



**PUNJAB FINANCIAL HAND BOOK No.1**

**THE**

**TREASURY AND SUBSIDIARY**

**1**

**TREASURY RULES**

**9**

**8**

**FOURTH EDITION**

**8**

**1988**

**FINANCE DEPARTMENT**

**GOVERNMENT OF THE PUNJAB, LAHORE**

# **PART. I**

## **THE TREASURY RULES (PUNJAB)**

**PREFACE TO THE FOURTH EDITION**

Some changes in the Treasury and Subsidiary Treasury Rules had taken place since the issue of Third Edition of this Hand Book. All such changes upto January 6, 1988 have been incorporated in this edition. It includes adaptation to cater for the modified administrative and organizational structure of the Treasuries.

2. Civil Servants, who notice any error or omission in these Rules, are requested to point these out to the Heads of their Departments who may send suitable proposals to Finance Department through their Administrative Departments.

**FAROOQ HAROON**  
**Secretary to Government of the Punjab**  
**Finance Department**

Lahore, the  
January 12, 1988.

**PREFACE TO THE THIRD EDITION.**

A number of changes in the Treasury Rules and Subsidiary Treasury Rules had to be made through amendments and executive instructions since the issue of the Second Edition of this Hand Book. All such changes made upto the 31<sup>st</sup> December 1976 have been incorporated in this edition, which has also been adapted to the present administrative and organizational structure of the Provincial Government.

2. The amendments made in this edition will necessitate revision of the Departmental Manuals, Codes, Rules in use of different Government Departments. This will be done by the concerned Departments with the approval of competent authority.

3. Government servants, who observe any error or omission in these rules, are requested to bring them to the notice of their Heads of Departments who may send suitable proposals to the Finance Department through the Administrative Departments concerned.

4. The Accountant General, Punjab, gave us valuable help in the revision of this Hand Book.

**SADIQ SAYEED KHAN**

**Secretary to Government of the Punjab,  
Finance Department**

LAHORE,

February 23, 1977.

**PREFACE TO SECOND EDITION**

The establishment of Pakistan necessitated a revision of the First Edition of the Financial Hand-book No. 1 (Treasury Rules (Punjab) and the Subsidiary Treasury Rules issued thereunder including instructions and orders relating to coin, currency, etc.).

The revision has now been completed and in the completion of this task, particular care has been taken to bring the book as up-to date as possible in consultation with the Accountant General, Punjab, the State Bank of Pakistan and the Departments concerned of the Central Government of Pakistan, where necessary. All amendments issued to the book upto the 30<sup>th</sup> June 1952, have been incorporated in the revised edition. The alterations carried out have been shown in a Memorandum, which has been added at the end of the volume.

2. The amendments made in this edition of the Hand Book may necessitate some revision of the Departmental Manuals, Codes and Rules and these may be carried out by the Heads of Departments with the approval of the competent authority.

3. The present edition has been revised by Sheikh Muhammad Sharif, a Superintendent in the Punjab Civil Secretariat under the general supervision of the Secretary to Government, Punjab, Finance Department. All Government servants, who observe any errors or omissions in these rules, are requested to bring them to the notice of their Heads of Departments who will submit suitable proposals to the Finance Department through the Administrative Department concerned.

**M.M. AHMED**

**Secretary to Government, Punjab,  
Finance Department**

Dated Lahore,  
The 1<sup>st</sup> August 1953.

## **PREFEACE TO THE FIRST EDITION**

This Hand Book forms part of the scheme of books to be issued as a result of the constitutional changes introduced by the Government of India Act, 1935. Its companion volume will be the Punjab Financial Rules.

2. As will be seen from the contents, this Hand Book is divided into two parts, namely: -

- (1) The Treasury Rules (Punjab); and
- (2) The Subsidiary Treasury Rules issued under the Treasury Rules (Punjab), which also include certain non-statutory rules i.e. rules not exactly falling within the scope of the Treasury Rules, - vide paragraph 5 infra.

The first part copries of the rules issued by the Government of the Punjab under section 151 (1) of the Government of India Act, which reads as follows:

“151 (1) Rules may be made by the Governor-General and by the Governor of a Province for the purpose of securing that all moneys received on account of the revenues of the federation or of the province, as the case may be, shall, with such exceptions, if any, as may be specified in the rules, be paid into the public account of the federation or of the province, and the rules so made may prescribe, or authorize some person to prescribe, the procedure to be followed in respect of the payment of moneys into the said account, the withdrawal of money therefrom, the custody of moneys therein, and any other matters connected with or ancillary to the matters aforesaid.”

These rules have originally been issued with the Punjab Government notification No. 843-F-37/13037, dated 1<sup>st</sup> April 1937, and have been amended subsequently from time to time. They came into force from the 1<sup>st</sup> April 1937.

3. Some of these Treasury Rules, (for example rules, 4,5,10,11,16, and 30) require the Finance Minister to issue subsidiary rules, and instructions with regard to certain matters in consultation with the Accountant-General, Punjab, or the Reserve Bank of India. These Subsidiary Rules and instructions issued by the Finance Minister are contained in Part II and have been entitled” Subsidiary Treasury Rules”. Logically, these Subsidiary Rules should have been issued alongwith the Treasury Rules and should have come into force from 1<sup>st</sup> April, 1937----- the date on which the Treasury Rules came into force. As,

however, the framing of the detailed rules to fit in with the new statutory position was a very complicated matter and was to take some time, it was declared through the notification of Finance Department bearing No 843-F-37/13034, dated 1<sup>st</sup> April, 1937 that the relevant rules previously prescribed by the Punjab Government, Government of India and the Auditor-General (as contained in the Civil Account Code-Volumes I and II, Public Works Account Code, Forest Account Code, Resource Manual, Punjab Treasury Manual, etc.) which were in force prior to 1<sup>st</sup> April 1937, would remain in force and would, so far as they were not inconsistent with the provisions of the Treasury Rules (Punjab) be treated as the instructions issued by the Finance Minister under the various Treasury Rules. With the issue of the Subsidiary Treasury Rules, as contained in this Hand Book, the notification referred to above should be treated as cancelled and so also the relevant portions of the Codes and Manuals mentioned above. Consequently with the issue of these rules, those rules or portions of the rules in the Codes and Manuals, which have been superseded by these rules, (see the memorandum at the end of the book) will no longer be used, quoted, or referred to.

4. As stated in paragraphs 2 and 3 above, the Treasury Rules (Punjab) and the Subsidiary Treasury Rules, derive their authority from section 151 of the Government of India Act, which empowers the Governor to make rules in respect of the payment of moneys into or withdrawals of moneys out of the Public Account of the Province. So the rules in this Hand Book deal only with transactions relating to the revenues of the Punjab Government. As regards the transactions of the Central Government (such as those of Income Tax, Ecclesiastical, Military, Railway, Posts and Telegraph, etc., Departments), similar rules are to be framed by the Governor-General under the same section of the Government of India Act. These Central transactions will accordingly be governed by the rules to be framed by the Governor-General and not by the rules in this volume. As, however, no such rules have so far been issued by the Governor-General, the existing rules in the Civil Account Code and other Codes and Manuals will, for the present, be treated as the rules framed by the Governor-General under section 151 of the Act (vide Subsidiary Treasury Rules, 7-3).

5. The Codes and Manuals mentioned in paragraph 3 also contain rules on the following subjects: -



- i) Financial Regulations for the guidance of Departmental officers; and
- ii) Rules relating to the form of initial accounts to be maintained in the Treasuries and the departmental offices rendering accounts to the Account-General and the form of compiled accounts and the returns to be submitted to the Accountant-General.

The rules relating to (i) will be issued by the Punjab Government in the form of Financial Rules and those relating to (ii) by the Auditor-General of India. Pending issue of these two sets of new rules, the existing rules in the Codes and Manuals mentioned above will continue to apply.

Certain rules and orders, for the issue of which as Subsidiary Treasury Rules, the Treasury Rules do not make a provision, have also been incorporated in the form of orders and instructions issued by the Government. Such orders are of two types, namely:

- (i) Orders having some bearing on the matters dealt with in the Treasury Rules (vide Subsidiary Treasury Rules 4.167 to 4.181): and
- (ii) Rules and orders issued by the Central Government or the Reserve Bank of India, which are applicable to the provincial Treasuries also----vide Chapter VIII. These rules do not strictly fall within the scope of the Treasury Rules but as they are to be included by the Central Government and other Provincial Governments in their volumes of Treasury and Subsidiary Rules, they have been included in this volume in order to maintain uniformity.

6. An attempt has been made to include in these rules all the important rules dealing with the subject falling within the purview of the Treasury Rules. The minor and unimportant rules have been left over for incorporation by the Departments concerned in their Departmental Manuals and Rules. In some cases, an important special rule hitherto found in one code alone but which is capable of general application has been made applicable to all departments, whether Civil Public Works or Forest, with suitable modifications: but rules applicable to particular departments have been embodied in separate sections of the appropriate chapters.

7. For the facility of those who have to consult this Hand Book, a memorandum has been added at the end showing the rules in the existing codes and Manuals on which the rules in this Hand Book are based.

Another detailed memorandum, explaining how each rule in the Codes and Manuals mentioned above has been dealt with under the new arrangements, will be inserted in the Punjab Financial Rules.

8. The particular forms referred to in the various rules of the Civil Account Code, Public Works Accounts Code and the Punjab Treasury Manual, which have been adopted in these rules, are included in a separate new "Subsidiary Treasury Rules" series which will be found at the end of this volume.

9. Officers, who notice any errors, omissions in these rules, are requested to bring them to the notice of the Heads of their Departments, who will submit suitable proposals to Government in case there is any real error or omission requiring amendment. The Head of the Department will forward the proposals to the Finance Department through the Administrative Department concerned. Specially if any important orders issued heretofore by the Finance Department, which ought to find a place in these rules, have not been incorporated in this Hand Book, they should be brought to the notice of the Finance Department for supplying the omission.

**H. D. BHANOT**  
**Secretary to Government, Punjab,**  
**Finance Department**

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**SECTION -I****SHORT TITLE AND COMMENCEMENT**

1. These rules may be called the “Treasury Rules (Punjab)” and they shall come into force on the 15<sup>th</sup> August 1947.

**SECTION: II****DEFINITIONS**

2. In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say:
  - (a) “Province” and “ Government” mean respectively the Province and the Government of the Punjab;
  - (b) “Provincial Consolidated Fund” and “Public Account of the Province” have the same meaning as in Article 118 of the constitution of the Islamic Republic of Pakistan; and
  - (c) “Treasury” means any Treasury of the Province and includes a Sub-Treasury;
  - (d) “The Bank” means the State Bank of Pakistan, or any branch or agency of the State Bank of Pakistan or any bank or branch of a bank acting as agent<sup>1</sup> of the State Bank of Pakistan, in accordance with the provisions of the State Bank of Pakistan Act, 1956 (XXXIII of 1956).
  - (e) “Collector” means the chief officer- in- charge of the revenue administration of a district;
  - (f) “Accountant-General”/ “Director-General. Audit & Accounts (Works)” mean the head of the office of audit and accounts subordinate to the Auditor General of Pakistan, who keeps the accounts of the Province or of Federation and exercises audit functions in relation to those accounts on behalf of the Auditor-General of Pakistan;
  - (g) “Pakistan Audit Department” means the officers and establishment, being in Pakistan and subordinate to the Auditor-General of Pakistan, that are employed upon the keeping and audit of the accounts of the Federal Government and of the Provinces, or upon one or other of these duties;

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<sup>1</sup> *The National Bank of Pakistan is the agent of the State Bank of Pakistan.*

- (h) "The constitution" means the constitution of the Islamic Republic of Pakistan.

### **SECTION-III**

#### **LOCATION OF MONEYS STANDING IN THE CONSOLIDATED FUND OR THE PUBLIC ACCOUNT OF THE PROVINCE**

3. Save as provided in sub-rule 2 of rule 7, moneys standing in the Consolidated Fund or the Public Account of the Province must either be held in the Treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the Province.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor of the Province and the Bank with reference to section 21 of the State Bank of Pakistan Act, 1956, (XXXIII of 1956).

(The agreement made between the Governor of the Punjab and the State Bank of Pakistan with reference to section 21 of the State Bank of Pakistan Act, 1956 (XXXIII of 1956) is reproduced as Appendix "A" to this handbook).

### **SECTION-IV**

#### **GENERAL SYSTEM OF CONTROL OVER TREASURIES**

##### **(i) District Treasuries**

4. (1) Unless the Government, after consultation with the Accountant-General, otherwise directs in any special case, there shall be a Treasury in every district. If moneys standing in the Consolidated Fund or Public Account of the Province are, in any district, not deposited in the Bank, the Treasury of that district shall be divided into two departments; a department of accounts, under the charge of an Accountant, and a cash department under charge of a Treasurer.

(2) The Treasury shall be under the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the Treasury by the Government, the Accountant-General/Director-General, Audit & Accounts (Works) and the State Bank of Pakistan.

Subject to this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the Treasury shall be regulated by Chapter I of the Subsidiary Treasury Rules----- Part II of this Hand Book.

(3) Duty of verifying and certifying the cash balance, if any, in the Treasury and of submitting the monthly accounts of such balance in such form and after verification as the Accountant-General/ Director-General, Audit and Accounts (Works), Punjab, may require, shall be undertaken by the Collector or by such other officer as the Government may specify. It must be performed by the Collector in person at least once in a period of 6 months.

(4) When a new Collector is appointed to a district, he shall at once report his appointment to the Accountant-General and shall certify to the Accountant-General the amount of the cash balance if any, which he has taken over. The certificate shall be submitted after physical verification of the cash.

(5) No portion of the responsibility for the proper management and working of Treasuries shall devolve upon the officers of the Pakistan Audit Department.

(ii) **Sub-Treasuries**

5. If the requirements of the public business make necessary the establishment of one or more Sub-Treasuries under a district Treasury, the arrangements for the administration thereof and for the proper conduct of business therein shall be such as may be prescribed by the Government, after consultation with the Accountant-General. The daily accounts of receipts and payments of moneys at a Sub-Treasury must be included in the accounts of the district Treasury.

(iii) **Office of the Accountant General**

6. The Office of the Accountant General may, with the consent of, and subject to such conditions as may be prescribed by the Auditor General of Pakistan, perform all or any prescribed part of the duties of a Treasury in respect of claims against the Government that may fall due for disbursement and moneys that may be tendered for credit to the Consolidated Fund or the Public Account of the Province, at the headquarters of the Government at Lahore.

(For the orders issued by the Auditor General under this rule see Section III of Chapter I in the Subsidiary Treasury Rules ----- Part II of this Hand Book).

**SECTION-V****PAYMENT OF REVENUES OF THE PROVINCE INTO THE CONSOLIDATED  
FUND OR THE PUBLIC ACCOUNT**

7. (1) Save as hereinafter provided in this Section, all moneys as defined in Article 118 of the constitution, received by or tendered to Government Servants shall, without undue delay, be paid in full into the Treasury or into the bank and shall be included in the Consolidated Fund or the Public Account of the Province. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure nor otherwise kept apart from the Consolidated Fund or as the case may be, the Public Accounts of the Province. No department of the Government may require that any such money be kept out of the Consolidated Fund or the Public Account of the Province.

Note: 1 The staff employed under Deputy Directors of Agriculture, when not posted at or not touring through the headquarters of Treasuries or Sub-Treasuries has been permitted to credit into the Treasury such Government income as they may receive in the course of their normal duties once every 7 days or whenever the total amounts to Rs. 10, whichever is earlier.

Note: 2 The Dental Surgeon and Superintendent, Punjab Dental Hospital are permitted to credit the receipts of the Punjab Dental Hospital, into the Treasury once a week or earlier, if the amount in hand exceeds Rs. 100 and Rs. 500, respectively on the understanding that proper steps are taken by them for the safe custody of all such receipts until paid into the Treasury.

Note: 3 Receipts of the Reformatory Farms, Burewala, should be credited into Treasury by the Superintendent of the Farms once a week or earlier if the amount in hand exceeds Rs 500 on the understanding that proper steps are taken by the Superintendent for the safe custody of all such receipts until paid into the Treasury.

(2) Notwithstanding anything contained in sub-rule (1) of this rule, direct appropriation of departmental receipts for departmental expenditure is authorized in the following cases, that is to say: -

- (a) In the case of moneys received on account of the services of summons, diet money of witnesses and similar purposes in Civil, Revenue and Criminal cases;
- (b) In the case of fees received by Government servants appointed Notaries Public, under Act XXVI of 1881, and utilized to defray

legal expenses, incurred by them in the discharge of their duties as such Notaries Public;

- (c) In the case of cash receipts utilized in accordance with departmental regulations by the Public Works Department to defray expenditure on current works, or utilized by that Department under the authorization of the Accountant-General to defray pay and traveling allowance charges;
- (d) In the case of cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by Jail Superintendents, under departmental regulations, of similar sums due to other prisoners on their release;
- (e) In the case of cash received by the Forest Departmental and utilized in meeting immediate local expenditure;
- (f) In the case of moneys received from students on account of lost library books and utilized for the purchase of other books for library;
- (g) In the case of receipts realized under Section 12 of the Cattle Trespass Act, 1871, and utilized for payment of refunds due to owners of cattle under Section 17 of the same Act;
- (h) In the case of receipts on account of the market value of green fodder given to bullocks out of the farm produce of the Government Educational Institutions;
- (i) In the case of land revenue assignments paid by Lambardars to assignees direct from collections of Land Revenue when such payment is to be made under the provisions of rules 52 and 55 of the Land Revenue Rules;
- (j) In the case of remittances received from local bodies and other institutions entitled to purchase against cash payments and returned to them by the Provincial Stationery Office as being too late for supplies to be made within the financial year.

Provided that the authority hereby given to appropriate departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom outside the account of the payments into and the withdrawals from the Consolidated Fund or the Public Account of the Province.



8. Moneys received by a Government servant whether in an official or another capacity which do not relate to or form part of the revenues of the Province shall not be included in the Consolidated Fund or the Public Account of the Province, and a Government servant is not required to pay into the Consolidated Fund or the Public Account of the Province any such moneys. If any question arises whether moneys are or not moneys relating to or forming part of the revenues of the Province, the question shall be referred to Government whose decision shall be final.

(For other orders issued by Government on this subject, see Section I of Chapter II of the Subsidiary Treasury Rules ----- -Part II of this Hand Book).

9. (1) A Government servant may not, except with the special permission of the Government, deposit in a Bank moneys withdrawn from the Consolidated Fund or the Public Account of the Province under the provisions of Section VII of these rules.

(2) With the permission of the Governor, his Secretary or Military Secretary may open an account in a Bank for the deposit of funds under the personal control of the Governor.

(For the orders of Government issued under this rule, see Section II of Chapter II of the Subsidiary Treasury Rules ----- Part II of this Hand Book).

10. The procedure to be adopted by Government servants in receiving moneys on account of Consolidated Fund or Public Account of the Province, granting receipts for such moneys and paying them into the Consolidated Fund or, as the case may be, the Public Account of the Province and by the Treasury and the Bank in receiving such moneys and granting receipts shall be regulated by Section III of Chapter II of the Subsidiary Treasury Rules Part II of this Hand-book. The procedure so prescribed shall, among other matters, contain provisions so as to secure that: -

- (i) Any persons paying money into the Treasury shall present with it a memorandum (challan) in such form as may be prescribed which will show clearly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange for the proper accounts classification of the credit and its allocation between Governments and departments concerned;

- (ii) At places where the money is to be deposited in the Bank, the memorandum or challan referred to in clause (i) above shall, except where otherwise provided, be presented to the Treasury Officer who shall endorse it with an order to the Bank to receive the money and to grant a receipt;
- (iii) If a cheque on a Bank is accepted in payment of Government dues, under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the Bank on which it is drawn; and
- (iv) At places where the money is to be deposited in the Bank, the advices of receipts, which according to any provision made under this rule, have to be sent to public officers or departments and consolidated receipts or certificates of receipts required by any such provision to be given to any public officer or department, shall be given by the Treasury and not by the Bank.

The procedure prescribed under this rule for the payment of moneys in the Consolidated Fund or the Public Account of the Province is detailed in Section 3 of Chapter II of the Subsidiary Treasury Rules-----Part II of this Hand Book).

## **SECTION VI**

### **CUSTODY OF MONEYS RELATING TO OR STANDING IN THE CONSOLIDATED FUND OR THE PUBLIC ACCOUNT OF THE PROVINCE**

11 (1) The procedure for the safe custody of moneys in the hands of Government servants, or held in a Treasury shall be regulated by Chapter III of the Subsidiary Treasury Rules ----- Part II of this Hand Book.

(2) The bank is responsible for the safe custody of Government moneys deposited in the Bank.

## **SECTION VII**

### **WITHDRAWALS OF MONEYS FROM THE CONSOLIDATED FUND OR THE PUBLIC ACCOUNT**

12. In this Section "withdrawal", with its cognate expressions, refers to the withdrawal of funds from the Consolidated Fund of the Public Account of the Province, for disbursements of or on behalf of the Province other than disbursements in the United Kingdom.

13. Save as expressly provided by or under these rules or unless the Government, after consultation with the Accountant-General/ Director General Audit and Accounts (Works), otherwise directs in any case, moneys may not be withdrawn from Consolidated Fund or the Public Account of the Province without the written permission of the Treasury Officers or an officer of the Pakistan Audit Department authorized in this behalf by the Accountant-General/ Director-General, Audit & Accounts (Works).

14. The Accountant-General/ Director-General, Audit & Accounts (Works) may permit withdrawal for any purpose.

15.(a) Subject as hereinafter provided in this Section, a Treasury Officer may permit withdrawal for all or any of the following purposes:-

- (i) To pay sums due from the Government to the drawing officer;
- (ii) To provide the drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by: -
  - 1. Other Government servants; or
  - 2. Private parties.
- (iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims;
- (iv) To pay direct from the Treasury or from the Bank sums due by Government to a private party;
- (v) In the case of an officer or authority empowered to make investments of moneys standing in the Consolidated Fund or the Public Account of the Province for the purpose of such investment.

(b) Unless expressly authority by the Accountant-General/ Director-General, Audit & Accounts (Works), a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this rule.

16. Except as provided in rule 26 and 27, a Treasury Officer shall not permit withdrawal for any purposes unless the claim for withdrawal complies with the provisions contained in Chapter IV of the Subsidiary Treasury Rules-Part-II of this Hand-Book. The procedure so prescribed, shall, among other matters, contain provisions so as to secure: -

- (i) That any person having claim against Government shall present his voucher at the Treasury duly receipted, and stamped, where necessary, and that, unless otherwise specially provided, no such



rs issued by Government authorizing payments in a district other than the district in which the claim arises see Section III of Chapter IV of the Subsidiary Treasury Rules ----- Part-II of this Hand Book).

20. The leave salary of an officer, who draws his leave salary in Pakistan, may be paid in any district of the Province. The leave salary of other Government Servant may be paid in that district only in which his pay could be drawn if he were on duty.

21. Pensions payable in Pakistan may be paid in any district of the province.

(For orders issued by Government under this rule, see Section IV of Chapter IV of the Subsidiary Treasury Rules ----- Part II of this Hand Book).

22. No withdrawal shall be permitted in order to meet the pay, leave salary or allowances of an Officer or a reward or honorarium payable to such a Government servant, or any pension until the Accountant-General has intimated to the Treasury Officer the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Accountant-General, waive the provisions of this rule.

23. No Withdrawal shall be permitted on a claim, for the first of any series of payments in a district, of pay or allowances to a Government Servant other than a person newly appointed to Government service, unless the claim is supported by a last pay certificate in such form as may be prescribed by the Auditor-General of Pakistan. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

(For the rules regarding the form and preparation of last pay certificate prescribed by the Auditor-General, see Section V of Chapter IV of the Subsidiary Treasury Rules – Part-II of this Hand Book).

24. The Treasury Office shall be responsible to the Accountant-General/ Director-General, Audit and Accounts (Works) for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.

25. The Treasury Office shall obtain sufficient information as to the nature of every payment he is making and shall not accept a voucher, which does not formally present that information unless there are valid reasons, which he shall record in writing, for omitting to require it.

26. A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.

(For further instructions issued by Government on this subject, see Section VI of Chapter IV of the Subsidiary Treasury Rules -----Part-II of this Hand Book).

27. A Collector may, in circumstance of urgency, by an order in writing, authorize and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of these rules. In any such case, the Collector shall, at once, forward a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall, at once, report the payment to the Accountant-General/Director-General, Audit and Accounts (Works).

(For instances of urgent necessity, see Section VII of Chapter IV of the Subsidiary Treasury Rules --- Part-II of this Hand Book).

28. A Government Servant, who is authorized to draw moneys by means of cheques, shall notify to the Bank or the Treasury upon which he draws, the number of each cheque book brought into use and the number of cheques it contains.

(See also Section VIII of Chapter IV of the Subsidiary Treasury Rules ----- Part-II of this Hand Book).

29. When a Government Servant, who is authorized to draw or countersign cheques or bills payable at the Treasury or the Bank, makes over charge of his office to another, he shall send a specimen of the relieving Government servant's signatures to the Treasury Officer or the Bank, as the case may be.

### **SECTION VIII**

#### **TRANSFER OF MONEYS STANDING IN THE CONSOLIDATED FUND OR THE PUBLIC ACCOUNT OF THE PROVINCE**

30. The transfer of Government moneys from one Treasury to another and between the currency chest balance and Treasury balance of a Treasury and between a Treasury and the Bank shall be governed by Chapter V of the Subsidiary Treasury Rules----- Part-II of this Hand Book. The transfer of moneys from or to a small Coin Depot to or from a Treasury, under the control of the Government, shall be governed by instructions issued by the President in this behalf.

**SECTION IX****RESPONSIBILITY FOR MONEYS WITHDRAWN**

31. If a Treasury Officer receives intimation from the Accountant-General/Director-General Audit and Accounts (Works) that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer shall, without delay, repay the sum in such manner as the Accountant-General/Director General, Audit and Accounts (Works) may direct.

(For other instructions on this subject, see Section I of Chapter VI of the Subsidiary Treasury Rules -----Part-II of this Hand Book).

32. (a) Subject to this rule, the procedure to be observed by a Government servant in regard to the disposal of moneys withdrawn from the Consolidated Fund or the Public Account of the Province for the expenditure shall be such as prescribed in Section II of Chapter VI of the Subsidiary Treasury Rules-----Part-II of this Hand Book).

(b) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant-General/Director-General, Audit and Accounts (Works). He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(c) If any doubt arises as to the identity of the Government Servant by whom an account of such funds shall be rendered, the Government shall decide it.

**SECTION X****INTER-GOVERNMENT TRANSACTIONS**

33. (1) Save as provided hereafter in this Section, no transactions of the Province with another Government shall be adjusted against the balance of the Province except in accordance with such directions as may be given by the Auditor-General of Pakistan with the approval of the President of Pakistan to regulate the procedure for the accounting of transactions between different Governments.

(2) Money presented within the jurisdiction of another Government for credit to the Consolidated Fund or the Public Account of the Province or a payment made by another Government as a withdrawal affecting the balance of

the Consolidated Fund or the Public Account of the Province shall not be credited or debited to the Consolidated Fund or the Public Account of the Province except under express authority of the Accountant General/ Director General, Audit and Accounts (Works) or any other Accounting Officer authorized in this behalf by the Auditor-General of Pakistan.

(3) All adjustments against the balance of the Province by debit or credit to another Government shall be made through the Central Accounts Office of the State Bank of Pakistan.

(An extract from the orders issued by the Auditor-General of Pakistan is given in Section I of Chapter VII of the Subsidiary Treasury Rules---- Part-II of this Hand Book).

34. Where such a course is authorized in consequence of a delegation of functions made under Paragraph (1) of Article 146 of the Constitution, the Treasury Officer may receive or authorize the Bank to receive moneys tendered on behalf of the Federation, and may make or authorize the Bank to make disbursements on behalf of the Federation in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Federation shall be adjusted as far as practicable, directly against the balance of the Federation held by the Bank but where such transactions are temporarily taken into account against the balance of the Province, the Accountant-General/Director-General, Audit and Accounts (Works) will on receipt of intimation from the Treasury make the adjustments in respect of the aforesaid transactions through the Central Accounts Office of the State Bank of Pakistan against the balance of the Federation held by the Bank.

(For the orders issued by the President in respect of receipt and payment of moneys relating to the revenue of the Federal Government, see Section II of Chapter VII of the Subsidiary Treasury Rules ----- Part II of this Hand Book.)

35. The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorize the Bank to receive, moneys tendered on behalf of another Province and may, if so required by the Accountant-General/Director-General, Audit and Accounts (Works), make or authorize payment of any claim against another Province. The necessary credits or debits in respect of such receipts and payments against the balances of the Province concerned shall be made by the Accountant-General/Director-General, Audit and Accounts (Works) through the Central Accounts Office of the



State Bank of Pakistan, but until such adjustments are made, the credits and debits shall be entered in the Consolidated Fund or Public Account of the Province.

Money paid or received in the office of the Accountant-General/Director-General, Audit and Accounts (Works) on behalf of another Province and book entries made in the office of the Accountant General affecting the accounts of another Province shall likewise be adjusted by the Accountant-General/Director-General, Audit and Accounts (Works) through the Central Accounts Office of the State Bank of Pakistan against the balance of the Province concerned.

(For payment of leave salary to officers and pensions of all Government servants belonging to other Governments, see Section III of Chapter VII of Subsidiary Treasury Rules ----- Part-II of this Hand Book.)

36. The provisions of the preceding rule may be extended with or without modification to payments made or received in the Province on behalf of the Pakistan Railways.

## **SECTION XI**

### **RECEIPTS AND DISBURSEMENTS IN THE UNITED KINGDOM**

37. Until other provision is made by the Government in this behalf, moneys received in the United Kingdom on account of the revenue of the Province may be paid into, and funds required for disbursements of or on behalf of the Province in that country, may be withdrawn from the balance in the Federal Consolidated Fund or the Public Account of the Federation in that country, in accordance with such procedure as may be prescribed by or under the authority of the President, in the United Kingdom. These transactions shall be adjusted in Pakistan, at the earliest opportunity, against the balance of the Consolidated Fund or the Public Account of the Province according to such directions as may be given in this behalf by the Auditor General of Pakistan, with the approval of the President.

## **SECTION XII**

### **SUPPLEMENTAL**

38. The Accountant-General/Director-General, Audit and Accounts (Works), in the exercise of any of his functions under these rules, shall be subject to the general control of the Auditor General of Pakistan.

39. Nothing in these rules and nothing prescribed under these rules shall have effect so as to impede or prejudice the exercise, by the Auditor

General of Pakistan, of powers vested in him by or under the Constitution to make rules or to give directions regulating the submission to the Pakistan Audit Department of the accounts kept in Treasuries or in departmental offices and to be accompanied by such vouchers for their support as the Auditor General may require for purposes of audit.

40. Nothing contained in, or in the application of these rules, shall have effect so as to impose upon the Bank, in connection with the business of the Government, any responsibility not imposed upon the Bank by the terms of its agreement with the Governor.

# PART II

SUBSIDIARY TREASURY RULES ISSUED UNDER  
THE TREASURY RULES (PUNJAB) (INCLUDING  
INSTRUCTIONS AND ORDERS RELATING TO  
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**PART II****SUBSIDIARY TREASURY RULES ISSUED UNDER THE TREASURY RULES (PUNJAB) (INCLUDING-INSTRUCTIONS AND ORDERS RELATING OT COIN, CURRENCY, ETC.)****DEFINITIONS**

The terms used and defined in the Treasury Rules (Part I of this Volume) have the same meaning when used in the rules in this part.

The terms “Currency Office”, “Currency Officer” and “Currency Chest” have been used in the following sense: -

“Currency Office” means the Peshawar branch of the Issue Department of the State Bank of Pakistan.

“Currency chest” means a chest of the Issue Department of the State Bank of Pakistan.

“Head of the District” and “District Officer” means the Collector or the Deputy Commissioner.

**CHAPTER I****GENERAL SYSTEM OF CONTROL OVER TREASURY****SECTION I-DISTRICT TREASURES**

(Rules issued under Treasury Rule 4)

**RESPONSIBILITY FOR THE PROPER MANAGEMENT AND WORKING OF THE TREASURIES**

1.1 The responsibility for the proper management and working of the Treasuries rests entirely with the District Officers acting under the orders of the Government.

**RESPONSIBILITY OF THE COLLECTOR**

1.2 The appointment of a subordinate to the immediate charge of the Treasury in no way relieves the Collector from responsibility. This responsibility extends not only to the security of Imprest, Stock of Stamps, Opium and other Government property, and the immediate detection of any irregular practice on the part of the subordinate staff but also to the correctness of the returns and the punctuality of their submission and to the implicit obedience of the Treasury Officer to the instructions issued by the Accountant-General /Director Audit & Accounts (Works).

**Note:** - With a view to preventing possible delays in making payments, all communication relating to orders to pay money will be sent direct to Treasury Officers instead of through the Collector while all other letters will be sent to the latter. This will not in any way relieve Collectors from responsibility for the working of their Treasuries.

1.3. (1) The Collector is personally responsible to Government for the due accounting of all money received and disbursed and for the safe custody of imprest, stamps securities and other Government property.

(2) He is bound to satisfy himself by periodical examination at least once in every six months, for imprest, opium and stock notes, and once a year for stamps, securities, bill and money-order forms-

- (i) that the imprest, actual stock of stamps, opium and securities is kept under joint lock and key and corresponds with the book balance; that the treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business; and that this sum, together with the value of the stamps and opium in his sole custody, is not larger than the security given by him;

- (ii) that the stock of drafts and similar forms, which are intended for use in monetary transactions, are carefully kept under lock and key by the Treasury Officer and periodically tallied with the nominal balance of such forms on the stock books; and
- (iii) that the Sub-Treasury balances are verified once a month by an officer, besides verifying the balances himself during his tours.

**NOTE: -** See rules 1.1 and 1.20 infra.

(3) He should satisfy himself once in every quarter that the deposit registers are kept up according to rules, and that all necessary entries are made and initialed without fail at the time of the transactions.

(4) He should, when assuming or making over charge of a district, see that the imprest and stock of stamps, etc., is thoroughly verified and that the certificate of taking over charge, in which the state of imprest stamps and opium balances should be shown, is invariably dispatched to the Accountant-General on the same day the transfer takes place.

(5) He should send, under his signature or with his approval, all replies to important communications from the Accountant-General/Director-General Audit & Accounts (Works). Although he may manage his Treasury by a deputy, he must not treat his Treasury as a separate and independent office. He should not address the Treasury Officer officially or forward the Treasury Officer's explanation instead of his own, in reply to questions or enquiries touching his Treasury work.

(6) Unless unable to perform the duties from physical inability or from absence on tour, he is required to sign the periodical accounts (see Article 121 of Account Code, Volume II). He is also required to see that implicit obedience is given to the instructions issued from the Audit Office and to send immediate notice to the said offices of any embezzlement in the Treasury. This notice must be supplemented, as soon as possible, afterwards, by a detailed report after personal enquiry into the case.

(7) He should remember that, when an irregularity of any kind is brought to his notice by the Audit Offices, nothing but a report on his own knowledge, after personal investigations, can be considered satisfactory. It is not enough for him to pass on the explanation of a subordinate.

## **THE TREASURY OFFICER**

### **GENERAL**

1.4 Appointment of Treasury Officer shall be made in accordance with the Provincial Treasury & Accounts Services Rules, 1962 or under such rules as may be prescribed by the Government from time to time. In case, Treasury Officer is appointed by initial recruitment, he shall not be placed in independent charge of Treasury unless he has completed the training and qualified the examination prescribed by the Government. The Treasury Officer, under training at a Treasury, will sign such documents and registers as require signature, but he will do so on behalf of and subject to supervision of the permanent Treasury Officer who should be shown in returns as the Officer- in- charge of the Treasury and should continue to sign payment orders and retain the keys of the double lock strong room.

**Note: I.** So long as the Treasury Officer himself signs payment orders and the single and double lock registers of imprest, opium and stamps, there is no objection to a Candidate under Treasury training signing registers, vouchers, etc. In any particular case of doubt, the opinion of the Accountant-General should be obtained.

**Note: II.** In case of Treasuries which have been re-organized into District Accounts Offices, the temporary charge of the post of District Accounts Officer during his absence on leave or otherwise will be held by the next senior most District Accounts Officer in the District but if there is no other District Accounts officer in the District, by the senior most SAS Accountant.

1.5 The officers required to undergo training at the Treasuries under the relevant Service/ Recruitment Rules shall work in the manner prescribed in rule 1.4 *ibid*.

The required certificate on completion of the training shall be issued by the Collector in such form as may be prescribed in the Service Rules.

### **RESPONSIBILITY OF THE TREASURY OFFICER**

1.6 (1) As the Collector's delegate and representative, the Treasury Officer is responsible to the Collector primarily for the right discharge of his duties. Just as Government holds the Collector responsible in the first instance and expect from him such general supervision as is incumbent upon an officer entrusted with the collection of the revenues and the payment of Government's dues, so will the Collector look to the Treasury Officer for observance of all prescribed treasury rules relating to receipt, custody and payment of moneys and preparation and punctual submission of accounts and strict attention to all details of the daily routine of the Treasury work. The Treasury Officer is responsible to the Collector for the working of the Treasury and for the conduct

of the sub-ordinate treasury officials, and he must have carefully prepared rules for the guidance in every branch of his duties.

- (2) The Treasury Officer is held personally responsible for all sums of money disbursed by him in a public capacity without authority. For the custody of the imprest, stamp, opium, and other Government property, he is jointly responsible with the Treasurer.
- (3) The Treasury Officer should similarly attend to all objections and orders communicated to him or through him by the Accountant-General by letters, audit memoranda or periodical objection statements, and return the objection statements or audit memoranda within a fortnight, or send letters explaining the cause of delay.
- (4) Also see the duties enjoined on the Treasury Officer in Treasury Rules 17,18,24,25 and 31 and the Subsidiary Treasury Rules issued thereunder.

**VERIFICATION OF MONTHLY CASH BALANCE AND SUBMISSION OF A REPORT TO ACCOUNTANT-GENERAL IN RESPECT THEREOF**

1.7 Deleted.

1.8 Deleted.

1.9 Deleted.

1.10 Deleted.

**CHANGES IN TREASURY OFFICERS**

- 1.11 All posting and transfer orders of the Treasury Officers shall also be communicated to the Accountant-General, Punjab.

**INSPECTION OF TREASURIES**

1.12 (a) The inspection of Treasuries is done by Commissioner, Deputy Commissioner and Inspector of Treasuries. For inspection by the Accountant-General's Office, see rule 1.16 below.

(b) Detailed instructions regarding inspection of Treasuries are contained in the Financial Commissioners Standing Order No. 56. These instructions shall be followed by all Inspecting Officers doing inspection under these rules.

**INSPECTION BY INSPECTOR OF TREASURIES**

1.13 (a) The Inspector of Treasuries shall conduct one detailed inspection of a Treasury in every financial year. The inspection will be so arranged that not more than eighteen months elapse between two inspections of any Treasury.

(b) The programme of the inspection shall be approved by the Finance Department. The Treasury shall not ordinarily be inspected during the first and last three days of a month when there is rush of work due to payment of salaries and closing/preparation of accounts.

(c) Besides the detailed inspection, the Inspector of Treasuries shall inspect each Treasury by surprise visit.

(d) An Inspection Report in two parts i.e. Treasurer's Department and Accountant's Department shall be issued within a week after the completion of the inspection to the Treasury Officer under intimation to the Deputy Commissioner/Commissioner. The Treasury Officer shall submit annotated copy showing the action taken on the Inspection Report through the Deputy Commissioner within one month from the date of its receipt. On receipt of the annotated copy, the Inspector of Treasuries shall offer further remarks and submit it to the Finance Secretary. The final orders passed by the Finance Secretary shall be communicated to all concerned. In cases where it is established that the irregularity has been committed due to defects in rules, necessary amendment shall be got issued from the dealing section in the Finance Department.

#### **INSPECTION BY COMMISSIONERS**

1.14 (a) All Treasuries will be inspected by the Commissioners once in every financial year, the inspection being so arranged that not more than eighteen months elapse between two inspections of any Treasury.

(b) A brief report of each inspection will be drawn up in two parts; one relating to Treasurer's Department and the other, relating to the Accountant's Department. The Commissioner will send a copy of the report to the Treasury Officer, Deputy Commissioner concerned, Finance Department and the Accountant-General. On receipt of the report, the Deputy Commissioner will at once call for the replies of the concerned Treasury Officer on all points of the report and pass such orders as he considers necessary in this respect. He will take necessary action on the report and furnish final reply to the Commissioner within a month from the date of receipt of the report in his office.

(c) The Finance Department, on receipt of a copy of the report from the Commissioner, shall take such action as may be deemed necessary.

(d) Any point of importance affecting the Federal Government shall be brought to the notice of that Government by the Accountant-General through the Auditor-General of Pakistan.

(e) The results of inspections and the final orders passed thereon shall be incorporated by the Accountant-General, Punjab in his Annual Review on the working of the Treasuries.

**INSPECTION BY DEPUTY COMMISSIONER**

1.15-(a) The Deputy Commissioner shall-

- (i) inspect in detail each Treasury once in financial year; and
- (ii) pay surprise visit to each Treasury at any time during the financial year.

(b) Besides the above, the Treasury shall be inspected by four quarterly surprise visits by Extra Assistant Commissioner.

(c) The procedure for the preparation and disposal of the inspections reports of the Commissioner as laid down in rule 1.14 shall be observed mutatis mutandis in the case of inspection reports of the Deputy Commissioner.

**INSPECTION BY ACCOUNTANT-GENERAL'S OFFICE**

1.16 The inspection of Treasuries by the Audit Office will ordinarily be triennial, unless special circumstances in any case justify more frequent inspections. Treasuries will be inspected from time to time during the course of a year, but as far as possible, a Treasury will not be inspected during the first and the last three days of a month in order to enable it to compile the accounts for the month.

The primary object of the inspection of Treasuries by the Audit Department is to assist the District authorities and not to relieve them of their responsibilities in the matter of frequent check and supervision. The audit inspection is not a local audit of Treasury accounts and will not, therefore, extend to the detailed examination of each and every item of receipt and disbursement. All that is intended is to check generally, that the rules prescribed by the competent authorities in the matter of financial transactions are duly observed; that the procedure observed at Treasuries meets all the requirements of audit; that the accounts are properly maintained and that the orders in force regarding the custody and handling of treasure are observed. The Inspecting Officer from the Audit Department will not be required to verify, by actual count, the balance of Imprest, stamps and opium, etc. which duty devolves upon the District authorities.

The procedure for the preparation and disposal of the inspection reports of the Commissioners, as laid down in rule 1.14 (c) above, shall be

observed mutatis mutandis in the case of inspection reports of the Accountant-General.

## **SECTION II**

### **SUB-TREASURIES**

(Rules issued under Treasury Rule. 5)

#### **GENERAL**

1.17 The rules given in Treasury Rule 4 and Section I of this chapter, regarding the division of Treasuries into two departments, the responsibility and general control of the Collector over the Treasuries, the responsibility of the Treasury Officer, inspection of Treasuries, verification of imprest etc, apply mutatis mutandis to Sub-Treasuries also. Further instructions relating to arrangements made at Sub-Treasuries with respect to these matters are given in the following rules.

**Note:** For the detailed procedure followed at Sub-Treasuries, see Sub-Treasury Manual.

#### **STAFF**

##### **SUB-TREASURY OFFICER**

1.18 (i) In important sub-divisions, an Extra Assistant Commissioner with an English and Urdu-knowing establishment, holds charge of the Sub-Treasury. No member of the Commission shall be placed in charge of Sub-Treasuries, except as a strictly temporary measure pending the arrival of an Extra Assistant Commissioner. This rule is, however, relaxed in case of Murree Sub-Treasury so as to allow an Assistant Commissioner being placed in charge during the summer months each year.

(ii) At Tehsils, the Tehsildar is ordinarily the Sub-Treasury Officer in charge of the Sub-Treasury, and whenever he is away, whether on tour or otherwise, the Naib-Tehsildar holds charge.

(iii) A Naib-Tehsildar is sometimes the Sub-Treasury Officer in permanent charge of a Sub-Treasury situated at a sub-tehsil.

**Note:** (1)- When a Tehsil or Sub-Tehsil is left without either a Tehsildar or Naib-Tehsildar; the Collector may temporarily place the most responsible official available at the station in charge of the Sub-Treasury.

(2) For the duties and responsibility of officers under training in the Sub-Treasury, see annexure to his section.

##### **SUB – TREASURY OFFICERS**

1.19 The Sub-Treasury is divided into two departments, viz. (1) that of the cash, stamps, opium (if any) under the charge of a treasurer, known as the



Tehsildar: and (2) that of the accounts under the charge of an Accountant known as the *Siaha Navis*.

### **INSPECTION OF SUB-TREASURIES**

1.20.1.1 The Sub-Treasuries shall be inspected as detailed below: -

(a) Inspector of Treasuries	<ul style="list-style-type: none"> <li>i) One detailed inspection once in two financial years.</li> <li>ii) One surprise visit to each Sub-Treasury in a financial year</li> </ul>
(b) Deputy Commissioner	<ul style="list-style-type: none"> <li>i) One detailed annual inspection.</li> <li>ii) Two half yearly surprise visits by Deputy Commissioner/ Assistant Commissioner/ Extra Assistant Commissioner.</li> </ul>

The procedure for preparation and disposal of the inspection reports prescribed in rule 1.13 and 1.15 shall be observed *mutatis mutandis*.

1.21 The Sub-Treasuries shall also be subject to two half yearly inspections by Treasury Officer/District Accounts officer, the time of the inspection being fixed at the discretion of the Treasury Officer / District Accounts Officer which ordinarily shall not be before the 11<sup>th</sup> or after the 20<sup>th</sup> of a month.

1.22 The Treasury Officer / District Accounts Officer shall issue the Inspection Report within a week from the date of completion of the inspection. The Sub-Treasury Officer shall send the annotated copy showing the action taken on the inspection report within one month from the date of its receipt to the Treasury Officer / District Accounts Officer who shall submit it to the Deputy Commissioner with his remarks within a fortnight. The serious irregularities and omissions, if any, shall be reported to Commissioner and Finance Department by the Deputy Commissioner.

1.23 Deleted.

1.24 Sub-Treasuries will not ordinarily be inspected by officers of the Audit Department, but in special cases, when the Government may

consider such an inspection necessary, the Accountant-General will arrange for it.

### **TRANSFER OF CHARGE OF SUB-TREASURIES**

1.25 Deleted.

1.26 Whenever the charge of Sub-Treasury is transferred, the imprest, stamps, opium and other Government property should be formally made over by the relieved to the relieving officer and a certificate in Form S.T.R. 2 submitted for the information of the Collector.

**Note:** - Deleted.

### **PROCEDURE IN REGARD TO RECEIPT, PAYMENT AND CUSTODY OF MONEY**

1.27 The procedure in regard to the receipt, custody and payment of money at District Treasuries is generally applicable to Sub-Treasuries also, save that with the exceptions mentioned in rules. 4.169 and 4.170 and with certain other exceptions (see exceptions below rule 4.5 infra) no bill may be paid at a Sub-Treasury without being first submitted to, and payment directed by the District Treasury Office. See also Treasury Rule 16 (ii).

1.28 Government servants of certain departments are authorized to obtain funds from Sub-Treasuries by means of cheques. Any extension of the system will require the sanction of the District Officer which sanction will be subject to the veto of the Government if it is of opinion that it will cause extra expense, direct or indirect, by the locking up of funds in Sub-Treasuries or any radical change in the character of these offices, which are collecting depots and not disbursing Treasuries.

### **ANNEXURE**

**(SEE NOTE 2 BELOW RULE 1.18)**

### **DUTIES AND RESPONSIBILITY OF OFFICERS UNDER TRAINING IN THE SUB-TREASURIES**

(1) Officers under training, who hold substantive appointments under Government, may be given independent charge of Sub-Treasuries.

(2) The position of an officer under training or Honorary Tehsildar or Naib-Tehsildar, who does not hold a substantive appointment and who cannot be given independent charge, is that while the permanent Sub-Treasury Officer should pass payment orders on the bills, presented at the Sub-Treasury and retain the keys of the double lock strong room, the officer under training should

sign all the registers (except single and double lock registers) and vouchers etc and dispose of the correspondence in the Sub-Treasury Office on behalf of and subject to the supervision of the permanent Sub-Treasury Officer, who should be shown in all returns as the officer in charge. When an officer is under training, it is understood that he performs such duties of Sub-Treasury Officer as Government permits him to discharge. But in the case of duties which the Sub-Treasury Officer must himself perform, it is also understood that the officer under training should act as an under-study to the Sub-Treasury Officer: he should sit by his side and see in detail all the work done by the Sub-Treasury Officer.

(3) If an emergency arises in which both the Tehsildar and the Naib-Tehsildar are unavoidably absent from the Tehsildar headquarters, it would be open to the Collector to select the Honorary Tehsildar or Naib-Tehsildar, under training, to perform the duties of Sub-Treasury Officer. Any such case should be reported to the Government.

(4) In special cases when the permanent Sub-Treasury Officer is unavoidably absent for a day or two through illness and cannot personally hand over the charge of the Sub-Treasury to a successor, the responsibility must remain even during his absence with the permanent Sub-Treasury Officer unless it can be shown that the temporary officer was guilty of negligence or that some irregularity was actually committed under his orders. But each case would have to be decided on its merits.

**SECTION III****OFFICE OF THE ACCOUNTANT GENERAL****ORDERS ISSUED BY THE AUDITOR GENERAL OF PAKISTAN UNDER  
TREASURY RULE 6**

1.129           The Auditor-General has consented to the office of the Accountant-General, Punjab, continuing to perform all such functions of a Treasury at Lahore as have hitherto been performed by it. The Auditor-General has also agreed that pending further instructions, the rules laid down in Chapter 16 of the Audit Manual, so far as they are not repugnant to the Punjab Treasury Rules may be regarded as containing the prescribed conditions for purposes of this rule.

**Note: - 1**       Pension and gratuity payments are not made through the office of the Accountant-General, Punjab.

**Note: - 2**       No moneys (except in the form of deductions from bills) are tendered at the office of the Accountant General, Punjab, for credit to the Consolidated Fund or the Public Account of the Province.

**CHAPTER II****PAYMENT OF REVENUES OF THE PROVINCE INTO THE CONSOLIDATED FUND OR THE PUBLIC ACCOUNT****SECTION I****DEPOSIT OF MONEYS WHICH DO NOT RELATE TO OR FORM PART OF THE REVENUES OF THE PROVINCE****(ORDERS ISSUED UNDER TREASURY RULE 8)**

2.1 In the case of moneys received by a Government servant, which do not relate to or form part of the revenues of the province, the Government servant must open an account with a bank for their deposit. Accounts under this rule may be opened with an office of the State Bank of Pakistan or with a branch of a bank acting as its agent, with a Post Office Savings Bank, or, with the approval of Government, with any other bank. The Government servant will be personally responsible that they are expended in strict conformity with the rules and regulations governing the fund to which the moneys appertain and that a precise record of all the transactions of the fund is kept in a form complying with the regulations of the fund.

**Note: - 1** Moneys relating to the following classes of funds do not form part of the revenues of the Province: -

- (a) Government Schools and Colleges Funds (All authorized pupil's funds declared as such from time to time).
- (b) Security deposits of Jail contractors, warders and other members of the staff employed in Jails.
- (c) Charitable Endowment Funds.
- (d) Security deposits made by the borrowers of books from the library attached to the office of the Director of Industries, Punjab.
- (e) Tenant's Welfare Fund of Government Farms of the Department of Agriculture, Punjab.

**Note: - 2** The National Bank of Pakistan is acting as the agent of the State Bank of Pakistan.

**SECTION II****DEPOSIT OF MONEYS WITHDRAWN FROM THE PROVINCIAL CONSOLIDATED FUND OR THE PUBLIC ACCOUNT OF PROVINCE IN A BANK****(ORDERS ISSUED UNDER TREASURY RULE 9)**

2.2 Account sanctioned under Treasury Rule 9 must be opened with an office of the State Bank of Pakistan or with a branch of a Bank acting as its agent<sup>1</sup>, according to the convenience of the officer opening the account. Where there is no office of the State Bank of Pakistan or branch of a bank acting as its agent, an account may be opened with the Post Office Savings Bank or, with the previous approval of the Government, with any other bank.

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<sup>1</sup> National Bank of Pakistan is the agent of the State Bank of Pakistan.

### SECTION III

## RECEIPT OF MONEYS ON ACCOUNT OF THE REVENUES OF THE PROVINCE BY GOVERNMENT SERVANTS, GRANT OF RECEIPTS IN RESPECT THEREOF AND THEIR PAYMENT INTO THE CONSOLIDATED FUND OR THE PUBLIC ACCOUNT OF THE PROVINCE

### (RULES ISSUED UNDER TREASURY RULE 10)

## RULES OF MONEYS BY GOVERNMENT SERVANTS AND GRANT OF RECEIPTS THEREFORE

### GENERAL

2.3 (a) Whenever a Government servant receives money on behalf of Government, he must give the payer a receipt in proper form. Form S.T.R. 3 has been prescribed for use in departments other than Public Works and Commercial Departments and Treasury and other offices which are governed by special rules. The receipt should be signed only by a responsible Government servant who should satisfy himself at the time of signing the receipt and initialing its Counterfoil that the amount has been entered in the Cash Book (See Financial Rules), and initial (with date) the connected receipt entry in the Cash Book. All Receipt Books, including bankbooks, should be kept in the personal custody of the Government servant using them.

(b) Any money, so received, must be brought to account at once in the form of account prescribed therefor by rules issued by competent <sup>2</sup> authority, and no money shall be received except under the ordinary rules prescribed for receipt of money.

**Note:** - For the form of receipts in the Public Works Department see Rule 2.6.

(c) Where fees are received by the Public Service Commission, through Postal Orders, from candidates applying for posts advertised by the Commission, the provisions of sub-rule (a) shall not apply.

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

2.4 Departmental receipts may ordinarily be realized in legal tender coin or currency or bank notes only. Government Currency and Bank notes of all denominations are universal legal tender irrespective of circle of their issue and are received by all Government Officers in payment of Government dues or in settlement of other transactions.

2.5 At places where treasury business is conducted by the Bank, cheques on local banks will be accepted in payment of Government dues,

<sup>2</sup> See Note 2 under rule 2.1

or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipts will not be granted when a cheque is tendered. A receipt for the actual cheque only will be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt will be sent by post to his address after the cheque has been cleared. Collection charges of the bank, if any, will be recovered by or under instructions of the Bank, from the party presenting the cheque.

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

“Received cheque No.....for rupees.....drawn on.....Account of.....as per Challan No.....

**Note 1** The State Bank and the bank acting as agent reserve to themselves the right to refuse or accept cheques collection of which, in their opinion, cannot reasonably be undertaken and which they would not accept on behalf of their own constituents.

**Note 2** The term “Local Banks” as used in this rules means banks (including the State Bank and the Bank acting as agent) located in the Station in which a bank Treasury is situated.

**Note 3** In the event of a cheque being dishonoured by the bank on presentation, the fact will be intimated at once to the tenderer with a demand for payment in cash, but Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

**Note 4** Certain special arrangement will be necessary when Government dues which have to be paid by certain fixed dates are paid by cheque and persons desiring to make such payments in this manner without risk must take precaution to ensure that their cheques reach the Treasury at the latest on the day before the date on which the payment is to be made. Cheques received on the last day of payment of Government dues will be liable to be refused and those received later will not be accepted.

### **PUBLIC WORKS DEPARTMENT**

2.6 Receipts of the Public Works Department in Form S.T.R. 3-A can be issued only by the Divisional Officers, Sub-Divisional Officers, Zilladars or other Government servants specially authorized by the Government. Receipt books should be obtained from the headquarter Treasury of the district within which their respective headquarters are situated.

**Note:** - For the custody and disposal of receipt books see Part-I of the Departmental Financial Rules relating to the Public Works Department.

## **II PROCEDURE FOR PAYING MONEY INTO TREASURY**



2.7 Any person paying money into a Government Treasury will present with it a memorandum (Challan) in Form S.T.R. 4, which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts of sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the treasurer. Receipts for the price of service postage stamps realized in cash or by cheques (other than pre-audit cheques issued by the Accountant General) should be given only in machine numbered Form S.T.R. 3 and signed by the Treasury Officer.

**Note: - 1** Printed forms should be supplied by the Treasury, which may, with advantage be bi-lingual. They should be presented in duplicate; the original copy will be returned to the tenderer duly signed as a receipt and the other retained in the Treasury for record.

**Note: - 2** Duplicate challans are not required when remittances are made to Treasury for obtaining State Bank Government drafts or Sub-Treasury cash orders, or when remittances are accompanied by Remittance or Pass Book in which the Treasury Officer is required to acknowledge receipt of the remittance.

**Note: - 3** When payment is made by a private person into a Treasury located in the same place as the departmental officer concerned on account of Food Department and IX-Stamps, the challan will, before presentation to the Bank or Treasury, be signed by departmental officer to whose account the money is to be credited.

Government may also apply this procedure to other cases where considered necessary.

In all cases of money paid into a Treasury or the bank conducting Treasury business by a purchaser of land surrendered under M.L.R. 89 as amended by M.L.R. 91, the challan must be tendered in triplicate duly signed by the Deputy Commissioner of the District in which the land is situated or by an officer authorized by him in this behalf. After the money is received at the Treasury /bank for credit to LI- Extraordinary Receipts---Sale of Land ", one copy of the challan will be made over by the treasury/ bank to the depositor as a receipt for having tendered the money and the other sent to the Deputy Commissioner.

**Note: - 4** Money on Government Account may be paid direct into the bank or Treasury in respect of all cases except those mentioned in Note 3 above.

**Note: - 5** All fees tendered by candidates for examination will be received at the Treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued.

**Note: - 6** In the case of Government Examinations, when the fees from the several candidates in a school are remitted into the Treasury in a lump, a single collective receipt for the whole amount will be issued.

**Note: - 7** When money is paid direct into a Sub- Treasury on account of District Board, it shall be accompanied by a challan in quadruplicate, one part which shall be retained by the officer in charge of the Sub- Treasury, the second part shall be handed over as receipt to the

person making the payment, the third part shall be forwarded to the District Board Office through the Treasury Officer, and the fourth part shall be returned to the Tehsil Moharrir of the Board.

**Note: - 8** Land Revenue collections paid into a Sub- Treasury or Treasury are accompanied by Dakhilas or challans in triplicate.

**Note: - 9** The fee payable in advance to the Finger Print Bureau, Punjab, in all Civil cases in which the parties or any of them apply for expert opinion in the matter of deciphering finger impressions and other work of a similar character, may be received at the Treasury Office to the Head- "XXIII-Police"

### **III PROCEDURE AT TREASURIES IN RECEIVING MONEY AND GRANTING RECEIPTS**

2.8 The memorandum or challan with which money is presented to be paid, will be handed first to the Accountant (Head Treasury Clerk) or other Government servant who is in charge of the accounts of the Department concerned, who if it is in order in all respects, will sign it. Next, the person making the payment will present it with the cash to the treasurer, who will count and test the money, enter the amount in his own books, and sign the challan, which will again be taken to the Accountant for entry in his cash books, and for the preparation of a formal receipt for his own or the Treasury Officer's signature. Such a receipt only will be proper acquittance. If the memorandum is in duplicate, the original copy may be made use of for the receipt given by the Treasury.

#### **Notes: -**

1. See rule 2.5
2. As the receipts for sums less than Rs. 500 do not require the Treasury Officer's signature and are signed by the Accountant; and as those for sums received by transfer in account will not be signed by the Treasurer, the District Officer will, by an office order, designate the person who shall attach the second signature in the case of sums under Rs. 500.
3. The Public Works and other Departments send a Remittance Book with their payments to the Treasury and in it the treasury receipt should be given. The usual memorandum (or challan) is required, in addition to the Remittance Book, for use in the Treasury.
4. When slips in duplicate are tendered with cash, the Accountant may initial both, and receiving both back signed from the Treasurer, may complete his signature on the original copy and return it as a receipt to the person who makes the payment, after obtaining, in the case of sums of Rs. 500 and upwards, the signature of the Treasury Officer.
5. Cash should not be received from officers of Government for supplies of service stamps, which should be made only under the rules given in the Punjab Financial Rules. Nor should any receipts be granted for such supplies except when payment is made therefor by a cheque drawn by an Officer of the indenting department. A receipt in form S.T.R 6 should,

however, be issued when service stamps are sold for cash to the public under the Rule (See also Rules 2.7)

The Public Works Department has a special printed form (Form S.T.R. 5) of indent for service postage stamps for use when the value of stamps is paid by cheque. This form should be recorded in the Treasury and not signed by the Treasury Officer as a receipt.

6. A Treasury Officer may not issue duplicate or copies of receipts granted for money received on the allegation that the original have been lost. If any necessity arises for such a document, a certificate may be given that on specified day a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicate on the allegation that the originals have been lost and does not apply to cases in which, by existing rules. duplicates are prepared tendered with the originals.

Treasury Officers should remember that ignorance of the proper classification would not justify them in dealing to receive money presented to them for credit to Government. If they entertain any doubt respecting the correct classification of any item, the best course will be for them to show it distinctly, and with sufficient information (under the head unclassified suspense, if necessary) to indicate its precise nature in the Cash Book and Cash Account.

2.9 The Government may, by general or special order, permit revenue collected at outlying stations to be remitted to Treasuries or Sub-Treasuries by means of money orders. The money order commission, in such cases, should be charged to Contingencies of the department concerned.

The following are the special orders issued by the Government in this behalf: -

- (1) In the case of Government High Schools, situated at places which are not the headquarters of Treasuries or Sub-Treasuries, the Director of Public Instructions may authorize the Headmasters to remit all receipts etc. by money order to the nearest Treasury or Sub-Treasury for credit to the Provincial Consolidated Fund or the Public Account.
- (2) In the case of Agricultural Farms, situated beyond a radius of 5 miles from a Treasury or Sub-Treasury, the Director of Agriculture is authorized to permit the remittance of money by money orders to the nearest Treasury or Sub-Treasury.
- (3) In the case of outlying courts, situated at places which are not the headquarters of Treasuries or Sub-Treasuries, the Presiding Officers have been authorized to remit Government money by money order to the nearest Treasury or Sub-Treasury for credit to the Consolidated Fund or the Public Account of the Province.

- (4) In the case of the Forest Department, the forest revenue, collected at outlying stations, may be remitted to Treasuries by means of money orders.
- (5) In cases where expenditure on account of traveling allowance etc, of a Government servant deputed from an outlying station to credit Government money into a Treasury or Sub-Treasury exceeds the charge on account of money order commission on the same amount of money, Heads of Departments are authorized to permit remittance of such money by money order to the nearest Treasury or Sub-Treasury and to charge the commission to Contingencies. Necessary particulars and full classification of the Government money so remitted will be recorded on the money order coupons by Departmental Officers.
- (6) In the case of the Fisheries Department, Sub-Inspectors and Deputy Sub-Inspectors have been authorized to remit their collections by money order to the nearest Treasury or Sub-Treasury.

**Notes: -**

- (1) The remitter of money order will fill in the necessary entries in ink on a money order form adding his signature at the foot.
- (2) Necessary particulars and full classification will be recorded on the money order coupons.
- (3) On the "acknowledgement" portion of the form will be entered the designation and address of the collecting officers of the department to which the remitter belongs and the amount of the order.
- (4) All money orders will be addressed to the officer-in-charge of the nearest Treasury or Sub-Treasury by designation (not name) for credit to the Consolidated Fund or the Public Account of the Province.
- (5) All the entries made in the form must be legible and may be in Urdu or in English or in the current vernacular of the district. The form may be filled up either by the remitter himself or by some one on his behalf.
- (6) In cases in which Government money is remitted by money order the following procedure should be adopted at the receiving Treasury or Sub- Treasury: -

Payments on account of money orders will not be made in cash, but the transactions will be adjusted by book transfer on a receipt, in the prescribed form, signed by the postmaster for the total value of the money orders paid to the Treasury or Sub-Treasury each day. The acknowledgment with the coupons of the money orders will then be forwarded by the Treasury or Sub-Treasury to the collecting officers of the department concerned and also an advice of all the remittances received by money order on each day, on which such transactions may occur. In such cases no duplicate challan is tendered at the Treasury but the money received from the Post Office is credited without any challan.

## IV SPECIAL INSTRUCTIONS FOR PARTICULAR DEPARTMENTS OR PARTICULAR CLASSES OF RECEIPTS

### (I) PUBLIC WORKS DEPARTMENT

#### GENERAL

2.10 A Public Works Officer, who has frequently to make remittances, will keep a book (Form S.T.R. 6) in which he will enter all his remittances to the Treasury. This book should accompany the cash and the challan to be receipted by the Treasury. At the end of the month, a consolidated receipt for the whole of the remittances made during that period should be prepared by the officer and sent with the remittance book to the Treasury Officer who, after verifying the entries by comparison with the schedule of receipts, will sign the book and the receipt and return them to that officer.

#### **Notes: -**

- (1) The consolidated receipt will be signed by the Treasury Officer, however small its amount may be.
- (2) There should be only one Remittance Book in a division for each treasury and it should remain with the Executive Engineer-in-charge of the Division. All money, remitted by Public Works Sub-Divisional Officers to a Treasury or Sub-Treasury, should be accompanied by challans in duplicate, one copy being returned to the tenderer, duly signed as a receipt and the other retained in the Treasury for record. The Executive Engineer on receipt of the receipted challan with the Sub-Divisional Officer's cash book in support of the payments made into the Treasury or Sub-Treasury, will enter the amount in his Remittance Book and forward it to the Treasury Officer with the original challans. The Treasury officer will retain the challans and return the Remittance Book with consolidated receipt for the amount paid onto the Treasury during the month both by the Executive Engineer and the officers under this control.
- (3) As it is necessary that Executive Engineers should know, as soon as possible, what payments have been made into Treasuries by Civil officers on account of the Public Works Department, each Executive Engineer in the district should be furnished with a Memorandum of the monthly receipts in the Treasury on this account belonging to his division. The Memorandum should give the following particular; (a) Date of payment into Treasury; (b) by whom paid into Treasury, i.e., whether by the Deputy Commissioner or Tehsildar; (c) nature of item; (d) name of person from whom recovered; (e) authority which recovered and (f) the amount.
- (4) For receipts on account of recoveries of rents of buildings, see rule 4.18. These recoveries should be credited in the manner laid down in the rules issued by the Auditor General of Pakistan.
- (5) As required by Treasury Rule 7(1), cash realized by Government servants of the department should be paid, as soon as possible, into the nearest Treasury, for credit

as miscellaneous receipts of the department. Should a Divisional Officer or Sub-Divisional Officer, however, require to make use of cash receipts temporarily for current expenditure, he may, as permitted by Treasury Rule 7(2) ( c ), do so instead of obtaining fresh cash by cheque; but before the end of the month, he must send to the Treasury a cheque for the amount thus utilized; drawn and endorsed in the manner laid down in rule 2.11.

(6) This rule does not apply to receipts by short payment on bills or other vouchers.

2.11 If a Public Works Officer sends a cheque as a remittance to the Treasury, the cheque should be drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Public Works Department".

2.12 Remittances made to the Bank of cheques, paid in as Public Works receipts, should be entered in the remittance book, but in the place for the Treasury receipt should be entered "By Bank Cheques" and the book need not be sent with remittance, provided that the cheques are always endorsed as prescribed in the preceding rule.

### **FEES FOR WATER RATE COLLECTION PAID AT SUB-TREASURIES**

2.13 In their **arz-irsals**, Lambardars show the gross amounts due to Government, but they present at the Sub-Treasury only the net amount together with a receipt for the fees claimable. The Sub-Treasury Officer should give a receipt in full for the gross amount, which will be credited to the Public Works Department (Irrigation Branch) and charge the amount for the fees as paid to that department, supporting the entry in the daily Siaha by the Lambardari receipt.

The Lambardari receipts will be passed on by the Treasury Officers to the Executive Engineers concerned who should check them to see that amounts paid to the Lambardars are not in excess of those due to them and also detail them in the register maintained for the purpose. At the close of the month, a consolidated receipt should be prepared by the Executive Engineer and forwarded to the Deputy Commissioner concerned. The Deputy Commissioner should transmit these consolidated receipts to the Director Audit & Accounts (Works) in support of the debit in the Treasury account.

### **(2) FOREST DEPARTMENT**

2.14 A Treasury Officer will receive Forest Remittances: -

- (1) When paid in by a Forest Officer;
- (2) When the challan is countersigned by a Forest Officer;

or

- (3) When the Treasury Officer is specially authorized to receive it.

In such cases, a copy of the challan will be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

2.14-A. Moneys received by officers of the Forest Department shall, as soon as possible, be paid into the nearest Treasury for credit as forest remittance.

**Note: -** The term 'as soon as possible' used in this rule shall be construed to mean 'the same or the following working day in so far as realizations are made by the Forest Officers who are stationed at places where branches of the Treasuries or Sub-Treasuries exist.

2.15 Remittances by Forest Officers may be in cash or partly in cash and partly by cheque or wholly by a cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the challan or remittance note.

2.16 A consolidated receipt in form T.A. 12 for the Forest Remittances received and credited during the month (vide Article 58 of Account Code, Vol. II) should be furnished by the Treasury Officer on the 1<sup>st</sup> of the ensuing month to each of the Divisional Officer dealing with his Treasury.

A simple schedule of Forest Remittance showing separately the cash received into the Treasury from each Forest Division and acknowledged in the consolidated Treasury receipt should be prepared and submitted to the Budget & Accounts Officer, Forest Department.

**(3) LAND REVENUE**

2.17 Five per cent commission allowed to Lambardars on the collection of Land Revenue is received directly and retained by Lambardars.

**(4) SUBSCRIPTIONS TO SERVICE AND OTHER PROVIDENT FUNDS**

2.18 Subscription to a Service or Provident Fund of Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deductions from pay bills or in cash if tendered at Treasury at the prescribed rates.

2.19 Deleted.

**V PROCEDURE AT TREASURIES OF WHICH THE BUSINESS IS CONDUCTED BY THE BANK**

**General**

2.20 In places where the treasury business is conducted by the Bank, the memorandum must, except when otherwise provided, be presented to the Treasury Officer, who will endorse it with an order to the Bank to receive the money and to grant a receipt. Memoranda for sums less than Rs. 500 may, however, be endorsed by the Treasury Accountant.

### **REVENUE RECEIPTS**

2.21 Any one who has money to pay on account of Government will tender the amount at the office of the Collector, accompanied by a chalan or memorandum in form S.T.R 4 in duplicate (which if necessary will be prepared in the office) The officer entrusted with the duty of examining the chalans will, after examination, enter the chalan in the appropriate register of chalans issued and will write on both original and duplicate the word "correct". He will then affix his initials to the challan with the date, specify the head of account, and return original and duplicate to the payer who will proceed with them to the Bank. There the money will be received and credited to the proper head of account and an acknowledgment granted to the payer in the original challan, the duplicate being retained by the Bank and forwarded to the Collector with the daily account. Challans are valid only for such time, not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the Collector.

This rule also applies to receipts in respect of Local Funds and deposits.

#### ***Exception 1.***

The amount of tax under the Punjab Urban Immovable Property Tax Act, 1940, or under the Punjab General Sales Tax Act, 1941, may be paid by the assesses direct into the bank accompanied by a chalan, in triplicate, in form I to the Punjab Urban Immovable Property Tax Rules, 1941, or in form S.T.R. 6 appended to the Punjab General Sales Tax Rules, 1943, as the case may be, duly verified by the assessing authority who shall also indicate the head to which the tax is to be credited. One part of the chalan shall be handed to the person making the payment as a receipt and the duplicate with the original shall be forwarded to the Treasury Officer concerned who shall retain the duplicate and transmit the original to the assessing authority.

#### ***Exception 2.***

The amount of rent for temporary cultivation or sale proceeds of agricultural land in the Nili Bar and Haveli Project Colonies may be paid by the lessees and auction purchasers, respectively, direct into the Bank, accompanied by a chalan,



in triplicate duly filled in by the Colony Officer which shall also indicate the correct head of account to which the rent or sale proceeds are to be credited. One part of the chalan shall be returned to the person making the payment as a receipt and the duplicate with the original shall be forwarded to the Treasury Officer concerned, who shall retain the duplicate and transmit the original to the Colony Officer.

2.22 Cheques on local banks will be accepted in payment of Government dues or in settlement of other transactions in accordance with the rule 2.5. The preliminary acknowledgment for the receipt of the cheques will be in the form below: -

“Received Cheque No.....for Rupees.....drawn on..... Bank on account of -----as per chalan No.-----.”

There will be a daily clearance of cheques accepted and transactions will be included in the daily account submitted to the Treasury. If a cheque is dishonored by the bank concerned on presentation, the fact will be reported at once to the payer with demand for payment in cash.

### **RECEIPTS OF PUBLIC OFFICERS**

2.23 Cash receipts and deposits of the Departments named below will be received at the Bank in accordance with the special rules specified against each:-

	<b>Rules.</b>
Forest.	2.14 to 2.16
Public Works.	2.10 to 2.13

Forms will be supplied to the Bank by the Collector.

Any monthly comparison of receipts between the departmental and Treasury Officers will be certified by the Treasury Officer under the rule 2.25 below.

2.24 In the case of all other departments, fines, forfeitures and other miscellaneous receipts of the public officers will be forwarded by them daily to the Bank with a chalan, in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalan will, as directed in rule 2.21, be retained by the Bank and forwarded with the accounts of the day to the Treasury, and the other returned, receipted, to the public officer for record in this office.

**Note: -** The original chalan may be in the form of a book sent daily for signature.

### **ADVICES AND CERTIFICATES**

2.25 The advice of receipts of payment which, according to any rule, have to be sent to public officer or departments, and consolidated receipts or certificates of receipts or payment required by any rule to be given to any public officer or department should be prepared in the Treasury and not in the Bank, as the point to be advised or certified is not that the money has been received or paid at the Bank, but that the receipt or payment has entered the treasury accounts.

### **TREASURY RETURNS**

2.26 All Treasury returns, with the exception of those the Bank is instructed to furnish under express orders of the Accountant General/ Director, Audit and Accounts (Works), should be prepared in the Treasury and not in the Bank.

### **VI PROCEDURE AT SUB-TREASURIES**

2.27 The procedure in regard to the receipt of money at District Treasuries is generally applicable to Sub-Treasuries also.

**CHAPTER III****CUSTODY OF MONEYS RELATING TO OR STANDING IN THE  
CONSOLIDATED FUND OR THE PUBLIC ACCOUNT OF THE PROVINCE  
(ORDERS ISSUED UNDER TREASURY RULES II)****I CUSTODY OF MONEYS RELATING TO THE CONSOLIDATED FUND OR  
THE PUBLIC ACCOUNT OF THE PROVINCE****(i) GENERAL**

3.1 Public money in the custody of a department or office (other than a Treasury for which see rule 3.10 et seq) should, as a rule, be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from Government, the heads of the office in charge of the chest should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers requisite. All the keys of the same lock must, except where the procedure prescribed in the note to this paragraph is adopted, be kept in the same person's custody, and, as a general rule, the keys of the one lock should be kept apart from the keys of the other lock, and in a different person's custody when practicable. When there is a Police guard, the official in charge of the guard should usually be the custodian of one set of keys. The chest should never be opened without both custodians being present. The official in charge of the guard should always be present when a treasure chest is opened and until it is again locked. Whenever **cashor** is attached to an office, the keys of one of the locks of the treasure chest will necessarily remain in his possession.

**Note: -** The duplicate keys of each chest should be placed, under the seal of the officer-in-charge, in the custody of the Treasury Officer. A duplicate keys' register should be maintained and once a year, in the month of July, the keys should be sent for examination and returned under fresh seal, a note being made in the register that they have been found correct.

3.2 No department may require that funds pertaining to it may be kept apart from the general treasury balance [vide Treasury Rule 7 (I)] or be received for safe custody and kept out of account or be received at all except under the ordinary rules.

For the deposit in the Treasury of (i) cash chests of departments and (ii) bullion, jewellery and other valuables (such as promissory notes, security deposits, duplicate keys, title deeds, etc.) coming into the hands of a Government servant in his official capacity, see Punjab Financial Rules.

3.3 The handling of cash (including the encashment of cheques and bills) should be entrusted to a responsible clerk who should be required to give adequate security. (See rule 3.5 below) In no case should a peon be employed to fetch or carry money. When it is absolutely necessary to employ an inferior servant for this purpose, men of some length of service and proved trustworthiness should only be selected and, in all cases, when the amount to be handled is large, more than one messenger should be employed.

### **Notes**

1. Cashiers may be appointed whenever, in the opinion of the Government, the cash transactions of an office, division or sub-division are sufficiently extensive to require it.

2. In the case of Public Works Department, one cashier may make the cash payments of two or more sub-divisions, or throughout the whole of a division, wherever such an arrangement is found to be practicable.

3. A Government servant who handles Government money should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity money, which does not belong to Government (See Rule 3.4 below). When under any special sanction a Government servant deals with both Government and non-Government money, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of Government Account.

4. The cashiers and clerks deputed to receive payments from the Treasuries, the Banks and the Pre-audit Counter of the office of the Accountant General, shall be supplied with identification cards bearing their duly attested signatures and photographs. These cards shall remain in the safe custody of the drawing officers and will be given to the person concerned only when he is deputed to obtain payments.

3.4 Where a Government servant receives from non-Government sources sums of money for disbursement as, for example, amounts representing awards from the Quaid-e-Azam Relief Fund or estates of deceased soldiers, though the money is not subject to the ordinary rules governing the custody, etc, of Government funds, such Government servant is personally responsible for its custody and disbursement, and he must not entrust the work of disbursement entirely to a subordinate member of his office staff.

### **(ii) SECURITY DEPOSITS**

3.5 Cashier, storekeepers, sub-storekeepers, clerks, temporary subordinates and other classes of establishment, entrusted with the receipt and custody of cash or stores, or who are required to handle money, may be required to furnish security, the amount being regulated with reference to the amount of cash which is in the hands of the

individuals from time to time or according to the circumstances and local conditions in each case under the sanction, in the case of the Public Works Department, of the Chief Engineer or a Superintending Engineer, and, in the case of other Civil Departments, of the head of the department concerned. The amount of security shall not, in any case, be less than 10 per cent of the maximum amount of cash that is likely to be in the hands of such Government servants, except that in the case of the P.W.D. staff, the provisions of paragraph 1.154 of the Punjab P.W.D. Code, 2<sup>nd</sup> Edition will apply.

- 3.6 (a) The security should be taken either in cash or in one of the forms of interest bearing securities mentioned in clause (b) below or in fidelity policies involving the payments of a small monthly premium. When the security is taken in cash, the authorities, mentioned in rule 3.5 above, shall determine whether the amount shall be paid in a lump sum or in installments or by deduction from pay.

**Note: -** Government servants holding substantive appointments need not furnish any security when they officiate in appointments in which security is generally taken and which do not extend beyond 6 months. Security should, however, be taken from clerks and other subordinates who do not hold substantive appointments under Government when they are appointed in posts in which security is generally taken.

(b) The recognized forms of Interest-bearing Securities, and the rules to which they are subject are given below: -

- |   |  |
|---|--|
| (i) Government Securities other the Post Office 5-Year Cash Certificates. | Under the rules in chapter IX of the Government Securities Manual as applicable to Pakistan.   |
| (ii) Municipal Debentures and Port Trust Bonds.                           | Under the rules in chapter IX of the Government Securities Manual as applicable to Pakistan. . |
| (iii) Post Office 5-Year Cash Certificates.                               | Under the rules for Cash Certificates and Savings Bank Accounts issued by the Post Office.     |
| (iv) Post Office Savings Bank Pass Books.                                 | Under the rules for Cash Certificates and Savings Bank Accounts issued by the Post Office.     |
| (v) National Saving Certificate   | Under the rules for the National Saving Certificates issued by Post Office.                    |

**NOTE: -** Government papers tendered as securities should be taken at their market value at the time of deposit, subject to the following conditions: -

1. The amount of Government paper taken shall be such that its market value at the time of acceptance is not less than the amount for which security is required.
2. When, owing to depreciation in the market value of Government paper, its market value is less than the amount of the security required by more than Rs. 100, further security shall be taken to cover the difference.
3. When, owing to appreciation in the market value of Government paper, its market value exceeds the amount of the security required by more than Rs. 100 and the depositor asks that part of the Government paper may be returned to him to cover this difference, the request shall be granted, so far as this is possible.

(c) Security deposits whether made in cash or by an agreement in Form S.T.R. 7 or S.T.R. 7-A, as the case may be, setting forth the conditions under which the security is held and may be ultimately refunded or appropriated.

**NOTE: -** The existing stereo I.B. forms Nos. 75 and 78 in force in the Irrigation Branch should continue to be used for cashiers and temporary overseers. The period regarding retention of security deposits after a Government servant's quital of service, transfer, etc should continue, in the case of the Irrigation Branch, to be "six months" instead of "3 months".

3.7 Security deposits lodged in the Post Office Savings Bank should be hypothecated to the Head of the Office. The Bank Pass Books should remain in the custody of the Government servant to whom the deposits are pledged.

1. All the Pass Books should be sent to the Post Office in September each year in order that the necessary entries on account of interest may be made in them.

3.8 Cash deposits may be converted at the cost of the depositor into one or more of the forms of interest bearing securities, provided:-

- (i) that the depositor has expressly desired this in writing and;
- (ii) that the acceptance of the new form of security is permissible under the rules as well as under the terms of the agreement or bond.

1. Cash which has actually been received or recovered may be converted, even though the full amount of the deposit, which is being paid in installments, has not yet been realized.

3.9 Without the special orders of competent authority, no security deposit should be repaid or re-transferred to the depositor, or otherwise disposed of, except in accordance with the terms of his agreement or bond.

1. The depositor's acknowledgement should be obtained in all cases of security returned. When an interest bearing security is returned or re-transferred, the acknowledgement should set forth the full particulars of the security.

## II CUSTODY OF MONEYS STANDING IN THE CONSOLIDATED FUND OR THE PUBLIC ACCOUNT OF THE PROVINCE

### (i) TREASURY BALANCE

- 3.10 The money held in a Treasury is usually divided into two parts, viz:
1. The balance relating to the Consolidated Fund or the Public Account of the Province;
  2. The currency chest balance.

Rules 3.11 to 3.20 apply to the balance of the Consolidated Fund or the Public Account of the Province and rule 3.21 to Currency Chest Balance.

**NOTE: -** Money of the small coin depot, where such a depot is located at a Treasury, is kept entirely separate from the treasury and currency chest balances. The procedure for the custody and verification of balances in these depots is regulated by the rules issued by the Federal Government in that behalf.

### (ii) THE TREASURER

3.11 (a) The Treasurer is responsible for the handling of the money at a Treasury. It is the duty of the Head of the District to see that he furnishes sufficient security to protect Government against loss due to his negligence or fraud.

(b) The Treasurer's security bond should be drawn in one or the other of the following forms: -

- (i) If Government promissory notes exclusively are pledged as security, in form S.T.R. 8.
- (ii) If landed or immovable property alone is pledged as security, in form S.T.R. 9.
- (iii) If security taken consists partly of Government paper and partly of immovable property, in both Form S.T.R. 8 and S.T.R. 9.

**NOTE: -** The Divisional Treasurer, Lahore, has been specially exempted from furnishing two personal sureties and the amendments made in forms S.T.R. 8 and 9 are indicated in forms S.T.R. 11 and 12.

(c) The promissory notes lodged as security may be returned after six months from the date of vacation of office by a Treasurer, but the bond should be retained permanently or until it is certain that there is no necessity for keeping it any longer.

3.12 To guard against the risk of un-current or counterfeit coin being substituted in a Treasury for good coin presented by the public or received in remittance, shroffs and potedars or other officials who handle coin in Treasuries should, on arrival for the day's work, give up to the Treasurer or a responsible

subordinate to whom the Treasurer may delegate the duty, all coin carried with them at the time. This coin should be restored when the men are leaving office at the close of the day's work.

**(iii) TREASURY STRONG ROOM**

3.13 The following are the rules regarding the security of strong rooms: -

(a) Without the special permission of the Government, no place shall be used as a strong room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not below the rank of an Executive Engineer. The inspecting officer, in certifying to the suitability of the room, may prescribe any necessary conditions as to the manner of storing the coins or treasure, such as "that it must not be piled on trestles, but must be in boxes: that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room". The inspecting officer must specially examine the condition of any of the enclosing walls, which are so situated that they are not, on the outside, under observation of the guard.

(b) Existing strong rooms will be inspected annually by the Executive Engineer, or by an experienced Assistant Engineer, or an Upper Subordinate holding sub-divisional charge, deputed by the Executive Engineer for the purpose.

If in any district, the Treasury building is under the control of the District Board, the District Engineer may be ordered to under-take the annual inspections.

The inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

(c) The District Superintendent of Police shall record an order prescribing the positions of the entries and may also require additional precautions to be taken in the strengthening of fastenings, burning of lights, etc. but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not being part of the building or fixtures shall remain with the Officer- in- charge of the Treasury.

(d) A copy of the inspecting officer's certificate and of the District Superintendent's order shall be hung at a conspicuous place within the strong room. It is the duty of the Officer- in- charge of the Treasury to



see that any conditions as to the manner of storage stated in these documents are complied with.

- (e) The doors and windows of the strong room shall remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The Officer in-charge must be personally present during the whole time between the opening and shutting of the strong room.
- (f) As an exception to the last rule, the opening of shutters is permitted during office hours, in an aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building, provided that coin or valuables remain securely packed under lock and key.

#### **(IV) STORING OF TREASURE**

3.14 The following procedure should be following before money received at a Treasury is put away after examination: -

**Coin:** - Coins should be made up in bags of uniform size (Rs. 100, Rs. 500, Rs. 1,000 or Rs. 2,000 as estimated to be most convenient for local conditions, but one of these sizes must be selected and adhered to). A slip in form S.T.R 13, showing the description and details of the contents and signed by the person who has counted and examined them, should be placed in each bag. The bags should then be tied up with string.

**Notes:** - Note should be made up in bundles of 100 each for each denomination, any balance of less than 100 forming a separate bundle. Each bundle should then be stitched with a label in form S.T.R 14 at the top, showing the denomination and number of the notes and signed by the person by whom they have been counted and examined.

3.15 The following are authorized methods of storing coins in strong rooms in Treasuries: -

- (1) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests build recesses or wells, each of which has two independent locks, both of which must be opened before access is obtained to the contents. One of the keys should remain in charge of the rescuer, the other in that of the officer, in-charge; or
- (2) In bags of uniform contents piled upon trestles. This method is not admissible unless every door, window, drain, skylight, ventilator, or

other aperture in the walls of the strong- room are so closed as to prevent the insertion of any rod or instrument within the room.

- (3) Temporarily, in boxes prepared for remittance in the manner prescribed in rule 5.27.

**NOTE: -** Gold coin must be kept in a separate safe or chest.

3.16 All notes should be stored separately from coin in a tin box or other receptacle designed to protect them from the injury by damp, insects, etc. They should be kept in bundles of not more than 100 notes each, each bundle containing notes of one denomination only.

3.17 The bulk of the treasury balance remains under double locks, one key being held by the Treasury Officer and the other by the Treasurer. The Treasurer holds, in his separate custody, a sum sufficient for the convenient transaction of the Government business, together with the value of stamps, opium, etc. in his sole custody, must not be larger than the security given by him. The sum so held should be seen and roughly verified by the Treasury Officer every day to see that the amount of security is not exceeded. Money, stamps and opium in the sole custody of the Treasurer should be placed for safe custody each night in the vaults under double lock.

**NOTE: -** The rules for the custody of duplicate keys of treasury strong rooms and chests are given in Chapter III of the Punjab Financial Rules.

3.18 The following rules must be carefully observed in receiving money into or giving it out from double-lock: -

- (1) In receiving coin into double lock, the Treasury Officer should cause the contents of each bag to be emptied into the scale, weighed and poured into another bag, which should be tied up in his presence with the slip in form. S.T.R. 13 placed inside it. The bags, thus tested, should then be counted into the chest.
- (2) In receiving notes into double lock, the Treasury Officer should count the notes in each bundle and satisfy himself that the notes are all of the alleged value, i.e., that a note of a lower denomination has not been included in a bundle for a higher denomination and sign the lable as a token of this verification. The bundles, thus tested, should then be counted into the chest.

In the case of fresh notes of the Rs. 10 and Rs. 5 denominations, received in a remittance from the Currency Officer, the detailed check may be confined to one bundle in every ten taken at random.

- (3) Notes may be given out of double lock by counting the number of bundles.
- (4) Deleted.
- (5) Every amount passed into or passed out of double lock should be registered in form S.T.R. 15 (Treasurer's Daily Balance Sheet) at the time by the Officer-in-charge with his own hand and a memorandum should be kept in each chest showing its contents.
- (6) The lines in form S.T.R. 15 should be printed wide apart so as to admit two or three entries against each in the rare cases when the same kind of money is taken out than once the same day.
- (7) Money arriving from a distance too late in the day for examination may be kept in sealed bags under double lock but only until the next working day, the fact being recorded in the register of valuables prescribed in the Punjab Financial Rules.

3.19 As an alternative, a separate register in form S.T.R 16 may be maintained with the sanction of the Currency Officer for recording in detail the transactions in connection with the issues from and deposits into double lock, where desired by the Officer-in-charge of any individual Treasury when he is satisfied that such transactions are numerous and that a separate record is convenient and desirable. Each transaction in this register will be initialed at the time by the Treasury Officer but the corresponding entries in the Treasurer's daily balance sheet may be made by the Treasurer. The Treasury Officer's register should be kept in the strong room and, at the end of each day, the Treasury Officer should carefully check (and attest by his initials) the double lock entries in the Treasurer's daily balance sheet by comparison with those in his own book.

3.20 Deleted.

3.21 For the rules governing the safe custody and verification of the currency chest balances and the maintenance of their accounts, see Chapter VIII.

## CHAPTER IV

### WITHDRAWAL OF MONEY FROM THE CONSOLIDATED FUND OR THE PUBLIC ACCOUNT OF THE PROVINCE

#### SECTION I

#### PROCEDURE FOR DRAWING MONEY FROM TREASURIES

(Rules issued under Treasury Rule 16).

#### I **GENERAL INSTRUCTIONS**

##### (i) **INTRODUCTORY**

4.1 Money may be drawn from Treasuries in two ways, namely, (i) by bills or, as they are termed in the Treasury, "vouchers" and (ii) by cheques.

##### (ii) **GOVERNMENT SERVANTS AUTHORIZED TO DRAW MONEY BY BILLS**

4.2 Except as provided in this rule and in rules 4.3, 4.4 and 4.23 below, Government Servants shown as disbursing officers in column 3 of the table in Part II of Appendix "D" to the Punjab Budget Manual may draw money by bills on account of charges falling under minor heads, sub-heads, etc. named against them in column 2 *ibid*.

Officers can draw money by bills on account of their own and allowances, etc.

To avoid abnormal delay in payments in any Public Works Sub-Division, the Government may in consultation with the Accountant-General, authorize the pay, traveling allowance and contingent bills of that Sub-Division to be drawn by the Sub-Division on his own responsibility instead of the Divisional Officer.

##### (iii) **PAYMENTS TO PERSONS NOT IN GOVERNMENT SERVICE**

4.3 When a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require: -

- (a) the submission of the claim by the head of the department, or other responsible Government servant under whose immediate order the service was done, or the equivalent was given for which payment is demanded;
- (b) failing the above, in cases when it may be necessary to pay the amount of bill drawn by a person not in the Government services, and also when the authority of the head of the

department or responsible officer is insufficient, an order from the Accountant-General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed;

- (c) and in any event, if a bill be drawn by person not in the government service, the Treasury Officer should use special precautions of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant-General.

**NOTE 1: -** The Treasury Officer should, at the time of making payments to non-officials either on behalf of Government or any local authority on account of fees, commission, remuneration or of reward of any kind, communicate the fact with the address of the payees to the Income Tax Officer concerned, if the amount of payment is not less than Rs. 250/-

**NOTE 2: -** Payments due to contractors may be made to financing banks instead of direct to contractors provided that the Department concerned obtains (1) an authorization from the contractor in the form of a legally valid document like the power of attorney or transfer deed conferring authority on the Bank to receive payment, and (2) The contractor's own acceptance of the correctness of the accounts made out as being due to him by Government or his signature given by the Bank holding a power of attorney or transfer deed from the contractor constitute a full and sufficient discharge for the payment, contractors should, where possible, be induced to present their bills duly receipted and discharged through their Bankers.

4.4 Grants-in-aid and scholarships may be drawn on bills by the persons, not being Government Servants, who have been designated by name or office in the order sanctioning the grant.

Educational scholarships, grants-in-aid to local bodies, religious, charitable or educational insinuations, etc, contributions to public exhibitions and fairs, and compensation to Government Servants for accidental losses, etc, sanctioned by the Government should be disbursed at the Treasury, only under the authority of the Accountant-General, but when such expenditure is sanctioned by subordinate authorities under the powers delegated to them, the Treasury Officer may make disbursements on the authority of such sanctions.

**(iv) INSTRUCTIONS REGARDING PRESENTATION OF BILLS AT  
TREASURY**

4.5 Any person having a claim against Government will present his voucher, duly receipted and stamped at the Treasury. Unless specially provided for, no bills may be paid at a Sub-Treasury without being first submitted to and payment directed by the Treasury Officer.

1. Where Sub-Treasuries have been permitted to cash certain classes of bills without reference to the Treasury Officer, (see exceptions below), the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the Treasury also.
2. When a drawing officer at the headquarters wishes to have the pay of his subordinates to be disbursed at a Sub-Treasury or to make other service payments at a Sub-Treasury, he may obtain from the District Treasury a cash order or a **Tahsildari letter of credit according as the payment is to be made in one or more installments**. The issue of cash orders between places at which there are offices of the Bank has been discontinued and the Bank issues a demand draft in lieu of the cash order. Cash orders and Tahsildari letters of credit lapse on 30<sup>th</sup> June or on the last working day of the third month after the month of issue whichever date is earlier, the charges they represent being cancelled and adjusted (See Punjab Financial Rules).

If payment is subsequently claimed, the claimant should forward the lapsed cash order or letter of credit, as the case may be, to the Treasury Officer who will arrange for the payment, a note being made against the entry concerned in the treasury records so as to prevent a second repayment.

**EXCEPTIONS: -I** The following classes of payments may be made direct form Sub-Treasuries generally: -

- (1) Discount on the sale of stamps;
  - (2) Pensions in cases in which the Pension Payment Orders or descriptive rolls have been transferred by the Collector for payment at the Sub-Treasury;
  - (3) Payments to the following Departments-under Subsidiary Treasury Rules quoted against them: -
    - (a) Forest Department (rule 4.76)
    - (b) Public Works Department (rules 4.83 and 4.90)
    - (c) Municipalities, Notified Areas, Small Town Committee, etc. (rule 4.144)
- (2) Service postage stamps may be issued direct form Sub-Treasuries on the presentation of the bills.

(3) Re-Payment of Revenue Deposits received direct at Sub-Treasuries under the orders of the Tehsildar and, in case of civil and criminal courts, deposits of courts situated within the Tehsil.

(2) The following Sub-Treasuries have been permitted to make direct payments of the particular classes of bills specified against each: -

- (1) **Sub-Treasury at Chunian** The salary and other bills of the headmistresses, Government Normal School for Woman, Chunian, Government Girls Middle School, Chunian, and Headmaster, Government High School, Chunian.
- (2) Deleted.
- (3) Bills of the Government High School, at Pind Dadan Khan and Talagang, may be paid at the Pind Dadan Khan and Talagang Sub-Treasuries respectively.
- (4) Deleted.
- (5) Pay and other bills of the Government High School, Government Girls High School and the Government College, Chakwal, may be encashed at the Chakwal Sub-Treasury.
- (6) Deleted.
- (7) The salary and other bills of Government High and Government Girls High Schools, Murree, may be paid at Murree Sub-Treasury.
- (8) **Sub-Treasury at Fatehjang:** - Pay and other bills of the Headmaster, Government High School, Fatehjang.
- (9) Bills of the Headmaster, Government High School, Pindigheb, may be paid at the Pindigheb Sub-Treasury.
- (10) **Sub-Treasury at Kahuta:** - Pay and other bills of the Headmaster Government High School, Kahuta and Headmistress, Government Girls Middle School, Kahuta.
- (11) **Sub-Treasuries at (i) Pind Dadan Khan, (ii) Rajanpur and (iii) Khushab:** - Bills of the Central Excise and Land Customs Department and the cheque drawn by their Divisional Officers.
- (12) The salary and other bills of Government High School, Isakhel, be paid at Isakhel Sub-Treasury.
- (13) **Sub-Treasury at Bhakkar:** - Pay and other bills of the Headmaster, Government High School, Bhakkar.
- (14) **Sub-Treasury at Khanewal:** - Pay and other bills of the Probation Officer, Khanewal.

(15) Deleted.

4. A Transit Register may be introduced for preferring the bills of all types (viz.: Pay, Traveling allowance and Contingent) at the Pre-Audit Counter of Audit Offices as well as Treasuries/Sub-Treasuries. A specimen of the Transit Register is given in form S.T.R. 25.

**NOTE 1: -** Vouchers passed by the District Treasury Officer for payment at a Sub-Treasury may be incorporated in the accounts of the District, under the signature of the Accountant; all other vouchers should be incorporated under the signature of the Treasury Officer.

**NOTE 2: -** Subject to the provisions of other rules in this or in any other Hand Book regarding the currency of specific classes of vouchers and cheque, the pay order given by a Treasury Officer on a voucher passed for payment at a Sub-Treasury remains current for one month only.

#### **TREASURIES OF WHICH THE BUSINESS IS CONDUCTED BY THE BANK**

4.6 **At places where Government Treasury business is conducted by the Bank all payments, with certain exceptions are made at the Telegraphic Transfers, State Bank Government drafts and State Bank drafts and cheques are presented direct at the bank, but other vouchers of bills should first be presented at the Treasury, except at Lahore, where such vouchers are for the most part submitted to the Accountant-General for pre-audit and are paid by cheques upon the bank issued by the Accountant General in favour of the payee. Cheques issued in the Bank at out-stations in final payment of General Provident Fund Deposit of a subscriber should always be sent to the Treasury Officer concerned for delivery to the payee after proper identification.**

**NOTE: -** The detailed procedure in making payments, followed by Treasuries banking with the Bank is contained in Rules. 4. 156 to 4.165.

#### **(v) GENERAL INSTRUCTIONS REGARDING PREPARATION AND FORM OF VOUCHERS**

4.7 The following general instructions regarding the preparation and form of vouchers should also be observed: -

- (a) Printed forms of vouchers in Urdu should be adopted as much as possible; but when, from any circumstance, a vernacular (other than Urdu) voucher is unavoidably necessary, a bilingual form should be used.
- (b) When the use of a purely vernacular (other than Urdu) account or voucher is unavoidable, a brief abstract should be endorsed in Urdu under the signature of the preferring Government servant stating the amount, the name of the payee, and the nature of the payment.



**NOTE: -** The Universal forms used for Treasury and Accounts purposes, which are printed in English only, should be filled in English, but those in bilingual should be filled in Urdu only. This does not, however, cover periodical reports.

- (c) All vouchers should be prepared in printed forms, but where these are not available, they may also be prepared in type written forms. These should be filled in ink or type written. Whatever forms be adopted, the vouchers must invariably be signed in ink. The amount of each voucher should as far as whole rupees are concerned, be written in words as well as in figures. The amount of paisas may always, however, be written in figures after the words stating the number of rupees but in case of there being no paisas the word "only" should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples: -

"Rupees twenty-six only", "Rupees twenty-five /50 Paisas".

- (d) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any corrections or alterations in the orders of payment must be attested in the same way by the Treasury Officer. No documents bearing an erasure can be accepted and payments drawn by Treasury Officers on the Bank should be attested by their full signature.
- (e) The complete accounts classification as shown in the statement of appropriation communicated to him should be entered in the voucher by the Drawing Officer, that is to say, the major and minor heads, sub-heads (if any) and the primary unit of appropriation, as also the secondary unit, if any, is prescribed, against which the amount of the bill is to be debited. If two primary or secondary units are included in the same bill, the amount under each unit should be indicated. This should be done on all bills, including those for "Pay of Officers" and "Pay of Establishment". Care should be taken not to include "Other Allowances and Honoraria" in the same bills as those for "Pay of Officers" or "Pays of Establishment". This classification should also show whether the expenditure is voted or charged.

- (f) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him such as entry in different registers. This order does not apply to the allowances of an Officer or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to the revenues of the Province.

(g) Unless the Government has expressly authorized it in case of any specified office, no payment may be made on a voucher or order, signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit paid on voucher or order signed with a rubber or facsimile stamp. When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person. Vernacular (other than Urdu) signatures must always be transliterated into Urdu.

**NOTE 1: -** The head of an office may authorize any officer serving under him to sign a bill, voucher or order for him, communicating his name and specimen signatures to the Treasury. This will not however relieve the head of the office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

**NOTE 2: -** In the Public Works Department, credit notes may be signed by superintendents of Circle Officers, Divisional head Clerks and Overseers in the absence from headquarters of the Superintending Engineer, relieve the Superintending Engineer, Executive Engineer and Sub-Divisional Officer in any way of the responsibility for the accuracy of the credit notes.

- (h) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.
- (i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.
- (j) The authority under which deductions are made in a bill should be quoted.
- (k) Dates of payment should, when possible, be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in

anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by Disbursing Officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

- (l) When the Drawing Officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person. The position in regard to endorsements on a bill is that (a) one endorsement in favour of another party is admissible, that (b) the party to whom the bill is payable can endorse to his banker or to a messenger for collection only and that (c) the banker can in turn endorse to a messenger for collection only. Thus in all, three endorsements are admissible provided that of the three one is to the payee's banker and one is to a messenger for collection only. (See also rule 4.56 *infra*).
- (m) In cases in which the endorsement on a bill is unauthorized, incomplete or otherwise irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.
- (n) When payment is desired wholly or partly in State Bank Government drafts, a formal application for such drafts should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.
- (o) When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by postal money order, the bill should be accompanied by properly prepared money order form or forms, as the case may be. The amount of the money order as well as the amount of commission due thereon should be shown as deductions in the bill. The Treasury Officer will pass the bill for the net amount, credit the deductions by transfer to the Post Office and send the money order forms to the Post Office together with a certificate on each form to the effect that the amount of the money order with the fee due thereon has been credited to the Post Office by book transfer. On obtaining the money order receipts, the Treasury Officer will check them with the amounts deducted from the bills and then transmit them for record to the Drawing Officer concerned.

- (p) Every bill should have written across it, in words, at right angle on the top a sum in whole rupee next above the amount for which the bill is drawn. For instance, if bill is drawn for Rs. 109.75, the cross entry should be "*Under rupees one hundred and ten only*"

(v) **STAMPING OF BILLS OR VOUCHERS**

4.8 Receipts for all sums exceeding Rs. 20 must be stamped unless they are exempt from stamp duty under the rules issued under the Stamp Act.

The following are some of the exemptions: -

- (1) (a) Receipts given by or on behalf of Government.  
 (b) Receipts on cheques.  
 (c) Receipts for interest on Government securities.  
 (d) Receipts for withdrawals from Government Savings Banks.  
 (e) Receipts on Postal Money Orders.  
 (f) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, carriage, haulage, wharfage, demurrage, etc.  
 (g) Receipts for any payment of money without consideration, such as receipts for Grants-in-aid bills and for fees paid to Barristers-at-Law.  
 (h) Receipts given by an opium cultivator or his representative or by a Lambardar or Khattadar for money paid to him by Government as an advance for the cultivation of opium.  
 (i) Receipts for advances made by Government under the Agriculturists' Loans Act, 1884 (Act XII of 1884).  
 (j) Receipt for payments made by or on behalf of Government in States which acceded to Pakistan. But receipts and similar documents presented in Pakistani territory by States, acceded to Pakistan are required to be duly stamped.  
 (k) Receipts given by or on behalf of any society registered under the Co-operative Societies Act or by an officer or member of any such society and relating to the business of the society.  
 (l) Receipts given for refund of fines ordered by Court of law.

**Note I: -** Cash memoranda issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of section 2 (23) of the Stamp Act (II of 1899), and need not be stamped even if the amount exceeds Rs. 20 unless they contain an

acknowledgment of the receipt of money from the purchaser as named therein of the price of the articles sold.

**Note 2:** - The net amount (and not the gross amount) involved, after making all deductions etc., in the bills should be taken into consideration for determining whether a receipt should be stamped or not.

**Note 3:** - If a sum is retrenched from a bill and recovered, but subsequently passed and redrawn, the receipt for the latter payment will require a receipt stamped if the amount exceeds Rs. 20. If the amount is disallowed on pre-audit, and before the bill is paid, then it can be drawn without a stamped receipt if it should be subsequently admitted. In this case the unstamped receipt must show that the amount drawn on it forms part of the legally stamped bill which was retrenched.

- (2) All Cheques, State Bank "Government" drafts and State Bank drafts are exempt from stamp duty.
- (3) (See also the list of exemptions in Schedule I or the Stamp Act.

4.9 The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp under the general rules: -

- (a) Receipt [other than the receipts mentioned in 4.8 (1) (f)] drawn by a Railway or by a Municipality.

**Note:** - This rule applies also to receipts drawn for claims the adjustment of which may be made through account current.

- (b) Receipts signed by a Government officer as Chairman of a Municipality.
- (c) Receipts [other than those mentioned in rule 4.8 (1) (g)] drawn on account of Cantonment and other Local Funds.
- (d) Receipts for advances taken by Government officers, in respect of sums paid to them by Government as advances for the purchase of railway tickets.
- (e) Receipts for amounts of emigrants' money orders.
- (f) Receipts for refund or repayment of deposits other than those covered by rule 4.8 (1) (k).

**Note 1:** - State Bank Government drafts issued in favour of sepoys are received by the Deputy Commissioner, but as all the payees are sometimes not present to receive payment the un-disbursed portion is placed in deposit. No, Stamp is required on the vouchers on which the money is withdrawn.

**Note 2:** - Vouchers for amounts in excess of Rs. 20 drawn from the Treasury out of the Sheriff's petty account need not be stamped.

- (g) Receipts on Acquittance Rolls of Establishment
- (h) Receipts drawn by the Accountant General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port

Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

**(vii) ELIMINATION OF FRACTION OF PAISA FROM GOVERNMENT ACCOUNTS**

4.10 (1) Except as otherwise provided in this rule, all transactions of the Government shall be rounded off to the nearest paisa by omitting fraction not exceeding half paisa and by treating as one paisa a fraction exceeding half paisa.

(2) Only the total amount payable or receivable in a single transaction shall be rounded off under sub-rule (1) except in the case of pay, allowance, pension or traveling allowance, in which case every individual item shall be so rounded off.

(3) In the case of emoluments of Government Servants and pensioners fixed by statute and interest charges on public debt, a fraction of the paisa shall be rounded off to the next higher paisa.

(4) Receipts of revenue, which are fixed by or under any law, or are specially exempted by the Government from the operation of this rule, the rounding off shall be made in accordance with the provisions of the relevant law.

**(viii) ERASURES**

4.11 Erasures and overwriting in any bill or voucher are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary, should be authenticated by the head of the office setting his dated initials against each. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity, [See rule 4.7 (d)]

**(ix) GOVERNMENT SERVANTS AUTHORIZED TO DRAW MONEY BY CHEQUES**

4.12 Officers of the Public Works Department and Forest Department (including officers of other departments who are authorized to incur expenditure against the grants of these departments as specified in rule 4.81 infra.) may draw money by cheques.

**(x) INSTRUCTIONS AS TO PREPARATION AND FORM OF CHEQUES**

4.13 Cheques should be drawn on forms in chequebooks supplied by the Treasury Officer to the disbursing officers authorized to draw moneys from the Treasuries with which they are placed in account.

**Note: -** Before a chequebook is brought into use all the cheque forms in it should be marked by a distinguishing letter. Cheques drawn by a disbursing officer on any Treasury should be distinguished by different letter from those drawn by other disbursing officers of the division on that Treasury, and also from those drawn by himself on any other Treasury.

4.14 Every cheque should have written across it in words at aright angles on the top, a sum, in whole rupees, next above that for which the cheque is drawn. For instance if the cheque is granted for Rs. 109.00 or Rs. 109.75, the cross entry should be “under rupees one hundred and ten”. No abbreviation such as “eleven hundred” for one thousand one hundred should be used. The amount should be written in the manner prescribed for vouchers in rule 4.7 (c). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word one into four by prefixing “f” and changing the “e,” the figure being easily altered to correspond. The word twenty, if written carelessly, has also sometimes been changed into seventy. The drawer of a cheque in fraud impossible and the occur should, therefore, so write as to make the fraud impossible and the Treasury should examine the words and corresponding figures with special care.

**Note 1: -** The cross entry is not necessary if the amount in words is type perforate by a special cheque writing machine.

**Note 2: -** All cheques should be written in Stationery Office Registration ink obtainable from the Controller of Stationery and Printing, Punjab.

**Note 3: -** No cheque with corrections or alterations should be issued. Should a correction or alteration in a cheque becomes necessary, the cheque should be cancelled and destroyed by burning in the immediate presence of the authorized officers and a fresh cheque issued.

**Note 4: -** Deleted.

**Note 5: -** The intention of the instructions contained in this rule is to avoid all possible chances of fraud. An officer who signs a cheque or payment orders on a voucher should, therefore, satisfy himself that the entries are so made as to preclude any possibility of words or figures being inserted either in form or in continuation of the words and figures originally entered in the cheque or payment order. Clerks entrusted with duty of filling in cheques should be made fully to understand the precautions which should be taken against fraud and the attention of all concerned drawn to the orders contained in rule 2.12—2.18 of the Punjab Financial Rules, Volume 1.

4.15 (a) Cheques drawn in favour of Government servants and departments in settlement of Government dues should always be crossed "A/c payee only. Not negotiable".

(b) In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate or local bodies, firms, private persons or officers (in respect of their personal claims) shall always be crossed. This rule shall, however not apply to officers in receipt of pay and allowances of Rs. 500.00 per mensem and above, payments to whom should always be made by means of crossed cheques, wherever such payments are made by cheques.

Subject to any instructions received from the payee, a cheque should be crossed "..... & Co", with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account, further precautions should be adopted where possible by crossing the cheque specially (instead of by the general crossing "..... & Co", by quoting the name of the bank through which the payee will receive payment and by adding the words "A/c payee only. Not negotiable". These instructions regarding the method of crossing of cheques are applicable in all cases where the use of crossed cheques is prescribed. Where, on the specific request by the payee, payments are not made by means of crossed cheques, order cheques only should be issued.

**Note : -** The instructions in this rule apply mutatis mutandis to Pakistan Postal Orders and bank drafts issued for remittance of money on Government account.

4.16 (a) Every cheque in favour of a Government officer in payment of establishment and contingent bills, must be made payable to order only but when the payee is not in Government employment, the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will, therefore, cash cheques payable to "A, B or bearer," except when A, B is a Government servant. If a cheque payable to a person "or order" is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment, or in the case of a cheque payable to order, of the completeness of the chain of endorsements, if any, by which such person has become holder of the cheque.

(b) Ordinarily, a cheque payable to order is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases when the head of an office is unable himself to receive cheques to his order, owing to his



being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience, he may specially authorize in writing a subordinate officer to endorse for him cheques drawn in his favour by his official designation.

**Note 2: -** When a public officer sends a cheque to a Treasury not for cash payments, but for credit of its amount in the treasury account, he must, before endorsing the same, add the words "Received payment by transfer credit to .....". Omission to do this facilitates fraudulent appropriation of money.

**Note 3: -** Endorsements by duly constituted and authorized attorneys of cheques, payable to the order of their principals may be acted upon by Treasury Officers. It is, however, necessary that such powers to attorneys should be registered at the Treasury.

**Note : -** The following instructions as to cheques should be borne in mind: -

- (1) When a cheque is made payable specifically to one person (i.e., to A B only and not to 'A B or order' or "A B, or bearer") the payment should be made on the receipt of the person named in the cheque.
- (2) When a cheque is payable to a person or bearer, the payment may be made to bearer if presented by him.
- (3) Two parallel red lines drawn across a cheque are admissible and mean that the payment of the crossed cheque is not to be made otherwise than to a banker.
- (4) If a cheque payable to "A B" or "A B or order" is merely signed by the original payee on the back, it is said to be endorsed in blank and becomes payable to the bearer under section 54 of the Negotiable Instruments Act. The legal obligation of a Treasury Officer in making payment of cheque payable to "A B or bearer" or bearer" or of a cheque payable to order but endorsed in blank by the original payee, is discharged by paying the amount of the cheque to the bearer whoever he may be, as under section 46 and 47 of the Negotiable Instruments Act, such cheques are negotiable by delivery only without the signature of the payee on the back of the cheques. But in such cases the Treasury Officers should follow the ordinary banking practice as to the identity of the presenter, viz. that they should obtain some satisfaction as to the identity of the presenter and also take his endorsement.

## II- SPECIAL INSTRUCTIONS FOR PARTICULAR DEPARTMENTS OR PARTICULAR KINDS OF CHARGES

### (i) PAY AND ALLOWANCES ----- GENERAL RULES

#### DEDUCTIONS FROM BILLS

4.17 The duty of noting the proper deductions to be made from pay bills on account of funds and other deductions e.g. rents of Government residences, Fund subscription, etc., devolves on the drawers of the bills as such deductions should be recovered by stoppages from pay and consequent short drawings from the Treasury.

No discretion is, however, allowed to the Treasury Officer in carrying out an order received from the Accountant General to make any particular deduction.

**Note 1:** - Deleted.

**Note 2:** - Security deposits from establishments of Government Department entrusted with the receipt and custody of cash or stores or who are required to handle money should be paid in a lump sum or in installments or by deduction from pay as may be determined, in the case of the Public Works Department by the Chief Engineer or a Superintending Engineer and in the case of the Civil Departments, by the head of the office concerned.

**Note 3:** - As regards the recovery of Income-tax, Treasury Officers are concerned solely with the recovery at the time of payment of salaries at the rate applicable to the estimated income of the Government servant from the head "salaries". In respect of pay bills of officials, Treasury Officers are to see that deductions of Income tax are not omitted where deductions should clearly be made. See rule 5.7 of the Punjab Financial Rules, Volume 1.

#### RENT DEDUCTIONS.

4.18 (a) Demands (statement of rents recoverable from pay bills) for rents of buildings of the Public Works Department, recoverable from Government servants are received from Divisional Officers, in triplicate, towards the end of each month. Officers who draw their own pay bills and Heads of Offices who draw the bills of establishments should make the necessary deductions on account of rent from their pay or establishment bills showing full particulars of the deduction.

(b) The Treasury Officer concerned has no discretion in the matter of recovery. He should on no account postpone recovery of the full amount advised by the Executive Engineer on the plea that application has been made for revision of rent or on other grounds. These recoveries should, without prior reference to the Government servants concerned, invariably be made from the next pay or establishment bill of the Government servants concerned presented

at the Treasury unless the amounts have in the meantime been paid in cash or deducted from the bill presented. If only a part of the amount due has been paid in cash or deducted from the bill presented, the balance should be recovered by deduction from the bill.

(c) Thereafter one copy of the demand should be returned to the Divisional Officer after noting the amounts recovered and the other copy should be attached to the bill from which the recoveries are made. In noting the deductions in the bills, the name of the Public Works Division, the major head of account to be credited, and the name of the canal, etc., as given in the Divisional Officer's demands, should be shown.

**Note 1: -** If the rent recoverable from a Government servant is limited to a certain percentage of his pay, the particulars of such pay should be noted in the column for remarks. Where, after the return of the statement of rents, the rates of pay of a Government servant are changed retrospectively, such changes should either be shown in the next statement or intimated to the Divisional Officer by a special letter.

### **FUND DEDUCTIONS**

4.19 In cases in which subscriptions to General Provident Fund (including refunds of withdrawals) are paid by deduction from pay bills, the requisite particulars should be entered by the subscriber, if he draws his own pay, or the Head of office in other cases, in a separate schedule in form S.T.R. 17 and the schedule so completed should be attached to the pay bill concerned. If the subscription is recovered in cash, the number of the account, etc., and all other necessary particulars must be furnished. In all cases where a subscription is paid for the first time the rule or special authority under which the subscription may be received should also be quoted in the form or, in case of cash payments, in the separate documents of particulars.

**Note: -** Deductions on account of Postal Life Insurance and other central funds should be shown in forms prescribed by the Federal Government.

### **(ii) BILLS OF OFFICERS**

4.20 For the pay and fixed allowances of an officer bills, form S.T.R. 18 should be used in which the whole of the pay and fixed allowances claimable by a Government servant in respect of the same post should be set forth. A Government servant who draws an additional pay or allowance for a separate office need not present a separate bill for it unless it is chargeable to Local Fund or to sources other than Provincial revenues.

**Note 1: -** Deleted.

**Note 2: -** In the case of Government servants whose last pay certificates are prepared by Treasury Officers, the responsibility for showing the correct allocation in bills rests with the officers themselves.

**Note 3: -** For the rules prescribing the procedure for the drawal of leave salary, see instructions issued by the Auditor-General as contained in Appendix II to the Civil Services Rules (Punjab), Volume I, Part II.

4.21 In some cases it is more convenient that the pay of certain Government servants belonging to establishments limited and fixed with reference to the requirements of whole of the province who are not officers but whose pay varies according to grade should be drawn separately, in a form similar to that provided for officers instead of being included in the pay bill of their establishment. In this connection, see rule 4.30 (b) below.

4.22 No Government servant may draw an increased or changed rate of pay, leave salary or fixed allowance unless the bill, on which he draws it is either pre-audited by the Accountant-General or is accompanied by a letter from him authorizing the amount to be drawn. If delays occur in the issue of letters from the Accountant-General notifying alterations in the rate of pay, especially if the change is made near the end of a month, or if the change takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to bill, Government servants should either draw their bills at the old rate or send their bills for pre-audit to the Accountant-General, if they do not first receive his letter of authority.

4.23 No payment is to be made without the orders of the Accountant-General to an officer transferred from another department or on return from leave out of Pakistan.

4.24 A Government servant who is newly appointed to Government service should attach to his first pay bill (i) the health certificate required under rules 3.2 to 3.6 of the Civil Services Rules (Punjab), Volume I, Part I and (ii) the order from the Accountant-General authorizing the rate at which payment is to be made.

**Note 1: -** The last payment of pay should not be made to an officer or to a Government servant referred to in rule 4. 21 above finally quitting the service of Government or placed under suspension, until the Treasury Officer has satisfied himself, by reference both to the Accountant-General and to his own record, that there are no demands outstanding against him.

**Note 2: -** The bills for the pay and allowances of an officer who is about to retire or to proceed on leave out of Pakistan, should be submitted to the Accountant-General for special

audit, on the date of payment or as soon afterwards as his intention becomes known to the Treasury Officer.

4.25 In the case of time-scale of pay with efficiency bars at certain stages, an Audit Officer will not authorize any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

4.26 (a) Bills for rewards for proficiency in Oriental languages under civil rules to civil officers, including military officers in civil employment and Public Works Officers should be pre-audited by the Accountant-General.

(b) Bills for rewards under military rules to military officers in temporary civil employment should be submitted to the Accountant-General, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department.

4.27 The traveling allowance bills of officers should be drawn in form S.T.R. 22. When a circuitous route is taken, the reason for traveling along that route should be stated on the bill. When an officer is entitled to draw actual expenses they should, in the absence of orders to the contrary, be set forth in detail.

### (iii) **ESTABLISHMENT BILLS**

#### **PAY**

4.28 For the purposes of the preparation of bills of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments e.g. a District Officer's General Administration establishment is to be treated as district and separate from his Land Revenue establishment.

4.29 (1) In the bills presented at the Treasury, the establishment should be distributed into sections fixed by the Accountant-General in consultation with the heads of offices or departments in accordance with following principles: -

- (a) The distribution should be uniform throughout the province for the same kinds of establishments.

- (b) Ordinarily an office or establishment containing not more than ten or twelve clerks will form a single section; larger offices will comprise two or more.
- (c) The distribution in the latter case should follow the actual working arrangements of the office, e.g., a District Officer establishment might be distributed in the following sections: -  
General Branch, Land Revenue Branch, Nazarat and Record etc
- (d) In large offices, where the clerks are arranged by classes and grades, each grade may form a separate section.
- (e) Petty and numerous establishments are often best distributed according to the taluqas or sub-divisions of a district, e.g., village school masters should be so distributed, while of the higher classes or schools, each school would form a separate section.
- (f) Clerks (or schoolmaster, doctors, etc.) should not, except in small establishments, be lumped with chaprassis or servants; but servants should, when their number is not very small, form a separate section or sections.
- (g) The pay abstracts of the District Police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.
- (h) In preparing pay bills, absentees statements, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged on these principles.

(2) While preparing pay bills of establishment distributed in various sections, following instructions should be observed by the Drawing and Distursing Officers, strictly: -

- (i) The pay of all sections chargeable to same minor head should be drawn in the same bill.
- (ii) The sections should be shown in the bill in the manner in which these have been communicated to the Accountant-General.
- (iii) The name of each section should be written in red ink across the bill, above the entries of names etc. falling under that section.

- (iv) The entries in all the money columns of the bills should be totaled under each section and the total written in red ink.
- (v) Where there are two or more sections in an office, the totals of each section in money columns should be extracted at the end, and grand total of the bills should be worked.

4.30 (a) Pay bills in form S.T.R. 23 should be prepared separately for permanent and temporary establishment. Against each post should be shown [except in cases covered by sub-rule (b)] the names of both the substantive and officiating incumbents and against each temporary post should also be noted the sanction thereto. When pay is drawn for a portion of a month only, the rate at which it is claimed should be stated either against the name of the Government Servant in the body of the bill or in a note at foot of the page.

(b) The pay and allowances of Assistant Medical Officers is drawn separately in form S.T.R. 24 and is not included in the pay bill of other establishment. Copies of all orders of appointment, promotion, transfer or leave affecting these Government Servants should be communicated to the Accountant-General in a consolidated monthly statement.

Such bills must also be signed by the authority who signs the establishment bills of the department to which they belong.

(c) The pay of the following establishment should be drawn on separate bills for each establishment instead of being included in the pay bill of the ordinary establishment: -

Naib-Tehsildars, Settlement Naib Tehsildars, Inspectors and Sub-Inspectors of Police and Excise, Assistant Sub-Inspectors and Sergeants in the Police Department, Assistant Education Officers, Teachers and Mistresses and Divisional Accountants.

(d) Pay of establishment on fixed rates of pay should be drawn on separate bills from that on time-scale of pay.

1. The pay of establishments, which is treated as a contingent charge, should not be included in pay bills.
2. The names of incumbents holding posts in National Pay Scales and who do not hold substantive permanent posts under Government maybe omitted from the pay bills, as also the names of all persons in service, of all head Constables

and Constables if a certificate in the following form is endorsed on the bills;

“Certified that all persons whose names are omitted from but whose pay has been drawn in the bill have actually been employed during the month, and that full details of the names of the persons concerned and the emoluments drawn for them working up to the total included in this bill have duly been shown in the office copy.”

3. The claims of Government Servants whose names are omitted from the bills under rule 2 above should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay or with different designations.
4. In additions to the classification required by clause (e) of rule 4.7, the drawing officers of the Public Works Department should record on establishment bills the name of the circle of superintendence.

**Note 1: -** The cost of any special establishment for acquisition of land entertained under orders of Government by a civil officer acting as Public Works Disburser, is chargeable as the cost of the works concerned and not as general establishment charge.

**Note 2: -** If for any reason the leave salary claimed by a Government Servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be entered in red ink in the money column of the form concerned which is intended to show leave salary, the amount being left un-disbursed and treated as held over, pending the fixation of the amount of his leave salary.

**Note 3: -** Deleted.

**Note 4: -** When any item of pay and allowances is withheld, a clear indication should be given in the bill itself of the sums withheld and reasons for withholding them. When claims against items withheld are lodged after more than three months, the reason for delay should be stated.

**Note 5: -** Last payment of pay may be made to officials without reference to the Accountant-General on the responsibility of the head of the office concerned, but see sub-rule 1 below rule 4.24.

**Note 6: -** For rules prescribing the procedure for the drawal of leave salary, see instructions issued by the Auditor-General as contained in Appendix II to the Civil Services Rules (Punjab), Volume I, Part II.



4.31 (a) The monthly bill should ordinarily be supported by an absentee statement in Form S.T.R. 25, if any person holding posts in National Pay Scales No. 3 to 15 was absent during the month, either on transfer to a temporary post or on joining time or suspension, or with or without leave (except casual leave) or when a post is left vacant substantively whether any officiating arrangements have not been made against it.

(b) In the case, however, of provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General.

No separate absentee statement need be furnished by heads of offices along with the monthly pay bills, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

**NOTE: -** In the case of provincial or amalgamated establishments on time scale of pay, the arrangements made by the heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

4.32 When any pay bill for establishment includes an amount on account of leave salary of an official who is transferred from service under another Government or any separate bill for leave salary of such a Government servant is drawn, it is necessary that the allocation of leave salary between the different Governments should be recorded on the bill on which the leave salary is claimed, and the following documents should be submitted along with the bill to enable the audit office to exercise the necessary check:-

- (1) A detailed statement explaining the allocation between the different Governments;
- (2) A certificate to the effect that the relevant entries have been made in column 13 of the service book of the Government servant concerned.

If the leave salary is debitable partly to the Federal Government and partly to the Provincial Government, separate bills should be prepared for the portion debitable to each.

4.33 If no person in National Pay Scale 3 to 15 was absent during the month, either on transfer to a temporary post or on joining time or suspension or with or without leave (except casual leave), a certificate printed on Form STR.23 should be signed by the head of office.

4.34 When the name of any person appointed whether permanently or on probation to a post in National Pay Scale 3 to 15 appears for the first time in an establishment bill, either reference must be given to a previous post held by him (which should be supported by a last pay certificate showing dates of making over and receiving charge, advances outstanding etc.) or if he did not previously hold any post or is re-employed after resignation or forfeiture of past service, a health certificate, as required by rule 3.2 to 3.6 of the Civil Services Rules(Punjab), Volume I, Part I, must accompany the bill.

**NOTE 1: -** If a pensioner is re-employed, the fact should be stated in the bill.

**NOTE 2: -** When the head of an office is not an officer, he should not sign his own last pay certificate, but should obtain the one from the next higher authority who may, before signing the last pay certificate, call for necessary information for verifying the facts stated in the last pay certificate from the Audit Officer of the Treasury Officer concerned.

**NOTE 3: -** The last pay certificate should show the rates of subscription on account of the General Provident Fund deductions and other particulars.

4.35 To the first bill in which a periodical increment is drawn by any Government servant, a certificate in Form STR.26 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due to a Government servant for having been the incumbent of the post specified for the prescribed term from the date of last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extra ordinary leave, and if he has held the post in an officiating capacity, all other kinds of leave which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases, the second alternative form is required and whenever this form is used, the certificate along with the explanatory memo (which should show briefly but clearly the grounds on which the increment is claimed.) should be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check and the increment may be paid only on a certificate so passed. If the certificate is submitted at the time indicated, the Accountant General will ordinarily be able to return it, so as to allow of the

increment being drawn when due in the ordinary establishment bill; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

**NOTE 1: -** In order to enable the audit office to exercise an audit check and to challenge wrong increment certificate, if any, received under this rule, all authorities empowered to withhold increments under rule 4.7 of the Civil Services Rules (Punjab), Volume I, Part I, must furnish the audit office with copies of any orders withholding increments of officials that they may issue.

**NOTE 2: -** When an increment claimed operates to carry Government Servant over efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government Servants in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

### **ARREARS OF PAY AND ALLOWANCES**

4.36 Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting special pay or a new allowance; such bills can be presented at any time, subject to the conditions laid down in the Punjab Financial Rules and may include as many items as are necessary .

**NOTE 1: -** For the payment of rewards for proficiency in oriental languages, see rule 4.26 above.

### **TRAVELING ALLOWANCES**

4.37 Traveling allowances of establishment, other than permanent or fixed allowances, should be charged in a separate bill in Form S.T.R. 27. When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the traveling allowance bill. For the purpose of drawing the allowances on account of a family or the higher maundage allowance, a certificate must be furnished by the Government servant of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. The Accountant-General is at liberty to call for details or for evidence of expenditure in any case

in which the expenditure appears to be unusually large. At convenient intervals during Government Servant's tour, and as a general rule, immediately on his return to the headquarters station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the Treasury on the receipt of the head of the office and the amounts distributed as in the case of the establishment bill.

**NOTE: -** The traveling allowance claims of officials entitled to first class railway accommodation, irrespective of their grade, should be drawn separately from those of Government servants entitled to second-class accommodation.

4.38 A bill in the same form setting forth the details of the several bills drawn on account of the same month (if more than one) and explaining divergence from the recognized route should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant-General, under the rules applicable to contingent expenditure (See Punjab Financial Rules). This bill must bear a certificate as follows: -

“Certified that I am satisfied that the amounts shown in that bill have been distributed to the Government servants named and their receipts taken in the acquittance roll or the office copy of the traveling allowance bill.”

**NOTE: -** The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Audit Office a notice that he had passed the establishment travelling allowances bill of ----- for the month of ----- for Rs. -----as follows: -

No. of bills paid at treasury-----	Amount-----
Amount disallowed-----	Reasons-----

The bill contains the required certificate of the distribution of the amounts.

4.39 In order to avoid traveling allowance bills for journeys performed for giving evidence before a court being cashed in the absence of the certificates in the proper form, Treasury Officers are required to examine carefully the certificates attached to the traveling allowance bills and to see that they are in order. Bills without proper certificates should not be paid.

4.40 When the traveling allowance bill is paid after countersignature by the controlling officer, it will bear a certificate in the following terms: -

“Certified that I have satisfied myself that the amounts included in bills drawn 1/2/3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded

by deduction from this bill), have been disbursed to the Government servants therein named and their receipts taken in the acquittance roll or office copies of the traveling allowance bills”.

A similar certificate should be given on bills payable without countersignature.

4.41 In the Public Works Department, traveling allowance bills can be presented for payment only after the claims have been passed by the controlling officer. The subordinates should prepare their traveling allowance journals in Form S.T.R.28 and after these are duly countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in Form S.T.R. 29 by the Executive Engineer for presentation at the Treasury. The original journals of the overseers, upper subordinates and accountants should be submitted for audit to the Accountant-General with the abstract of traveling allowance bills. The journals of other establishment will, however, be retained in the Divisional Office for test audit by the inspection staff of the Audit Office excepting those relating to bills drawn by sub-divisional officers under sub-paragraphs 3 of rule 4.2.

4.42 Traveling allowance of Government servants holding posts in National Pay Scales 1 and 2 should be drawn on traveling allowance bill form and accounted for as such irrespective of the fact whether their pay is drawn on establishment or contingent bill forms.

#### **(iv) BILLS FOR CONTINGENT CHARGES**

##### **INTRODUCTORY**

4.43 The following rules apply primarily to Contingencies, but “Other Expenditure”<sup>2</sup> is also subject to the rules of procedure given here, except in so far as it may be governed by any special rules in other parts of this chapter.

##### **GENERAL RULES**

4.44 The charges of two major heads may not be included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities,

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<sup>2</sup> The term “Other Expenditure” includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants placed at the disposal of Governors, Ministers, Commissioners and District Officers, compensation to Government officers for accidental losses, contribution to public exhibitions and fairs and rewards. Charges on account of each of these classes should be drawn on separate bills.

appear in one bill. In such a case, the account adjustment will be made by the Accountant-General.

**NOTE: -** The charges in connection with transport required on mobilization of troops for active service, which are debitable to the Military Department, should be drawn on separate bills and shown separately in the list of payments.

4.45 Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the Treasury.

4.46 (a) **When it is necessary to draw money for contingent expenses from the Treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the contingent register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and register or registers before the head of the office who will carefully scrutinize the entries, initialing the entries in the contingent register or registers, if this has not already been done by him and sign the bill which the cashier will then date and number and present for payment at the Treasury.**

(b) The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bill, except when they are given in the sub-vouchers sent to the Audit Office.

**NOTE 1: -** When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

**NOTE 2: -** The sanction of competent authority should, when necessary, be quoted.

**NOTE 3: -** For the purposes of audit, a cash memo for an amount exceeding Rs. 2000 (which is not liable to duty under Stamp Act, 1899), in respect of articles purchased by a Government Department or a Government servant, shall be treated as a "voucher" without its being required to bear Revenue Stamp.

4.47 No contingent bill bearing the signature of an officer other than the head of an office should be passed for payments at any Treasury unless formal orders of head of the office delegating the duty of signing contingent bills to the officer in question have been received by the Treasury Officer.

4.48 Every disbursing officer dealing with countersigned contingencies should attach a statement in the following form to the first contingent bill of whatever character (i.e. whether relating to class A-Contract contingencies, B-countersigned contingencies or C-Audited, but not countersigned contingencies) presented for payment at the Treasury after the 10<sup>th</sup> of each month. In the absence of this statement, the Treasury Officer shall refuse payment. A separate statement should be prepared in respect of bills relating to each major head.

Serial No	Major & Minor head of each class B contingent bill cashed in the previous month	Total amount of each such bill.	Date on which detailed contingent bill in support of each bill referred to in column 2 and 3 was sent to the controlling officer.	<b>TO BE FILLED IN BY CONTROLLING OFFICER</b>		Remarks
				*Date on which detailed contingent bill referred to in columns 2 & 3 was sent to Accountant General.		

**NOTE 1: -** If any detailed contingent bill has been returned for correction, the Controlling Officers should show here date of original receipt in his office and date of return fully explaining any delay below the due date.

**NOTE 2: -** A certificate should be recorded on foot of this statement by the Disbursing Officer that there are no detailed contingent bills with him of the nature referred to in note 1 above. If there are, he should clearly state the cause of delay in their return to the Controlling Officer.

The Treasury Officer shall, before cashing such a bill, verify the entries in columns 1 to 3 and see that every such bill cashed in the previous months is included in these columns and that against each entry the date of the submission of the detailed bill is entered in column 4.

**NOTE 3: -** In cases in which payments has actually been made, and the receipt either has not been received, or has been mislaid after receipt, the detailed bill should be sent on for countersignature and submission to the Audit Office with a note to the effect that "Payee's receipt for Rs. ...will follow".

4.49 (a) Payments of Rs. 10,000.00 and above to contractors and suppliers shall not be made in cash by the Drawing and Disbursing Officers. At places where pre-audit is conducted and pre-audit cheques are issued, the Drawing and Disbursing Officer shall make an endorsement on the bill requiring a separate crossed cheque in his favour. The Accountant-General, Punjab shall then issue a crossed cheque in favour of Drawing and Disbursing Officer who will collect it either personally or through his authorized agent. The Drawing and Disbursing Officer will then endorse the cheque in favour of the contractor/

supplier and deliver it to him on proper identification and obtain his acknowledgement.

(b) At places where pre-audit is conducted but pre-audit cheques are not issued, or where pre-audit is not in force, the Drawing and Disbursing Officer will make an endorsement of the bill that payment may be made through Bank Draft, and where the Drawing and the Drawee Officer are situated at the same station, through Payment Order. The District Account Officer/Treasury Officer will make endorsement on the bill whether payment is to be made through Bank Draft or through Payment Order in favour of the Drawing and Disbursing Officer, who will collect the bill from the District Accounts Officer/Treasury in the usual manner and present it to the State Bank of Pakistan/National Bank of Pakistan for issuance of the Bank Draft or the Payment Order as the case may be. The prescribed form for the issuance of Bank Draft or Payment Order, if necessary, will also be presented along with the bill to the bank by the Drawing and Disbursing Officer. The Bank will prepare crossed Bank Draft or Payment Order in favour of the Drawing and Disbursing Officer and deliver it to him or his authorized agent. The bill in question will be treated by the bank as having been paid in cash and adjusted in the accounts accordingly. The Drawing and Disbursing Officer will endorse the Bank Draft or Payment Order in favour of the contractor or supplier, and shall deliver it to him on proper identification and obtain his acknowledgment. The bank charges on account of Bank Draft or Payment Order will be met by the Drawing and Disbursing Officer from the office contingencies.

#### **CONTINGENT CHARGES NOT COUNTERSIGNED**

4.50 Government servants whose contingent bills require no counter-signature, and who do not embody in their bills charges of any Government servant dealing separately with the Treasury, need not submit bills monthly; but they should draw money from the Treasury by bills in Form S.T.R. 30, showing full details of the charges.

1. The following illustration explains the second condition. A whose bills do not require counter-signature, has subordinates who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A. and obtaining from the amount of their actual expenditure, but his subordinates are allowed to deal direct with some Treasury, presenting bills for encashment, which are to be adjusted by B's monthly bill: B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.



**NOTE 1: -** The limit of Rs. 100, referred to in the certificate to Form S.T.R. 30, above which vouchers are to be submitted to the Audit Office is subject to alteration by the Auditor-General.

**NOTE 2: -** Separate forms are prescribed for contract contingencies and audited contingencies.

### **CHARGES REGULATED BY SCALES AND SPECIAL CONTINGENCIES**

4.51 Charges regulated by scales and special contingencies, which require the previous sanction of superior authority before they can be incurred, should be drawn in the abstract bill form with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent month's bills should bear a note of how much has been spent up-to-date under the sanction.

### **COUNTERSIGNED CONTINGENCIES-ABSTRACT BILL**

4.52 In the case of countersigned contingencies, the numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill (See Form S.T.R. 31) should be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs. 100.

1. Contingencies countersigned before payment should be drawn on Form S.T.R. 32.

### **SERVICE POSTAGE STAMPS**

4.53 The procedure to be adopted for obtaining service postage stamps for the adjustment of their value is laid down in Punjab Financial Rule 8.19. The form of the bill is Form S.T.R. 33 for Civil Departments and Form S.T.R. 5, for the Public Works Department. See, however, rule 4.86.

### **INTER-DEPARTMENT TRANSFERS**

4.45 In the case of work done by a Government factory (such as a jail or workshop) or other department where the charge made is paid by inter departmental transfer in the accounts (see Section VI of Chapter II and Appendix 3 to the Punjab Financial Rules), the officer served will not the amount of invoice received from the supplying officer in the statement of account at foot of his contingent bill for the current month in order to work out the available balance of his grant, but will not include it as a disbursement among the charges of his bill.

**NOTE: -** The Government servant served cannot charge the amount in his contingent bill as no extra payment is made, but only a book adjustment is made in the Accountant-General's Office; but the amount available for contingent expenditure is reduced to

work out the available balance and a note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

**(v) MISCELLANEOUS CHARGES**

**(a) REFUNDS OF REVENUE**

**GENERAL RULES**

4.55 Refunds, whether of stamp or of other receipts, can be drawn only on the appearance on the receipt of the person entitled to them after production of due authority; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

4.56 Refunds are paid through vouchers on Form S.T.R. 34. The Government servant who receives the amount should fill in columns 1 to 5 of this form and sign the certificate at foot, while the Treasury Officer or Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5 in token of his having done so.

4.57 (1) When a refund bill is payable to several persons who can most conveniently be paid at the District Treasury, they should be ordered to attend on the same day for payment and their receipts should be taken on the bill itself. If they do not attend on the same day, then (a) in the case of those who attend later, but within the period of the same list of payments, their receipts should also be taken on the bill which would accompany the list of payments; and (b) in the case of those who attend during the period covered by a later list of payments, their acquaintances should be taken separate receipts, in each of which the number and date of the bill already submitted with a previous list of payments should be put to show that the payments were made in further disbursement of the bill. The separate receipts should be submitted to the Accountant-General as vouchers in support of the payments made on them.

(2) When refund bill is payable to several persons who are to receive payments at a Sub-Treasury, the Sub-Treasury Officer will observe the same procedure as laid down in the sub-ruled (1) above. In no case, the payment should be made partly at District Treasury and partly at Sub-Treasury.

4.58 The following procedure should be observed in the payment of refund of revenue credited: -

- (1) Amount of less than Rs. 1 due for the refund, shall not be refunded except when such amount has to be refunded under an order by a Court of law. Where several amounts each less than Rs. 1 are

refundable to a person in a refund bill, the claim will be admitted if total of such amounts exceeds Rs. 1 at a time.

- (2) Amount of Rs.1/- and over but not exceeding Rs. 100 may be sent to the concerned payee by postal money order subject to the following conditions;
- i. Instructions to this effect have been given in the refund order by the competent sanctioning authority.
  - ii. Clear and definite address of the payee has been given in the refund order for purpose of sending money order to him.
  - iii. Money order fee shall be deducted from the amount of the refund bill.
  - iv. Money order shall not be sent where more than one payees are involved.
  - v. The Money order will be sent by the Treasury at risk and responsibility of the competent authority instructing for payment by money order. In case of non-delivery of money order on any ground, the money order commission shall be debited by the Treasury Officer to the Contingencies of such officer issuing refund order. The undelivered money order will be made voucher of adjustment of the charge involved. The refund order will be returned to the concerned authority with necessary note regarding non-delivery of money order and debit of charges to his office contingencies.
  - vi. When a money order is issued, the purpose of remittance should be briefly stated on the acknowledgment portion of the money order form in continuation of printed entry over there viz. Received the sum specified above one.
  - vii. The amount of money order should not be remitted in cash to the Post Office. The Treasury Officer will send a money order form duly filled in together with a certificate that the amount involved and the money order fee thereon have been credited to the Post Office in the Treasury Accounts by contra transfer. The Post Office will accept the money orders on the authority of the Treasury Officer's certificate.
  - viii. On receipt of the money order acknowledgement duly signed by the payee, it should be attached to the usual receipt in form S.T.R. 34 in which the full amount of the refund and deductions made therefrom on account of the money order fee should be clearly shown. The

Accountant-General will accept such voucher with the money order acknowledgment as valid receipt for the full amount of the refund entered therein.

3. When the amount of refund involved exceeds Rs. 100, the competent sanctioning authority shall issue to the payee a refund order and to the Treasury Officer directly an advice in respect of having issued order to the payee specified in such advice. The payee will then appear in person at the Treasury and produce the said refund order for receiving the payment. The Treasury Officer after proper personal identification of the payee and having exercised checks prescribed in various rules, will pass the bill for payment at the bank to the payee who may then receive the payment personally or through his duly authorized agent or bankers.

#### **REFUNDS OF FEES RELATING TO PRINTING AND TRANSLATING CHARGES IN THE HIGH COURT**

4.59 In refunding fees relating to printing and translation prepared in the High Court, the following procedure should be observed: -

“The refund vouchers, after pre-audit by the Account-General’s office, will be forwarded to the Treasury nearest to the payee’s place of residence. Where the payment is desired by money order, the fact will be clearly stated in the refund bill, and the Treasury Officer will remit the amount immediately by money order at payee’s expense. In other cases, the Treasury Officer will be guided by the ordinary rules relating to refunds.”

#### **REFUNDS OF CANAL REVENUE**

4.60 Refunds of canal revenue not exceeding Rs. 10 in amount may be made by means of postal money order and amount too small to be remitted by money orders should lapse to Government if not claimed within reasonable time; provided that the parties entitled to the refunds have been duly informed of the amounts due to them whether above or below one rupee and warned that if they do not claim them in person by a specified date, they will be remitted by postal money order or will lapse, as the case may be.

Certificates should be furnished to the Accountant-General in support of such refunds to the effect that the actual payee receipts have been received and filed in the Deputy Commissioner’s Office.

**REFUNDS BY MEDICAL SUPERINTENDENT, PUNJAB MENTAL HOSPITAL, LAHORE**

4.61 (i) The refunds are normally paid out of the permanent advance and recouped on a separate contingent bill (Form S.T.R. 30) and classified under head "XX VII-A-Health, Punjab Mental Hospital-Deduct Refunds". But in the case of refunds due to local bodies, the refund voucher is prepared in Form S.T.R. 34 and sent to them after verification from the Treasury Officer for realization. The refund due to other Governments are made by the Accountant-General, Punjab on the authority of the Medical Superintendent by book transfer.

(ii) The Superintendent while drawing bill certify that in all cases in which refunds have been allowed a suitable note has been kept against the original credit in the personal ledger after verification.

**REFUND OF EXAMINATION FEES**

4.62 If the amount of examination fees or any part of it is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary, Public Service Commission, as the case may be, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipt so endorsed at the Treasury **whence it was issued**----- the recipient giving the receipt below the endorsement:

**NOTE: -** When a refund has to be made of part of a lump sum remitted into the Treasury on behalf of several candidates in a school for which a single collective receipt has been issued, it is essential that the fact of the refund having been made should be noted against the original credit in the departmental accounts, where all sums are entered in detail. The voucher for refunds (Form S.T.R. 34) provides for a certificate of such note having been made.

4.63 If the original amount was paid into the State Bank of Pakistan, the refund will be made (in accordance with the above procedure) by the Accountant-General.

**(a) BILLS OF LAND ACQUISITION OFFICERS**

**PROCEDURE FOR SPECIAL OFFICERS APPOINTED UNDER THE LAND ACQUISITION ACT, 1894**

4.64 Government servants who are specially employed for this work being invested with power of a Collector under the Land Acquisition Act, 1894, and placed at the disposal of the Public Works Department, are regarded as Public Works Disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works officers, the expenditure being accounted

for under the rules in the Account Code, Volume III, or Departmental Financial Rules.

**NOTE: -** The Government (Finance Department) may authorize any Land Acquisition Officer to make all or any of his payments by cheques on the Treasury provided no inconvenience is caused to the payee in consequence of the property being situated at a distance from the Treasury.

**PROCEDURE FOR COLLECTOR OR OTHER CIVIL OFFICER NOT SPECIALLY EMPLOYED**

4.65 When the land is taken up by the Collector or other civil officers not specially employed for the work, such Collector or civil officer in not a Public Works Disburser, but draws money for payment due under his award from the Civil Treasury.

4.66 In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C (prescribed in Appendix 17 to the Punjab Financial Rules) containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under single award, an acquaintance roll in Form CC (ibid) may be substituted for separate receipts in Form C. The receipts will be the Treasury Officer's vouchers for the payments.

**NOTE: -** In the case of land acquired for the Public Works Department by private negotiation, the officer who settles the price etc., should draw up form "A" prescribed in Appendix 17 to the Punjab Financial Rules, and this should be made the basis of the subsequent payment and audit.

4.67 The Treasury Officer has no concern with the award or with award statement; he makes the payments on the authority of the Collector or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C and make it payable at the Treasury to the payee, altering the words "Paid in my presence in cash / by cheque" to " Pay" or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance and, after making the payments, forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer who in turn should send weekly an advice of order paid.

**NOTE 1: -** See also not below rule 13 in Appendix 17 to the Punjab Financial Rules.

**NOTE 2: -** A Land Acquisition Collector should, in no case, draw the amount of compensation lying in "Revenue Deposits" in official capacity from a Treasury and deposit in Bank for payment by cheques, to the payees involved.

**(c) DISCOUNT ON STAMPS**

4.68 Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money.

**NOTE: -** The vendors give receipts attached to a schedule in the Treasury Accounts. The charge is admitted on a certificate of the Collector to the following effect-

"Certified that the discounts have been allowed according to the sanctioned rates".

**NOTE: -** The rates of discount at present allowed are as follows:

**NON-JUDICIAL STAMPS**

(a) Vendors holding ordinary licences to sell stamps: -

Description of stamps	RATES OF DISCOUNT.		
	Lahore	Other towns where there is a	Other
	town	Treasury or Sub-Treasury	places
	Per rupee. Paisas	Per rupee. Paisas.	Per rupee. Paisas.
Foreign Bill,	2	2	3
Share Transfer, Notarial and Insurance Stamps.			
Others	3	4	5
Hundi Stamps, Revenue Stamps and Impressed Stamps papers.			

The government may direct that the rates of 1 and 2 paisas, prescribed in the scale for Lahore town, shall be extended to any other town the population of which is 50,000 inhabitants and the annual scales of stamps also amount to or exceed Rs. 50,000.

**NOTE 1: -** In all calculations of discount of fraction of paisa shall be eliminated.

(b) Government servants holding special licences to sell stamps: -

**On all stamps which they are licensed to sell, under these rules, Rs. 1.56 per-cent.**

**JUDICIAL STAMPS**

Every licensed vendor shall be entitled to discount at the rate of paisas fifty per-cent on the value of every stamp purchased from an ex-officio vendor provided that he shall not be entitled to any such discount when the total value of stamps purchased at any one time is less than Rs.5.

**(d) COMMISSION TO REGISTRARS**

4.69 Commission to Registrars is drawn under departmental rules upon vouchers, which exhibit the fees upon which the commission is claimed in such a form as to be capable of verification by comparison with the treasury accounts. In cases in which commission is calculated on the number of documents registered the bill is passed on a certificate of the District Registrar or other Controlling Officer.

**NOTE: -** For rates of commission payable to registering officers who are entitled to commission and for full instructions on the subject-see Chapter I of the Punjab Registration Manual (1929).

**(e) PAYMENTS FOR STATIONERY PURCHASED BY GOVERNMENT PRINTING, PUNJAB**

4.70 Payments, such as for the purchase of stationery by the Superintendent, Government Printing, are made under some general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one) under which the purchase is made should also be quoted.

**NOTE: -** In the certificate, referred to in this order, it should also be certified that the quantities noted in the vouchers are correct, the quality is good, 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.

**(f) PAYMENT OF GRANTS-IN-AID TO SCHOOLS AND SCHOLARSHIP**

4.71 Bills on account of grants-in-aid to aided schools should not be paid on a change of "Correspondents" of such taking place, unless such change has first been intimated to the Inspectors of Schools in sufficient time to enable them to intimate the change to the Accountant-General.

4.72 District Education Officers may draw, on a consolidated bill, money on account of Government scholarships (other than military scholarships) due to scholars in Local Body Schools situated at places where there is no Treasury or Sub-Treasury and may remit it by money order after deducting money order commission.

**(g) REWARDS**



**EXCISE REWARDS**

4.73 Any reward payable to an informer may be disbursed upon the receipt of the Deputy Commissioner without requiring the attendance of the actual payee or a receipt from him.

**REWARDS TO PATWARIS AND TEMPORARY SETTLEMENT ESTABLISHMENT**

4.74 In the case of rewards to Patwaris and members of the temporary establishment during settlement operations, a certificate should be attached to the bill in which rewards are drawn to the effect that the amount of rewards paid upto-date does not exceed the amount of fines realized.

**(h) ADVANCES FOR THE AGRICULTURAL MACHINERY**

4.75 Money required for actual disbursement for the purchase of machinery, etc., should be drawn from the Treasury on proper bills and vouched for in the usual manner. The money will be drawn by the Agricultural Engineer from the Treasury when required for actual disbursement so long as the balance of the advance head does not exceed Rs. 25,000.

**(vi) DEPARTMENTAL PAYMENTS****I -FOREST DEPARTMENT**

4.76 Funds are supplied to officers in the Forest Department by means of cheques drawn on Civil Treasuries, either within or outside their jurisdiction, with which the drawing officers may be placed in account by the Budget and Accounts Officer, Forest Department: -

1. For refunds of earnest money deposited by contractors, see rules relating to "Refunds of Deposits".
2. For cheques received in payment of the value of service postage stamps, see rule 8.19 of the Punjab Financial Rules, Volume-I.

4.77 Deleted

4.78 Deleted.

4.79 Deleted

**II PUBLIC WORKS DEPARTMENT****INTRODUCTORY**

4.80 Rules 4.80 to 4.91 apply primarily to officers of the Public Works Department. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Public Works Department who may be authorized to incur expenditure against the grant for Public Works. They do not

apply to charges for construction (petty) and repairs executed by ment against the grant for "Public Works 55 he will do so as a Public Works Disburser.

Treasury Officers are prohibited from issuing any money for the disbursements of civil officers acting as Public Works Disbursers except in accordance with these rules.

4.81 When an officer of another Civil Department is authorized to incur charge on account of the Public Works Department against the grant for "Public Works", he will do so as a Public Works Disburser.

4.82 Funds are supplied to officers of the Public Works Department in two ways, viz. (1) directly on pay, traveling allowance and contingent bill, and (2) by means of cheques. The two classes of payments will be registered separately in the Treasury.

### **PAYMENTS THROUGH BILLS**

4.83 Expenditure on account of pay, traveling allowance and personal advances in the divisional offices is incurred in the same way as in other civil departments, but the following rules are special to this Department: -

- (a) Treasury Officers will cash such bills of Public Works Officers only if the latter have been palced in account with them specifically for the these purposes by a written authority from the Accountant-General.
- (b) The pay bills of officials and contingent bills presented for encashment may, at the option of the Drawing Officer, be paid wholly in cash or, subject to the provisions of these rules, wholly or partly by cash or by State Bank Drafts.

**NOTE: -** Expenditure on Contingencies of divisions in drawn through cheques.

4.84 Separate establishment pay bills should be prepared by the drawing officer for each of the establishments specified below, the entries relating to each section of establishment e.g. the upper subordinates, draftsmen, clerks, etc., being grouped separately in each bill: -

- (1) one for all permanent members of the subordinate establishments; and
- (2) one for all temporary establishments.

**NOTE: -** See also rule 4.30.

4.85 For claims of traveling allowance, a single bill will suffice, but entries must be grouped according to sections as in the case of establishment bills.

4.86 All charges incurred by the Chief and Superintending Engineers, Superintendents of Works and other special officers (not being Divisional Officers) and their subordinates are drawn on bills like those of other civil officers and not through cheques.

**NOTE: -** The number of separate establishment bills, prescribed in rule 4.84, may be reduced in this case in consultation with the Accountant-General who will specify the sections into which bills should be divided.

#### **PAYMENTS BY CHEQUES**

4.87 Divisional Officers and other Public Works Officers who may be so authorized by the Director, Audit and Account (Works) may draw cheques on specified Treasuries within their jurisdiction and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at Treasuries. No letters of credit will be issued specifying the limit up to which cheques may be drawn during the month.

Without making previous arrangements through the Director, Audit and Account (Works) no officer is authorized to draw cheques on a Treasury situated outside the limits of the province, even though his own jurisdiction may extend beyond those limits. (See also Treasury Rule 33 (2)).

4.88 A Divisional Officer authorized under rule 4.87 above to draw cheques on the Treasury may empower any of his Sub-Divisional Officers to draw against his own account on any Treasury inside or outside the jurisdiction of the Sub-Divisional Officer. Separate accounts for Sub-Divisional Officers should not be opened either at the District or at a Sub-Treasury; the Divisional Officer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. If a Divisional Officer considers it necessary, for the maintenance of efficient control over the disbursements of his divisional, to set a monthly limit on the drawings of any of his Sub-Divisional Officers, he may do so, fixing either a standing limit or a fresh limit either every month or wherever necessary. All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the Sub-Divisional Officer and the Treasury Officers concerned. If a Divisional Officer has intimated any limitation on the drawings of a Sub-Divisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment on the reverse of the letter advising the limitation.

The limit, when fixed, should be for the account month of the sub-division and the dates of the commencement and termination of the month must be specified in the intimation to the Treasury Officer. Any un-drawn balance is not available for drawings in subsequent months.

At the option of the Divisional Officers, the limitations may not be intimated to the Treasury Officer, if the check exercised by the Divisional Accountant over the sub-divisional cash accounts, after the expiry of the month, is considered sufficient for the purposes of the Divisional Officer.

**NOTE: -** The Treasury Officer shall sent quarterly to each Divisional Officer a statement showing the numbers and dates of all Public Works cheque books and receipt books issued on requisitions received from the Divisional Officer and each of his Sub-Divisional Officers.

4.89 When the funds are required for a Sub-Divisional Officer or the Divisional Officer at a Treasury outside the limits of the Division, the latter should get himself placed in account with that Treasury with the sanction of the Director, Audit and Accounts (Works) to be obtained through the Superintending Engineer, and then draw or empower his subordinates to draw against his account. Funds should not be made available for such a purpose by means of State Bank Government Drafts.

**NOTE: -** This rule is intended to be applied with special care and only to cases of real necessary. Payments to contractors should, as far as conveniently practicable, be made by cheques on the nearest Treasury and a stipulation to that effect should be inserted in the contract agreement, where necessary.

### **PAYMENT AT SUB-TREASURIES**

#### **(a) GENERAL**

4.90 Funds may also be obtained by the Divisional Officer or his Sub-Divisional Officers, from Sub-Treasuries by means of cheques. The rules given above will apply *mutatis mutandis* in his case also.

4.91 When a cheque is presented at a Sub-Treasury in excess of the balance available out of the monthly limit of drawings of a Sub-Divisional Officer, the Sub-Treasury Officer should immediately report the fact to the Treasury Officer of the District Treasury by telegram, if necessary, for instructions before finally refusing payment of the cheque.

#### **(b) LAMBARDARI FEES FOR COLLECTION OF WATER RATE**

4.92 Before signing the payment order on the Lambardar's receipt, the Sub-Treasury Officer should see that it is signed by both the Tehsildar and the actual payee; that it is duty stamped in case the amount involved

exceeds Rs. 20 and that full particulars showing village, name of the Canal Division to which it appertains and the name of harvest, for which the claim is made, are entered therein. The Sub-Treasury Officer should further see that no cash payment is made, but that the amount is paid by deduction from the amount of the chalan to which it relates. Fees withheld under orders of the Deputy Commissioner for subsequent payment will be an exception to this general rule.

(vii) **PENSION PAYMENTS**

**GENERAL**

4.93 Payments of pensions are made only upon Pension Payment Orders issued by the Accountant-General. The Treasury Officer's halves will be pasted in serial order in separate files, one for each class of pensions, such as Service, Political, Assignments and Compensation etc. These files must be kept in the personal custody of the Treasury Officer.

After the commuted value of a portion of a pension is paid from a Treasury, both halves of the Pension Payment Order must be returned without delay to the Audit Office which will issue a fresh Pension Payment Order authorizing payment of the reduced pension in future.

**NOTE: -** Correction or alterations in non-service pensioner's names, as given in the Pension Payment Orders issued by the Accountant General, should not be made without the sanction of the Board of Revenue.

4.94 The Register of Pension Payment Orders (Form S.T.R. 35), which the Treasury Officer has to keep, will serve as an index to the files of orders referred to in rule 4.93. After seeing that a new order is correctly entered in his register, he will put his initials in the column of "Name of pensioner" and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when both portions of the orders are returned on account of death of pensioner, or application for transfer, which causes strike it permanently off the Treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials.

In the case of a Sub-Treasury, if the authenticated copy of the Disburser's half only be returned on account of non-appearance of a pensioner, the date will be entered in red ink and on reclamation this date will simply be struck out. When both the authenticated copy of the Disburser's half and the pensioner's half are transmitted for renewal in consequence of damage, or otherwise, or the authenticated copy of the Disburser's half in case of loss of the

counter-part, the date may be entered in pencil in explanation of the incompleteness of the file of orders.

**NOTE 1: -** The Pension Payment Orders will ordinarily be filed in one series for the whole district, but the Accountant-General may allow filing by Sub-Treasury series when this course is found more convenient.

**NOTE 2: -** If the Pension Payment Order received from an Accountant-General's Office relates to a pensioner in whose favour an anticipatory Pension Payment Order has been issued, special care shall be taken to return both halves of the anticipatory Payment: Order, together with the voucher for the first payment of the final pension to the Accountant-General's Office in a registered cover in advance of the Treasury Schedules.

4.95 In the case of pension payments made at Sub-Treasuries (vide rule 4.109) no Register of Pension Payment Orders is needed to be maintained in the Sub-Treasury. A simple index showing (1) number of Pension Payment Order, (2) name of pensioner, (3) amount of pension; and (4) a column of "Remarks" should be pasted in the beginning of each guard file.

#### **MANNER OF PAYMENT**

4.96 On appearance of a pensioner claiming payment of pension, his personal marks should be checked by the disbursing officer and the signature to the receipt compared with the facsimile of the signature pasted on the original payment order. If a pensioner cannot sign his name, his thumb-impression on the receipt should be compared with the original impression already taken on the Disburser's half of the Pension Payment Order. Except in the case of women pensioners, who do not appear in public, the disbursing officer may make payments to pensioners on the strength of the resemblance between the pensioner and his photograph pasted on the disbursing officer's half of the Pension Payment Order, pending the final reconciliation of any question which may arise about identification marks. A pensioner-drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

**NOTE 1: -** In the case of illiterate pensioners and pardanashin ladies, acquittances by seal mark, attested by some known and respectable person, may be accepted in lieu of thumb-impressions.

**NOTE 2: -** A pensioner, proceeding abroad prior to the drawal of his pension for the first time, shall be exempted from personal appearance for identification if his specimen signatures or the thumb impression, as the case may be, along with two passport-size photographs and life certificate signed and countersigned by an officer, not below the status of a Second Secretary of the Pakistan Embassy concerned, are furnished through his authorized agent to collect the pension in Pakistan on his behalf. The Treasury Officer or the concerned

branch of the National Bank of Pakistan shall paste such signatures or the thumb-impressions, as the case may be, and the photographs on the disburser's portion and on the pensioner's half of the Pension Payment Order for record.

4.97 Special risk of fraud exists in the payment of pensions of women who do not appear in public; care should, therefore, be taken in identification in these cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village, or pargana.

4.98 In making pensions payments, the Treasury Officer should also satisfy himself on the following points.

- (a) That the number of the Pension Payment Order and the amount of pension, as entered in the receipt, correspond with the entries on the Pension Payment Order in the file kept in the Treasury and that the reverse of this order shows that pension is due for the period covered by the claim.
- (b) That, if the pension has lapsed, the arrears are not passed for payment without further orders.
- (c) That in the case of illiterate pensioners, the certificate of non-employment has been explained verbally to the pensioner each time the pension is disbursed. In this case, the Treasury Officer should also satisfy himself by such enquiry as may be possible, that the pensioner has not been employed anywhere either permanently or temporarily.
- (d) That in the case of special pensions, no payment is made beyond the time specified or except under the conditions stated in the Pension Payment Order.
- (e) That the pensioner's half of the Pension Payment Order is produced invariably with the claim for payment.
- (f) That when a Pension Payment Order is renewed in consequence of the pensioner's half having been lost, no payment is made on the half alleged to have been lost by a strict observance of Rule 4. 101 *infra*.

4.99 In the case of female pensioners or others peculiarly liable to be imposed upon, enquiry should be made beforehand to whom they propose to give their receipts; and the names of their nominees should be registered. If any person, whose name has not so been registered,

appears to draw the pension, the Treasury Officer, if he has any suspicion, should refer to the pensioner before payment.

4.100 Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or if few in number, may support separate entries in the Cash Book and List of Payments, in a form similar to Form S.T.R. 36 but containing the necessary declarations) or on a single bill Form S.T.R. 37 for all on account of each class of pensions. On the latter plan, the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries. If payment is made to another person authorized to receive it, the name of the payee should be entered in the separate receipt. On all documents should be entered the number of entry in the bill.

- (1) A life-certificate must accompany every pension bill, which is not personally presented, except as in the case of pensioners not resident in Pakistan specified in rule 4.105 (b). When payment is made on a life certificate, it should be made only for months completed on or before the date of the certificate.
- (2) Whenever doubts exist in regard to a life-certificate submitted under rule 4.105 (b) by a pensioner residing out of Pakistan and drawing pension in Pakistan, the Treasury Officer is justified in asking the pensioner to furnish such evidence as will satisfy him that the signature to the certificate is authentic. In such cases it would be well to ascertain, if possible, why the pension is drawn in Pakistan.
- (3) Where the determination of pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate in Form S.T.R. 38.
- (4) A declaration in form S.T.R. 39 should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June.
- (5) A certificate of non-employment is printed in Urdu and English in Form S.T.R. 37 and should be signed by all pensioners except ex-Government Servants holding posts in NPS 1 & 2



and ex-Policemen. In the case of a pensioner drawing his pension through an agent, vide Punjab Financial Rule 5.5, the certificate modified accordingly may be signed by the agent, provided that the pensioner shall himself furnish, once a year, a certificate covering the period for which pension has been drawn on the basis of the agents' certificates. If a pensioner, who is required to sign the certificate, is re-employed either permanently or temporarily in a Government establishment, or in an establishment paid from a Local Fund, during the period for which pension is claimed, he should furnish the necessary particulars therein, and the Treasury Officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

- (6) In cases in which pensioners in receipt of pensions granted for political considerations do not appear in person to receive a payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to the Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.
- (7) For payment of pensions due to deceased pensioners, see Punjab Financial Rule 5.3.

4.101 Every payment is to be entered on the reverse of both portions of the order and attested by the signature of the Treasury Officer; in case of pensions paid at Sub-Treasury, where will be found only a copy of the order in English or Urdu with the District Officer's order thereon, the Sub-Treasury Officer will make the entry on the counter-part and on his copy. While the Treasury Officer at the headquarters Treasury will, from the receipt, make the necessary note on his original of the order, simultaneously an entry of the payment should be made in the subsidiary register of pension and should be signed by the Treasury Officer.

4.102 The payment of pensions not exceeding Rs.200/- a month may be made by postal money order at the option of the pensioner. The money-order fee on pensions upto Rs.30/- a month would be met by Government by debiting the amount to the contingencies of the Treasury concerned. When this mode of payment is adopted, the following rules shall be observed: -

- 1) The procedure prescribed below may be applied, *mutatis mutandis*, to pensions the payment of which at a Sub-Treasury has been authorized under rule 4.176 *infra*.
- 2) A pensioner, who elects to have his pension paid by money order, should present in person to the Treasury Officer a declaration to that effect with his copy of the Pension Payment Order. The Treasury Officer should then identify the pensioner as laid down in rule 4.96 above. After this has been done, he should paste the declaration and both halves of the Pension Payment Order in a separate file headed "Pensions Payable by Money Order". On a date not later than the 10<sup>th</sup> of each month, a Treasury Office clerk, deputed for the purpose, should make out a money order form for each person recorded in the file referred to above, less money-order commission in the case of pensions above Rs. 30/- a month and make corresponding payment entries in the table at the back of Pension Payment Orders. The Treasury Officer should sign the money-order form and initial the entries on the back of the Pension Payment Orders after carefully comparing the three documents.

**NOTE: -**

If a pensioner applies for his pension to be remitted to him quarterly instead of monthly, his request shall be granted by the Treasury Officer and his pension shall be remitted to him on a date not later than the 10<sup>th</sup> of January, April, July and October each year. For this purpose, the Treasury Officer should maintain separate files of Pension Payment Order on which payment is to be made quarterly, headed "Pension Payable Quarterly by Money Order".

- (3) (a) In order to minimize the risk of fraud, the Treasury Officer should compare the signature on the money-order receipt every month with the pensioner's signatures on the Pension Payment Order. The Treasury Officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so, he should endorse on the schedules of payments for the months of January and July each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

(b) In the case of female pensioners whose pensions are terminable on the occurrence of such events as marriage, re-marriage etc., the Treasury Officer should obtain:-

(a) A certificate in Form STR.38 which should be submitted by the 10<sup>th</sup> of the month following that for which pension is due; and

(b) A half-yearly declaration of non-marriage in Form STR.39 in addition to the certificate, referred to in (a) above, when they claim pensions for the months of December and June each year.

These certificates should be attested by two well-known persons.

**NOTE 1: -** When a female pensioner files a declaration electing to receive pension by money-order, the Treasury Officer will supply blank form of both certificates sufficient for a year and instruct the pensioner clearly as to the submission of the forms in question. The Treasury Officer should supply the pensioner in December every year with forms enough for the ensuing year.

**NOTE 2: -** The Treasury Officer should warn the pensioner that her pension will not be remitted until the necessary certificates are received. In case where necessary certificates have not been received, the Treasury Officer will take steps to obtain them before remitting the pension.

- (4) Some village official or other suitable subordinate agency, such as the Police, should be made responsible for reporting promptly to the Treasury Officer the death of any pensioner whose pension is paid by money order.
- (5) It will not be necessary to prepare separate pension bills for such payments. The payments should be shown in a separate schedule, which will serve as voucher. A certificate in the following form, in the handwriting of the Treasury Officer, should be endorsed on the schedule: -

“Certified that I have satisfied myself that all payments noted in the schedule have actually been remitted by money-order”

**NOTE: -** In the schedules for January and July each year, an additional certificate in the following form should be added: -

“Certified (1) that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity under Government or under a Local Fund during the past six months, and (2) that I have obtained from each female pensioner, whose pension is terminable on

her marriage, a declaration on Form, S.T.R. 39, that she is not married and that she has not been married during the past half year”.

- (6) The amount to be remitted should not be paid to the Post Office in cash but by transfer to the credit of the Post Office. The money-order forms should be sent to the Post Office with a certificate by the Treasury Officer that the amounts of the money order and fees thereon have been credited to the Post Office in the Treasury Accounts by transfer.
- (7) The Treasury Officer will watch for the money-order receipts for all remittances shown in the special file and will also compare the signatures in these receipts with the specimen signatures on the Disburser's halves of the Pension Payment Orders.
- (8) In the next month's schedule, the Treasury Officer will furnish the following certificate: -

“Certified (1) that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons; and (2) that I have obtained all money-order receipts in support of these payments and filed them in my office”

- (9) On a money order being returned, the net amount of the money order (minus the postal commission) should be debited to the Post Office and should be shown as a distinct item in the Cash Book and in the monthly Cash Account. A note of the amount returned should also be made against the Pension Payment Order concerned. When the amount, less money-order commission, is repaid to the pensioner, a note to that effect should be made against the former remarks.

4.103 (a) Where owing to old age or infirmity or in consequence of some physical disability it is not possible for a pensioner to present in person to the Treasury Officer a declaration electing to have his pension paid by money-order, the Treasury Officer may accept instead a written declaration signed by the pensioner, which is duly verified by an officer, a Magistrate or a Justice of the Peace. The officer verifying the declaration shall specify the circumstances in which he holds that it is not possible for the pensioner to present the declaration in person to the Treasury Officer.

(b) Should the pensioner be physically incapable of signing the declaration, the Treasury Officer may authorize payment to the pensioner on

production of a certificate from the District Health Officer or Medical Superintendent of the District or other registered medical practitioner to the effect that the pensioner is alive but is unable to sign the required declaration. In such a case, the pension may be paid to the heir, not being a minor, who would receive payment of the arrears of pension in the event of the pensioner's death, provided it is certified by the Collector that the person claiming to be the heir is in fact the heir and continues to be the heir throughout the period for which he draws the pension.

### **IDENTIFICATION OF PENSIONERS**

4.104 As a rule, a pensioner must take payment is person after identification by comparison with the Pension Payment Order. A pensioner specially exempted by the Commissioner from personal appearance, a female pensioner not accustomed to appear in public or a male pensioner who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension upon the production of a life certificate signed by a responsible officer of Government or by some other well-known, trust worthy-person.

**NOTE: -** If a pensioner, paid on Pension Payment Order in From 28 of Civil Service Regulations, is not known to the Treasury Officer, he may be required to produce a life certificate or other evidence of identity.

4.105 (a) A pensioner of any description, who produces a life certificate, signed by a person exercising the powers of a Magistrate under the Code of Criminal Procedures. 1898, or by any pensioner Government servant who, before retirement, exercised the powers of Magistrate or by a member of the National or Provincial Assembly or by a Chairman of a Local Body of that area is also exempted from personal appearance.

(b) A pensioner not resident in Pakistan may draw his pension in Pakistan through a duly authorized agent, who must produce a certificate by a Magistrate, a Notary or Banker, on each occasion, that the pensioner was alive on the date up to which his pension is claimed, unless the agent has executed a bond to refund over-payments and produce such a certificate as aforesaid at least once a year.

(c) A pensioner of any description resident in Pakistan is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund over-payments and produce at least once year a life certificate signed by a person authorized under clause (a) to sign such certificates.

(d) The pension of a person drawing his pension through an authorized agent, who has executed a bond to refund over-payments, shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the disbursing officer shall be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payments.

4.106 (a) In all cases referred in rule 4.104 and 4.105, except in the case of pensioners resident in Pakistan drawing pension through a duly authorized agent, Treasury Officer must take precautions to prevent imposition and must at least once a year, require proof, independent of that furnished by the life certificate, of the continued existence of the pensioner.

(b) For this purpose, he should, save in a cases of exemption from personal appearance granted by the Commissioner, require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged he should require proof thereof in addition to the proof submitted of the pensioner's existence.

(c) When a male pensioner is specially exempted by Commissioner from personal appearance, the fact should be noted on his Pension Payment Order by the Treasury Officer.

(d) In all cases of non-appearance of a male pensioner, note will be made on Pension Payment Order of the Form in which proof was given, within each year, of the pensioner's continued existence e.g. "Pensioner visited the \_\_\_\_\_ on \_\_\_\_\_" and the initials of the Treasury Officer should be put against the note.

**NOTE 1: -** The Treasury Officer is personally responsible for any payment wrongly made. In case need not doubt, he should consult the Accountant-General.

**NOTE 2: -** A pensioner of rank may be privately identified by the Treasury Officer and need not be required to appear at a public office.

**NOTE 3: -** If the Treasury Officer entertains any doubt as to the identity of a police pensioner, he may require the local Inspector of Police to identify him. The Inspector would then he responsible for the correct identification of the pensioner.

4.107 (1) On the first appearance of a pensioner on or after July 1<sup>st</sup> of each year, the disbursing officer should, except in the case of pensioners mentioned in clause (2) below, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner should

then be identified from the particulars given in the disbursing officer's half of the Pension Payment Order. Identification should also be made by an examination of the impressions given on the bill with those pasted on the Pension Payment Order if the pensioner cannot be identified by other means with absolute certainty.

(2) Except Prices of the States acceded to Pakistan, persons who retired as officers, persons who hold Government titles and persons who have been specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification), all pensioners shall be liable to the operation of these rules.

(3) Pardahnashin ladies and illiterate pensioners must give a thumb-impression on their bills in the presence of the person who grants the life certificate or, in the case of illiterate pensioners, who personally attend the paying office before the disbursing officer. A female may be employed to assist in the identification.

(4) On the renewal of a Pension Payment Order, the original impression must be cut-off from the old, and attached to the new order.

### **GRATUITIES**

4.108 (a) Gratuities will be paid by Treasury Officers in a shingle sum and not be in installments on authority received from the Accountant-General to whom, under rule 10.13 of the Civil Services Rules (Pb), Volume II, the sanction is communicated by the sanctioning authority or by another Audit Officer. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the Treasury Officer should record the fact of payment having been made on the copy of the order so produced.

(b) Gratuities are payable only to and upon the receipt of the persons legally entitled to receive them and not to or upon the receipt of the head of the office or department in which the gratuitants formerly served.

### **PAYMENTS AT SUB-TREASURY**

4.109 Treasury Officers may authorize a pension to be disbursed at a Sub-Treasury even in cases in which this is not specifically desired in the Pension Payment Order. In all such cases, the Sub-Treasury Officer will be furnished by the District Treasury Officer with an authenticated copy of the Disburser's half of the Pension Payment Order, with the Collector's order for payment at Sub-Treasury endorsed thereon.

In issuing these copies of Pension Payment Orders, the District Treasury will reproduce the full order of the Accountant General, and thereon make the endorsement. "Made payable at----- Sub-Treasury with effect from-----," a similar endorsement being recorded over the Treasury Officer's signature on the Disburser's half of the Pension Payment Order so that payment may not be made at District Treasury as well.

4.110 If a pensioner who receives his pension at Sub-Treasury loses his half of the Pension Payment Orders, the Sub-Treasury officer's half should be returned to the District Treasury Officer for the issue of a new order. The Sub-Treasury Officer should see that no payment is thereafter made on the half alleged to be lost.

A note of the loss should be made in the remarks column of the proper Index.

### **(viii) LOANS AND ADVANCES**

#### **(i) LOANS TO MUNICIPALITIES ETC.**

4.111 The vouchers, on which a loan or an advance is drawn, must quote the authority sanctioning such loan or advance, but no part of such loan or advance can be disbursed from the Treasury except under the orders of the Accountant General.

4.112 In repaying a loan or advance, the memorandum presented at the Treasury must state the original date and amount of the loan or advance or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

4.113 The following special procedure is prescribed for the drawing of revenue advances which include takavi advances, advances under the Land Improvement Acts and any other advances which Revenue Officers are allowed or directed to make in connection with Land Revenue, Agriculture or famine, under any Act of the Legislature, or under any order of Government. Revenue advances will be issued from the Treasury upon orders signed or countersigned by the Collector of the district or other duly authorized officer.

**NOTE: -** Takavi advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or in lump sums on abstract bills to Government



servants disbursing takavi. In the former case, the charge should be supported by the actual payee receipts or where these are required for the Revenue Officer by a certificate from the Collector or other duly authorized officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the Revenue Office.

In the later case the following safeguards should be adopted: -

(1) No Government servant disbursing takavi should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government Treasury. In no case should the submission of the detailed bill be delayed beyond the end of the months following that in which the advance was drawn from the Treasury.

The disbursing Government servants should take the receipts of the payees on the spot as soon as the advances have been made, and certify, at the foot of the detailed bill, that the advances were duly sanctioned by them and paid in their presence.

Payee's receipts need not be sent with the detailed bill and their names need not be shown in it.

(2) Collectors should prescribe a money-limit for the amount which can be drawn on abstract bills by each Government servant with due regard to the circumstances of each case.

## **(ii) LOANS AND ADVANCE TO GOVERNMENT SERVANTS**

### **FORMS OF DRAWING AND REPAYING**

4.114 The vouchers on which these advances are drawn should quote the authority sanctioning them and payment will be made by the Treasury on the authority of such sanction, except in regard to house building advances and advances for purchase of conveyances, which can be disbursed only on the authority of the Accountant General.

4.115 A personal advance to a public servant may be repaid either in cash or by deduction from his pay or traveling allowance bills, as the case may be.

In repaying an advance, the memorandum presented at the Treasury or the pay bill, as the case may be, must state the original date and amount of the advance or otherwise give sufficient particulars for its identification. Remittance of the amount of the particular Treasury where the advance was made is not necessary.

## **(ix) TELEGRAPHIC TRANSFERS, BANK DRAFTS AND GOVERNMENT DRAFTS**

### **CHECK ON PAYMENT**

4.116 The advices received from the issuing officers should be opened in the presence of the Treasury Officer, and each dated and initialed by him after he has satisfied himself of its genuineness by examining the signature of the drawer and if necessary the post mark. They should then be sorted and arranged according to the offices from which they are received and pasted chronologically in guard files in such a way that advices received from each office may be kept together. These files should be kept under lock and key.

**NOTE: -** It may be as well to remind Treasury Officers of the security (against the fraud of altering, after signature, the amount shown in the advice), which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of entry, whether of names or figures, in an advice requires the drawer's full signature so that it is scarcely possible that any fraud could be attempted by altering the advice before he has signed it since at the time of signing he would notice any uncertified correction.

4.117 The advices, arranged in the manner prescribed in the preceding rule, will facilitate the examination and identification of drafts presented for payment. The entries made in the advice should be a sufficient obstacle to the encashment of drafts forged or fraudulently altered; and their sequence effectually bars the use a second time of a particular number, and suggests suspicion even of the advice where a high number follows a low one.

#### **PAYMENT OF TELEGRAPHIC TRANSFERS**

4.117 In paying a telegraphic transfer, the following instructions should be followed by a Treasury Officer: -

- (a) The person claiming payment should be required to produce his telegraphic advice from the place where the transfer has been issued.
- (b) If the person to whom the transfer is payable is not known to the Treasury Officer, the Treasury Officer should require identification by a well known and responsible person who should certify that the payee is known to him.
- (c) The payment of the transfer should be reported at once by a letter to the issuing officer.
- (d) If the Treasury Officer has any reason to doubt whether the person claiming payment is entitled to it, he should telegraph the issuing officer for confirmation.
- (e) If the post copy of the telegram authorizing payment is not received within three days of the date on which it should arrive, the Treasury

Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

### **EXAMINATION OF DRAFTS PRESENTED**

4.119 (a) On presentation of a draft for payment, the Treasury Officer should compare it with the advice received from the issuing office and should satisfy himself carefully that it is in order and that it is receipted on the back by a person able to give a legal acquittance.

(b) The Government drafts are payable only as follows: -

(i) to the payee on identification;

(ii) to the payee's banker who should certify that the amount has been placed to the payee's credit; or

(iii) to a person holding a letter of authority from the payee, whose signature must be known to the paying office, and, if the latter directs the paying office to pay the money to a certain named person, that person must be identified to the paying office before payment can be made.

(c) It will, thus, be seen that the liability to the payee named in the draft can only be discharged by payment of the amount due thereunder to the said payee or his lawful agent or to a recognized bank, in whose favour it is endorsed for the purpose. In cases, therefore, where payment is not made on an endorsement in favour of a recognized bank, the genuineness of the payee's signature to the receipt on the back of a draft is not sufficient. If the payee himself is not in attendance, the Treasury Officer should assure himself that the presenter of the drafts is the agent or messenger of the payee duly authorized to receive payment. If the presenter is unknown to the Treasury officials, or if known, should there be reasonable grounds for questioning his being in lawful possession of the draft, the Treasury Officer should demand a writing from the payee, authorizing the presenter to receive payment on his (the payee's) behalf. Similarly in cases where payment is made on an endorsement to a recognized bank, the Treasury Officer should assure himself that the presenter of the draft is the authorized agent or messenger of the bank, which should certify that the amount has been placed at the payee's credit.

**NOTE 1: -** Drafts are not payable at Sub-Treasuries, save as expressly provided by notes in the "List of Treasuries and Sub-Treasuries in Pakistan" appearing as Annexure "C" to Chapter XI of the Punjab Financial Rules, Volume I, or by the rules in that chapter. But if the money payable on a Government draft drawn on a Treasury is required at a Sub-Treasury, a

cash order may be issued to the payee for presentation at the Sub-Treasury. In such a case, the payee should receipt the draft as "Received payment by a cash order on.....Sub-Treasury and the Treasury Officer at the District Treasury should finally deal with the draft and should take the same precautions regarding the delivery of the cash order as are prescribed in the case of payment in cash. If the money payable on a Government draft drawn on the bank conducting the business of the Treasury at the district headquarters is required at a Sub-Treasury whose business is not conducted by the bank, the payee should endorse the draft in favour of the Treasury Officer who will then endorse it as: -

"Received payment by transfer credit to cash on the .....Sub-Treasury"

and issue a cash order in favour of the payee for payment at the Sub-Treasury.

**NOTE 2: -** No duplicate or triplicate, older than six months, should be paid without previous reference to the Currency Officer. Nor should any duplicate or triplicate of a draft endorsed for payment at a Sub-Treasury be either cashed or endorsed for payment at a Sub-Treasury until the officer at the Sub-Treasury has certified that the he has not paid the original and that he has recorded the issue of a duplicate.

Before making a payment of claims in respect of lapsed drafts (vide rule 11.21 of the Punjab Financial Rules), the applicant should be directed to obtain the sanction of the Currency Officer.

4.120 Before paying a draft, it should be seen that it has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it has not been tampered with and, of course, that it is not a cancelled or a lapsed draft or one of which a duplicate has been paid. Yet a draft may be paid: -

- (j) **Without advice**, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well-known and reliable holders, this security may be dispensed with. The Treasury Officer should in all such cases apply for the necessary advice without delay.
- (ii) **Even thought differing from the advice**, at the discretion and risk of the drawee, provided that there is not suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the draft. But great caution should be exercised before paying on a draft having an amount larger than named in the advice.

### **DOUBLE DRAFTS**

4.121 In case of erasure, alteration or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the Post Office or the Bank, as the case may require. Any material alteration of a draft without the consent of the parties, after it has been drawn, or endorsed

affecting the date, sum or time or place of payment, will invalidate it but the mere correction of a mistake as by inserting the words "or order" in the endorsement of a Bank draft will have no such effect. Government draft should not ordinarily bear any other endorsement than that of the payee (see rule 4.122 below) and Treasury Officers will be justified in declining to cash such drafts bearing any other endorsement whenever it may appear desirable to them to do so but payment should be made, if so desired, on endorsement of the Government drafts in favour of a recognized bank.

**NOTE: -** There is no objection to the bank paying on its own responsibility, and for the convenience of its customers, Government drafts bearing endorsement in addition to that of the payee. In all such cases, the bank must itself endorse the draft. The special endorsement of the payee is as full an acquittance to Government as a simple endorsement "Contents received", Consequently there is no doubt of the stipulation on the face of the drafts that it is Not Transferable.

### **FORM OF RECEIPT**

4.122 A Government draft is not transferable and is only payable to or on the receipt of the person named therein as payee, but payment will be made, if so desired, on the endorsement of such draft in favour of a recognized bank. A Bank draft is transferable; according to its form it is payable "to the order of A.B." and A.B. The original payee can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature "Pay to C.D." or "Pay to C.D. or order" in which case C.D. stands in the same position as A.B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called endorsement; an endorsement to "C.D or order" is a special endorsement; and the persons to whom successively a draft is transferred are endorsees; and the person in rightful possession of a draft at any time is the holder.

4.123 For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the draft and it is given by the legal holder. On no account may a draft be paid by installments; receipt for the full amount should be given on the reserve, and the full amount should be paid: -

- (a) If the legal holder be dead, payment should be made only to his legal representative; a draft for less than Rs. 100 may however, be paid without a certificate of administration.

- (b) If the receipt be signed by an agent or attorney, note of the existence and of the record in the Treasury of the power of attorney, should be made on the draft.
- (c) If more than one persons be named in a draft, all must join in order to give a valid endorsement or receipt.
- (d) A draft payable to A.B. cannot be cashed on the receipt of his partner C.D. without production of a formal power of attorney; a draft payable to A.B. and Co. can be paid on the receipt, as A.B. and Co., of any member of the firm.
- (e) Drafts payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorized generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.  
In the case of drafts payable to an incorporated body, payment may be made to a person holding authority to receive money payable to such body; but the Treasury Officer should first satisfy himself that the authority has been duly conferred.
- (f) If the amount of the draft be payable by transfer to some head of account, the head of account to which it is transferred and the item in which it is included in the Treasury accounts, should be noted in the advice and separate credit should be given in the cash book or register concerned. The voucher submitted with schedule (vide rule 11.36 of the Punjab Financial Rules) will contain a certificate to this effect over the signature of the Treasury Officer. If the draft be endorsed to the Collector or other public servant, he should endorse it "Credit to such a head of account" over his signature.

**NOTE: -** A public servant, when he sends a Government draft to a Treasury, not for cash payment but for credit of its amount in the Treasury account, must, before he signs the receipts, add to the words "Received payment" the further words "by transfer credit". Omission to do this facilitates fraudulent appropriation of the money.

#### **GOVERNMENT DRAFTS TO POLICEMEN**

4.124 The Government drafts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

#### **NOTE PAYMENT**

4.125 As each telegraphic transfer or draft is paid, it must be stamped "paid", the date of payment being at the same time noted in the column provided for the purpose in the advice. The entry should then be initialed by the Treasury Officer in the column provided therein. See also rule 11.37 of the Punjab Financial Rules.

## **CANCELLATION AND REFUND**

### **(a) PROCEDURE AT THE ISSUING TREASURY**

4.126 All parts being surrendered and the draft cancelled as prescribed in rule 11.19 of the Punjab Financial Rules, its amount may be refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service Government draft and of the payee in the case of a Bank draft or a private Government draft. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation with explanation of the reasons for his request and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Currency Officer. No exchange, which has been levied, can be refunded but if, under very peculiar circumstances, it is thought advisable to cancel a Bank draft on which discount has been allowed the amount of discount should be deducted and no more refunded than the net amount received on the draft.

### **(b) PROCEDURE AT THE TREASURY DRAWN UPON**

4.127 On receipt of advice of cancellation of any draft or on its lapse, the fact should be noted in the column "date of payment" of the relevant advice. Similarly notes of references touching irregularities, issue of certificates of non-payment, advices of seconds and thirds and of any other points of importance should be made on the advice.

## **(x) DEPOSITS**

### **REVENUE DEPOSITS**

4.128 (a) A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit; this order the Treasury Officer will compare with the entry in the register of receipts and if the balance be sufficient, he will take the payee's receipt make payment and record it at once under his initials, both in the register of repayments, Form T.A. 21, from which the daily total is carried to the Cash Book, and in that of receipts, Form TA 20, noting in both also the date and amount of the repayment. See Article 66 of Account Code Volume II and note there under. If there be not a

sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to person presenting it.

(b) Earnest money deposits will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the department officer in whose favour the deposit was made. It must be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the deposit, instead of being refunded, be carried to the credit of Government, he will return the receipt with this direction whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

**EXEPTION** In the case of Forest Department, refund of earnest money remittance, where necessary, shall be made by cheque by the Drawing and Disbursing Officer concerned or credited to head X- Forest through an adjusting entry in the accounts, as the case may be.

**FROM OF VOUCHER**

4.129 (i) Form S.T.R. 41 shall be used for repayment order and voucher for deposits repaid. It may be filled in Urdu or English. The order should be signed by the presiding officer of Court or authority which ordered for the deposit into Government Treasury after giving correct deposit number of vouchers.

(ii) Each book of the Form S.T.R. 41 shall consist of 100 forms. All books shall be machine-numbered by the Government Printing Press.

(iii) The books will be stocked in District Treasuries in Double Lock and shall be issued to courts or other authorities on their written request in accordance with the procedure prescribed for the issue of Cheque Books.

(iv) The book, on receipt from the Treasury, shall be kept in personal custody of the officer competent to use the books.

(v) A deposit repayment voucher will not be entertained in a Treasury except on the forms of the book issued by the same Treasury.

(vi) Where a repayment voucher book has been requisitioned from District Treasury for use at Sub-Treasury within the same District, the Treasury Officer will intimate to the Sub-Treasury Officer about the issue of the book along with its number.

(vii) A deposit repayment voucher must in no case be prepared at the Treasury or Sub-Treasury. As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words "Passed for payment", thus "Passed for payment to .....".



(vii) Deposit repayment order will remain in force for a period of one month after which no repayment will be made on its authority unless it has been revalidated.

### **LAPSED DEPOSITS**

4.130 Deposits which have lapsed and so have been credited to Government cannot be repaid without the sanction of the Accountant-General.

The application for sanction will be made in Form S.T.R. 42. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant-General with the List of Payments in which it is charged.

### **CIVIL AND CRIMINAL COURTS DEPOSITS**

4.131 There are two methods by which the civil and criminal court deposits may be repaid:-

- (i) In the first of these, when each deposit is separately paid into the Treasury repayments are made upon vouchers in form S.T.R. 41 passed by the presiding officer and setting forth the particulars necessary for the entries in the Treasury registers.
- (j) According to the other method when the civil courts and magistrates merely bank with the Treasury remitting, without detail, their gross deposit receipts for credit in a personal ledger account, repayments are made by cheques on the Treasury which are taken to debit of the same personal account.

**NOTE: -** The second method is following only in the case of the Small Cause Court.

### **PERSONAL DEPOSITS**

4.132 Withdrawals are made only on cheques signed by the responsible administrator, which are current for three months after the month of issue.

The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator and that the withdrawals never exceed the balance in hand.

### **LAND REVENUE COLLECTED AT SUB-TREASURIES PAYABLE TO NON-RESIDENT JAGIRDARS**

- 4.133. Deleted.
- 4.134. Deleted.
- 4.135. Deleted.
- 4.136. Deleted.

**DEPOSITS OF FEES**

4.137 In cases where recoveries from the private bodies are divisible between the Government and the Government servant concerned, the amounts due to the Government servant concerned must be drawn on regular bills in the following manner:-

The Officer himself or the head of office on behalf of officials must claim the amount due to him on a bill specifying therein the authority sanctioning the payment of fees and forward the bill to the Accountant-General through the Treasury Officer concerned who will furnish necessary details of the credit in the Treasury Accounts. The Accountant-General will, after verifying the credits, authorize the payment and return the bill to the Treasury Officer who will pay it by debit to the deposit head.

**PAYMENTS AT SUB-TREASURIES**

4.138 When the officer-in-charge of a Sub-Treasury has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the District Treasury.

4.139 Deposits repayable at a Sub-Treasury should not be made payable at the District Treasury except in very rare cases to avoid inconvenience to depositors. If, in any case, it is considered desirable to make payment in this manner, the District Treasury should first inform the Sub-Treasury Officer concerned that payment is being made at District and obtain an assurance that payment has not been made at the Sub-Treasury. After the payment has been made, the Sub-Treasury Officer should be directed to mark the original entries in the receipt register as paid.

**REPAYMENT OF DEPOSITS**

4.140 For the repayment of deposits, see rule 4.58 under the section "Refund of Revenue".

**(xi) LOCAL FUNDS****GENERAL**

4.14 The account of a Local Fund at the Treasury is ordinarily a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure. The Treasury Officer need only to see that the voucher for payment is in proper form and signed by the proper officer and that the amount does not exceed the amount at credit of the banking account.

**NOTE: -** If the charges of any Local Fund are, under any special orders, drawn from the Treasury on detailed bills in which case the gross amount will be charged by the Treasury Officer in the accounts, the deduction on account of Income Tax, fund subscriptions etc., being credited by transfer in distinct entries.

4.141 Payment in excess of the balance at credit of the Fund cannot, under any circumstances whatever, be made except upon the special authority of Government previously obtained.

**MUNICIPALITIES, NOTIFIED AREAS AND SMALL TOWN COMMITTEE**

4.143 Money can be withdrawn from the Treasury on account of a Municipal Fund only upon cheques signed by an authority or authorities who, under the account rules of the local body as amended from time to time, is or are competent to sign cheques on their behalf and, in the case of notified areas and small town committees, by both the Secretary and the President or, in the latter's absence, the Vice President.

4.144 Payments from a Fund can be made only at the Treasury or where the running account of the Fund is kept.

**DISTRICT FUNDS**

4.145 All disbursements from District Funds should be made by Treasury Officers only upon cheques signed by the Chairman or Vice-Chairman of the Zila Council. As the accounts of Zila Council are kept at the District Treasury, payments on cheques will not be made at a Sub-Treasury unless the cheques have been made payable there by the District Treasury.

**(xii) SERVICE AND OTHER FUNDS**

4.146 Advances from any fund may be drawn from the Treasury in accordance with the rules of the fund. With this exception, no payment on account of any fund, whether as a refund of a subscription overpaid or as repayment of the whole or a part of the amount accumulated at the credit of subscriber, can be made without the express authority of the Accountant-General.

**NOTES**

1. Payment, when authorized, will be made only on the personal receipt of the depositor or, when he is absent from Pakistan, on that of his duly authorized agent. In the event of his death, payment should be made only to his legal representative.

2. Payment of the bills for withdrawals from the General Provident Fund to officials should be made on the receipt of the head of the office who should, in all cases including the case of deposit of deceased subscribers, draw and disburse the amount in the same way as pay

and should hold the payee's acquittance in his own office instead of forwarding it to the Accounts Office.

3. Disbursing Officers are authorized to make payments on account of advances on the authority and responsibility of the officer sanctioning the advance without pre-audit by the Accounts Officer.

### **III PROCEDURE AT TREASURIES IN PAYING OUT MONEY**

4.147 The bill or other voucher presented as a claim for money will be received and examined by the Accountant and, if it is deficient in any of the following respects, it should not be cashed but should be returned to the drawing officer for completion. Failure to do this is noted as an irregularity of the Treasury for inclusion in the annual review on the working of Treasuries.

- (a) Prescribed form;
- (b) Signatures, countersignatures and transliteration of vernacular signature;
- (c) Quotations of sanction or authority, where necessary;
- (d) Affixing of receipts stamps where necessary;
- (e) Arithmetical correctness of totals and calculations of broken periods;
- (f) Attestation of alterations;
- (g) Last pay certificates and absentee statements for all officials on leave or deputations, attached;
- (h) Printed instructions on reverse of traveling allowance bill forms strictly complied with.

It should then be laid before the Treasury Officer who if the claim be admissible, the authority good, the signature true and in order and the receipt as legal acquittance, will sign the order for payment at foot of the voucher taking care to adopt the precautions prescribed in Rule 4.7 (c) above. Care should be taken that all bills and vouchers are passed for payment or returned with objection as expeditiously as possible.

### **NOTES**

1. The Treasury Officer is required to examine the accuracy of arithmetical computation in a bill.

2. A list of the objections, which are ordinarily taken in auditing the payments made at District Treasuries, is printed in form S.T.R. 43 and should be referred to when making payments. When any of the objections are applicable, the bill or other document should be returned to the claimant with a copy of this form for removal of the objection.

3. When a bill is presented for payment by a person who is not the actual payee or is not known to be the servant or agent of the payee, he should be required to produce a letter

authorizing him to take payment. In all cases where a bill or a cheque is presented at a counter of a Treasury for encashment through a messenger of Government Offices, Local Bodies, Bank etc., the messenger should hold an identity certificate bearing his attested photograph with the seal of the head of office, in addition to a letter of authority from the Drawing Officer authorizing him to receive the payment.

4. When any bill presented at a Treasury cannot be paid on the date of presentation, a memorandum to that effect should be issued to the persons presenting the bill. This memorandum should not, whoever, be issued for pay bills, which are required to be presented before the last working day of a month unless the payment on any such bill cannot be made on the first working day of the following month. This procedure is intended to guard against misappropriations by peons or messengers presenting the bills for encashment.

5. Treasury Officers, when passing (1) cheques of all descriptions; (2) State Bank Government drafts; and (3) State Bank drafts for payment entirely in cash, are only required to write the word "Pay" instead of repeating, in the order of payment, the amount of the cheques or drafts in figures and words. When, however, payment is to be made partly in cash and partly by transfer, the amounts payable in cash and by transfer respectively, should be separately stated at full length.

6. In the case of cash orders issued from District Treasuries, the amounts need not be repeated in the Sub-Treasury Officer's payment orders which may be in the following form: -

"Pay"

Signature

With date.

Sub-Treasury Officer

(Name of Sub-Treasury)

7. The ordinary rules regarding the signatures and date of orders of payment will remain in force. The procedure authorized in notes (5) and (6) above does not relieve Treasury Officer of the obligation to exercise the greatest care in seeing that all vouchers are complete and in order before passing them for payment and is entirely confined to documents above specified. The payment order on other forms of vouchers must remain as at present.

8. All cheques, bills and vouchers preferable at a Government Treasury for payment, being non-negotiable instruments, can be endorsed only once in favour of the specific person to whom the money is to be paid. If this endorsement is made on a contingent bill in favour of a private individual / firm of supplies, the bill can be re-endorsed in favour of his / its banker to enable the latter to collect and credit the amount into his / its banking account.

4.148 A register should be kept in each Treasury showing the names of all officers drawing their pay from that Treasury and as each pay slip is received from the Accountant General, the amount of pay and allowances which it sanctions should be entered against the name of the Government servant concerned. As each pay bill is presented for payment, reference to this register should be made to see that the sanctioned rate is not exceeded.

**NOTE 1: -** The Treasury Office, before making payment of bills of Government servants on account of pay, must see that General Provident Fund deductions have been made.

**NOTE 2: -** The bills for pay and allowances or leave salary of an officer who is about to retire or proceed on leave out of Pakistan shall be separately submitted to the Accountant-General for special audit on the date of payment or as soon afterwards as the intention of the Government servant to retire or to proceed on leave becomes known to the Treasury Officer.

4.149 The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

**NOTE: -** Pay bills of Government servants and other receipts bearing adhesive stamps, when presented for payment at a Treasury or Sub-Treasury, should be rejected unless the stamp has been duly cancelled in the manner prescribed in section 12 of the Stamp Act. If any person refuses to cancel the stamp, the documents should be impounded for action by the Collector under section 63 of the Act, not otherwise.

4.150 (a) The Audit Officer will supply all Treasury Officers within his audit area with a copy of the specimen signatures of all officers serving under him who are authorized to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at Treasuries. Before a Treasury Officer pays a bill on the authority of an order purporting to have been issued from the Audit Office, he should verify the signature on the order by comparison with the specimen signature of the signing officer.

(b) Every Government officer, who is authorized to draw cheques or sign or countersign bills payable at a Treasury, shall send a specimen of his signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the Treasury. When such an officer makes over charge of his office to another; he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned.

Specimen signatures, when forwarded on a sheet of paper other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter.

The procedure prescribed in this rule shall be observed *mutatis mutandis* by all Government officers who are authorized to draw upon the Bank or any other office of disbursement.

4.151 After the bill / cheque / voucher has been completely checked, entered in the accounts and payment order signed by the Treasury Officer, it may be delivered to the payee himself after proper identification or to his

authorized messenger holding identity card bearing his attested photograph with the seal of the office concerned.

**NOTE 1: -** When a payment is made by transfer i.e. by transfer credit to some Receipts Head, the voucher should be accompanied with duplicate receipt challans duly filled in by the Drawing Officer. The voucher should be stamped as "Paid by transfer to the credit of \_\_\_\_\_. (Revenue Head concerned)". Both the challans should be stamped as "Received by transfer debit to \_\_\_\_\_ (Services head concerned). One copy of the receipted challan marked as "Original" will be delivered to the office concerned. It should be ensured that debit and credit entries have been made in the accounts before the receipted chalan is delivered to the office concerned.

**NOTE 2: -** Cheque received is payment of value of Service Stamps by debit to "Personal Deposits" should be dealt with strictly in accordance with the procedure laid in sub-rule (1) above.

**NOTE 3: -** Receipt stamps affixed to bills and vouchers should be punched through without destroying the signature after the bills have been paid at the Treasury or Sub-Treasury.

4.152 The Government may, by general or special order, permit a Treasury Officer to remit, by money order at the cost of Government, to the drawing officer concerned the amount of any bills drawn at a Treasury.

**NOTE 1: -** In the case of Government High Schools and other Government education institutions situated at places which are not the headquarters of Treasuries, Treasury Officers have been authorized to remit, by money order to the Headmaster concerned, the amounts of bills for pay, contingencies, traveling allowance or scholarships, that may be presented for payment at such Treasuries. The money order commission in such cases should be charged to Treasury contingencies.

**NOTE 2: -** In case of the outlying Police Stations mentioned below, the Government has prescribed the following procedure for the remittance by postal money order of pay, allowances (including traveling allowance), contingencies and other dues of the staff at such Police Stations: -

- (a) Money order forms, duly completed, should be attached to the bills relating to pay, traveling allowances or contingencies etc., which are to be remitted by money order.
- (b) When the bills are presented at the Treasury, the Treasury Officer should return the money order forms to the Superintendent of Police with a certificate specifying the amounts which have been credited to the Post Office by per contra book transfer to enable the money orders to be accepted at the Post Office.
- (c) An officer, to be deputed by the Superintendent of Police, should then present the money orders at the Post Office together with the above-mentioned certificates.
- (d) Money order commission should be debited to head "Miscellaneous-Contingencies" in accordance with Police Rule 10.46 (v), except in the case of men on leave who should be required to pay the money order commission.

DISTRICT	NAME OF POLICE STATION
Jhang	Atharan Hazari, Bhowana, Barana
Multan	Makhdum Rashid, Jalalpore, Luddan Sahuka.

Muzaffargrah	Rohillanwali, Kinjhar, Rangpore, Chaubara, Kanwah.
Gujarat	Dinga, Mandi Baha-ud-Din, Miana Gondal, Malikwal.
Sargodha	Midh Ranjha, Miani Nurpur, Naushehra.
Rawalpindi	Kotli.
Campbellpur	Chauntra, Mukhad, Lawa, Hasanabdal, Hazro.
Chakwal	Pind Sultani, Tamman.
Mianwali	Chakrala, Mankera
Dera Ghazi Khan	Kala, Choti, Vehoa, Harrand, Rojhan Shahwali.
Lahore	Serai Mughal.
Sialkot	Qila Sobha Singh, Zafar Wal, Sambrial.
Gujranwala	Wandho, Nowshera Virkan, Vanike, Jalalpur Bhattian, Pindi Bhattian, Sukeheke, Alipur Chattha, Ahmadnagar.
Sahiwal	Shahkot, Ghaziabad.
Faisalabad	Kamalia, Muridwala.

4.153 (a) When a cheque is presented, care should be taken to ascertain, by examination of its printed number, that it really was taken from the book notified as in use by the Government servant who is said to have signed it. The instructions given in Rules 4.13 to 4.16 above should be specially borne in mind.

(b) Cheques, crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act, should be honored when presented at the Treasury.

**NOTES: -**

- (1) If the payee is unknown to the Treasury, the Treasury Officer should make any enquiries he thinks necessary and should specially consider the date, serial number and amount of the cheque as well as handwriting and, if suspicion arises, he may defer payment until he has referred to the drawer.
- (2) Pass Books, sent to the Treasury to be written up, should ordinarily be returned to the drawing officer the same day.
- (3) In the case of cheques lost before payment, in respect of which a certificate of non-payment has been furnished by the Treasury Officer to the drawing officer under Rule 2.18 of the Punjab Financial Rules, Volume I, care should be taken to note the stoppage of payment of the cheque. For that purpose, a board showing the particulars of stopped cheques should be hung up before the clerk concerned. If the original cheque is presented afterwards, the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped".

(c) The Treasury Officer should carefully record the progressive total of payments made through cheques against letters of credit which show the maximum amount which the Treasury Officer has authority to pay or the officer



credited has authority to ask for. Any further payment made is at Treasury Officer's risk.

Letters of credit lapse at the close of the financial year in which they are issued. When a letter of credit so lapses, a cheque drawn before but paid after the end of the year will be taken against the letter of credit of the year in which it was drawn. If this causes overdrawal of the credit, the excess will be treated as an overdrawal and the attention of the authorities concerned should be drawn to the irregularity.

4.154. Deleted.

4.55 The producer in regard to the payment of money from the District Treasuries is generally applicable to Sub-Treasuries also.

#### IV

### **PROCEDURE AT TREASURIES OF WHICH THE BUSINESS IS ONDUCTED BY THE BANK**

#### **CIVIL CHARGES**

4.156 Before making payment of bills of pay and allowances of officers / officials, contingent expenses, scholarships, grant-in-aid, cheques, bills of refunds of Revenues, Deposits etc., the following instructions should be followed: -

- (a) that the claim is permissible under rules and has been authorized by the Audit Department where specifically provided in the rules;
- (b) that the claim has been preferred by an authorized officer / person in accordance with the Financial / Treasury Rules / instructions issued by the Provincial Government / Pakistan Audit and Accounts Department;
- (c) the Pay Order indicating the amount both in words and figures should be affixed on the bills / cheques etc and cutting, over-writing avoided. The payment made should be recorded in the relevant register;
- (d) after signature on the Pay Order, the Treasury Officer shall affix special seal of the Treasury, which should always remain in his personal custody;
- (e) a drawing schedule incorporating the details of the bills, cheques passed for payment shall be prepared daily and sent to the State Bank of Pakistan / National Bank of Pakistan in a sealed cover so as to enable them to verify the genuineness of the bills / cheques presented to them for payment;

**NOTE: -** In the case of pension payment vouchers upto Rs. 1000, no advice to the Bank would be required.

(f) the bill / voucher / cheque shall be delivered to the drawing officer / payee or authorized representative for presentation at Bank for payment after proper identification. The Bank shall be responsible for strict adherence to this order and for obtaining upon the bill proper discharge from the payee. The discharge must be in addition to the signature at foot of the bills.

**NOTE 1: -** When payment is desired wholly or partly in State Bank Government drafts or Bank Drafts, a formal application by the Drawing Officer should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill. If the Treasury Officer is satisfied that the grant of the State Bank drafts or Bank drafts is permissible, he will specify clearly in the Pay Order the manner in which payment should be made.

**NOTE 2: -** The procedure of payments laid down in this rule is applicable mutatis mutandis to the Sub-Treasuries the business of which is conducted by the Bank.

4.157 There is no objection to the drawer of a bill endorsing it for payment to a messenger and, when a bill is endorsed, the bank will be responsible for seeing that the endorsement is signed by the drawer of the bill and for taking the acknowledgment of the messenger in token of payment to him. A mere second signature of the Drawing Officer is not sufficient nor is the endorsement "received payment through so and so" in order. The Drawing Officer must, in such cases, specially endorse an order in the bill to pay to a specified person as "pay to so and so". In such a case, when the payment is made to the person specified in the endorsement, the signature of the Government servant is a good discharge and the Government is protected. The bank will also be protected if it pays the money to the person specified in the endorsement and takes his signature in token of payment.

When a Drawing Officer, say "A", is or is likely to be away from his headquarters on tour and does not know beforehand which particular peon or messenger will be sent to bank on the particular date to receive payment and endorses the bill to "B", the manager or other chief officer or cashier or nazir or other ministerial Government servant "B" cannot re-endorse the bill in favour of "C", a peon and cannot receive payment through him. If the bank pays to the peon "C" and obtains his receipt and the peon "C" misappropriates the money, the bank would be liable to make good to the Drawing Officer "A" the amount so misappropriated by the peon "C" for "A" had no hand in endorsing the bill to "C".

The endorsing of bills in this manner is not, therefore, in order. [See also rule 4.7 (b)].

1. Care should be taken that vouchers sent to the Treasury Officer are conspicuously marked by the Bank with the word "Paid". Inattention to this rule might lead to documents being paid twice in the event of their falling into unscrupulous hands.

2. At Lahore, civil charges are drawn on cheques issued by the Accountant-General in favour of the payee (vide Treasury Rule 6).

**NOTE: -** All vouchers and bills passed by Treasury Officers and the local Accounts Offices for payment at the Bank as well as Interest Payment Orders etc, being non-negotiable instruments, warrant special precaution on the part of the Bank in the matter of identification of payees. No endorsements being permissible, all such vouchers have normally to be presented by the payee personally at the Bank. To facilitate business, the Bank has undertaken, as a special case, to disburse payments of such claims when presented through messengers, who can be identified provided the Bank is previously in possession of specimen of payee's signatures as recorded thereon.

## **DEPARTMENTAL PAYMENTS**

### **(i) PUBLIC WORKS DEPARTMENT**

4.158

- (a) Officers of the Public Works Department draw funds either by bills or by cheques.
- (b) Bills will be cashed by the Bank only on payment orders endorsed thereon by the Treasury Officer.
- (c) Cheques are presented direct at the Bank. An officer in charge of a Division may, however, regulate the drawings of his Sub-Divisional Officers by letters of credit issued by him. See also rule 4.88.
- (d) Letters of credit issued by officers in charge of divisions may be acted on, without further authority, by the bank, observing the prescribed limitations. Cheques not covered by letters of credit will be cashed without any limitation if otherwise in order, in the same way as pre-audit cheques issued by the Accountant-General.

**NOTE: -** Where funds, under a letter of credit, are required only at headquarters, the original letter of credit may be passed on by the Treasury Officer to the Bank, but if funds are required both at the headquarters and at a Sub-Treasury, the Treasury Officer will retain the letter of credit and will advise the Bank of the amount to be drawn against it at headquarters.

**(ii) FOREST DEPARTMENT**

4.159 Officers of the Forest Department draw funds only by cheques, which are presented direct at the Bank. The provisions of rule 4.158 (c) and (d) and the note under it apply mutatis mutandis in the case of Forest Department also.

**REFUNDS**

4.160 Refunds of revenue fines etc. will be made by the Bank on bills bearing a payment order signed by the Treasury Officer.

**DISCOUNT ON SALE OF POSTAGE AND OTHER STAMPS**

4.161 Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account, the receipted chalan being the payer's authority for receipt of the stamps from the Treasury Officer.

**INTEREST ON PUBLIC DEBT**

4.162 Government Promissory Notes for debts, on which interest may be due, will be presented to the Treasury Officer who, having made the necessary examination and **consulting** record under the rules in the Government Securities Manual, will give the holder an order on the Bank in the form: -

“Pay to ... Rupees ... being interest for ... half year...at ... percent, due ... on Government Promissory Note No. ...of ... for rupees.”

**NOTE 1: -** The interest coupon, attached to a Bond, shall be presented to the Treasury Officer who, having made the necessary scrutiny and **consulting** record, shall issue necessary orders on the Bank to make the payment.

**NOTE 2: -** Interest on Stock Certificates will be paid by the Bank on Interest Warrants issued by the Public Debt Office, without the intervention of the Treasury Officer. The Bank will arrange to pay the interest due on the Warrant to the proprietor of the Stock Certificate.

**DEPOSIT PAYMENTS**

4.164 (a) Repayments of deposits standing at credit of individuals in the Collector's or Magistrate's or Judge's account will be made on the order of the officer on whose registers they are and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must, therefore, apply to the officer who received them who, after examining the check register and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's/Judge's order in form S.T.R. 41 shall be dealt at the Treasury in accordance with the rule 4.129 before being presented at the Bank for payment.

(b) Each Court should duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the Personal Ledger Pass Book.

**PAYMENT OF DRAFTS**

4.164 State Bank drafts and State Bank Government drafts are drawn upon and advised to the bank direct. Their payment is regulated in accordance with the instructions issued by the State Bank.

**CURRENCY OF PAYMENT ORDERS**

4.165 Payment orders are valid only for a time, not exceeding days, fixed by the Collector. If presented after the allotted time, they will be refused payment by the Bank until revalidated by the Collector.

**ADVICES AND CERTIFICATES AND TREASURY RETURNS**

4.166 Rules 2.25 and 2.26 apply mutatis mutandis in the case of payments also.

**SECTION II**

**LIMITATIONS ON THE POWERS OF TREASURY OFFICERS TO MAKE PAYMENTS**

(Orders issued by Government under Treasury Rule 17)

4.167 (a) A Treasury Officer may not undertake correspondence for a Government servant making a claim to any special allowance but will request him to address the Accountant General either direct or through his own official superiors.

(b) This rule does not authorize the Treasury Officer to refuse payment of bills which do not comply with the provisions of certain rules of this Chapter, requiring that sanctions to certain specified charges should be quoted on the bills (e.g. so far as it relates to temporary establishments) and when the omission to comply with these provisions is due to the fact that the necessary sanction has not been obtained, the responsibility for incurring such unsanctioned charges rests with the drawing officer and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the charges have not been sanctioned.

**SECTION III**

**PLACE OF PAYMENT**

**CASES IN WHICH PAYMENTS MAY BE MADE IN A DISTRICT OTHER THAN THE DISTRICT IN WHICH CLAIM ARISES**

(Orders issued by Government under Treasury Rule 19)

4.168 (a) Pay bills are ordinarily payable only at the Treasury of the district in which the claim arises. In case of transfer, the pay, due in respect of the old post which has not been drawn at the time of transfer, may be drawn at the new headquarters or at the place in which the pay in respect of the new post is drawn.

(b) Officers may, at their option if there is no branch of the National Bank of Pakistan at their headquarter, draw their pay partly at the headquarters of the district in which they may be serving and partly at Lahore, subject to the following conditions: -

- (1) The concession shall be admissible only to officers whose pay is subject to personal audit and is not less than Rs. 500 a month.
- (2) Not less than Rs. 100 in any one-month shall be drawn outside the District Headquarters' Treasury and all sums drawn at Lahore must be in multiples of Rs. 100.
- (3) The amount required to be drawn at Lahore shall, except when State Bank drafts are used, not be altered at intervals of less than three months.

**NOTE: -** The following concessions, if not allowable under the above rule to all individual officers who already enjoy them, are allowed to continue.

Officers serving in the North-West Frontier Province are allowed to draw a part of their salary at Lahore and not at the Provincial capital.

**EXPLANATION: -** The words "their headquarters" in this rule mean the headquarters of the officer concerned and not the headquarters of the district.

4.169 **Officers of the Public Works Department, in addition to the concession in rule 4.168, may present their pay and traveling allowance bills at the Treasury or Sub-Treasury nearest to their headquarters or at any Treasury or Sub-Treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Accountant General or, if both the old and new places of payment are within his jurisdiction of the Treasury Officer.**

4.170 The bills for pay and allowances of the establishments of the Public Works Department are payable at the nearest District Treasury with which they will be placed in account by the Accountant General.

**NOTE: -** To prevent abnormal delays in payments to establishments, in exceptional cases, one or more of the following devices may be adopted under the orders of the Government:

(a)

1. Drawing officers may be permitted to present the bills of their establishments direct at the nearest Sub-Treasury but no officer should be allowed to draw on more than one Treasury or Sub-Treasury.

2. State Bank Government drafts obtained by drawing officer in part payment of bills may, at the time of issue, be made payable at Sub-Treasuries of other districts within the province.

3. The pay and allowances of subordinates employed in out-of-the-way places may be remitted to them by postal money order at Government cost.

(b)

The departmental receipts may be utilized to defray pay and traveling allowance charges, vide Treasury Rules 7(2) (c).

4.171 The contingent bills of the establishment employed at the Seed Farm, Yusafwala, under the Cerealist to Government, Punjab, may be encashed at the Sahiwal Treasury instead of at the Faisalabad Treasury.

4.172 The bills of salary, traveling and other allowances of establishment of the Co-operative, Livestock and Dairy Development and Agriculture Departments may be encashed at the Treasuries of the Districts in which they are employed.

4.173 (1) A Government servant, whose duty requires him to travel on inspection, should ordinarily take with him a last pay certificate which will enable him to draw from the nearest Treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accountant General's jurisdiction to another, the last pay certificate **be** countersigned by both. In such a case, of course, no advance is made and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill with necessary certificates, countersigned by the controlling authority, if any, but he cannot take advance on account of travelling allowances.

**NOTE: -**

In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Divisional Officer who is obliged to be continuously absent from his headquarters for more than a month at a time.

(2) When part of his establishment moves with an inspecting officer, the head of the office may grant a last pay certificate for that portion in order to enable him to draw from another Treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters.

4.174 The Provident Fund balances of subscribers may be paid at the Treasury nearest to the place where they are residing.

**SECTION IV**

**PLACE FOR PAYMENT OF PENSIONS**

(Orders issued by Government under Treasury Rule 21)

4.175 (a) The Government or the Accountant General may, on application and on sufficient cause being shown, permit transfer of payment of pension from any Treasury in the province to another inside or outside it.

(b) Treasury Officers may transfer pensions, on sufficient cause being shown, from one Treasury to another within the province: -

- i. If at the time of transfer, the Pension Payment Order is renewed on account of the original having been lost, the fact of its having been renewed and the circumstances leading thereto shall be intimated to the Treasury Officer of the district to which the payment is transferred.
- ii. The transfer of the payments of pensions applied for by the pensioners proceeding to Hill stations for summer months only shall not be allowed in any case.
- iii. A copy of the letter effecting the transfer shall invariably be supplied to the Accountant General, Punjab.
- iv. The payments of such pensions shall be entered on a separate page of the relevant pension schedule, giving the name of the district from which the pension has been transferred.

4.176 A Treasury Officer may authorize payment, at any of the outlying Sub-Treasuries subordinate to his District Treasury, of a pension payable under proper authority at his headquarters and may transfer the payment of a pension from such subordinate Treasury to the District Treasury or from one subordinate Treasury to another in the same district.

**SECTION V****RULES REGARDING THE FORM AND PREPARATION OF LAST PAY CERTIFICATES PRESCRIBED BY THE AUDITOR GENERAL**

(SEE TREASURY RULE 23)

4.177 The rules regulating the preparation of last pay certificates, the form of last pay certificate and other instructions relative thereto, which have been issued by the Auditor General, appear in Article 184 of the Audit Code, First Edition (1939) and Annexure A to Chapter 2 of Section IV *ibid* and have been reproduced in Appendix C to this Hand Book.

In the case of officials transferred to another audit circle or within the same audit circle



- i. from one Department to another; or
  - ii. from one Public Works Division to another
- the last pay certificate should give all the necessary information so that the classification of charge may be correctly noted by the drawing officer in the bill of the new office. In the case of officers, the responsibility for showing correct classification on the bills rests with the officers themselves.

#### **SECTION VI**

#### **TREASURY OFFICERS AUTHORIZED TO CORRECT ARITHMETICAL INACCURACIES OR OBVIOUS MISTAKES IN BILLS**

(ORDER ISSUED BY GOVERNMENT UNDER TREASURY RULE 26)

- 4.178 When bills, presented for payment, contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, a Treasury or Sub-Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bill.
- 4.179 Similarly where bills contain doubtful items, which can easily be eliminated, the Treasury or Sub-Treasury Officer should disallow the doubtful items and pay the remainder of the bill.
- 4.180 In all cases, the corrections made and the reasons therefore should be intimated to the presenter of the bill and, if necessary, to the Accountant General (or to the Treasury Officer in the case of payments made at a Sub-Treasury).

#### **SECTION VII**

#### **PAYMENT IN CIRCUMSTANCES OF URGENCY**

(ORDERS ISSUED BY GOVERNMENT UNDER TREASURY RULE 27)

- 4.181 The following may be regarded as cases of urgent necessity coming under Treasury Rule 27 when a Collector may authorize a Treasury Officer to make payments, reporting the circumstances to the Accountant General: -

1. Prevention of loss of life and property, resulting from disasters such as flood, cyclones, earthquakes, fires etc.
2. Safeguarding against the loss of life and property threatened by the washing away of embankments, collapsing of bridges on rivers, canals, railways etc.

#### **SECTION VIII**

#### **INTIMATION OF NUMBER OF CHEQUE BOOK TO TREASURY OFFICER**

(ORDERS UNDER TREASURY RULE 28)

4,182            In the case of Sub-Treasuries, the advice of the number of the Cheque Book to be used should ordinarily be sent through the District Treasury but, in cases of urgency, it may be sent direct to the Sub-Treasury, a copy being forwarded simultaneously to the District Treasury.

**CHAPTER V****TRANSFER OF MONEY STANDING IN THE CONSOLIDATED FUND OR THE PUBLIC ACCOUNT OF THE PROVINCE**

(Rules made under Treasury Rule 30, after consultation with the State Bank).

**I – RESOURCE****NORMAL BALANCES**

5.1. The responsibility for maintaining Treasury balances at the most economic figure, sufficient to meet local demands without unnecessarily locking up funds, will rest with the Government. As a matter of administrative routine, the Currency Officer will continue to ask for explanations if such balances rise above the normal figure prescribed by the Government (vide Rule 5.2 below) and will arrange for the transfer of funds. But he will not be held responsible if an excess is not immediately brought to notice and rectified.

\*5.2 In April of each year, the Finance Department will intimate to each Treasury Officer the normal balances fixed for his district for each month during the ensuing financial year. The balances so fixed will also be communicated to the Currency Officer. Treasury Officers should watch their balances carefully to see that they do not exceed by any appreciable amount the figure laid down by the Finance Department

**NOTE: -** The balance at a Treasury or Sub-Treasury where Government business is transacted by the Bank is nil.

\*5.3 On learning from the Finance Department the normal balance fixed for district, the Treasury Officer will fix the normal balances for each of his Sub-Treasuries during the ensuing financial year. If, during the course of the year, the fixed balance at a Sub-Treasury is exceeded by any appreciable amount, prompt step should be taken to transfer the excess.

\*5.4 A report should be submitted by the Treasury Officer to the Currency Officer, giving the total Treasury balances in the district on the 7<sup>th</sup>, 14<sup>th</sup> and 21<sup>st</sup> of each month, without any details, as to denomination of notes or kind of coin. A copy of this should be sent simultaneously to the Finance Department. A report should also be sent to the Finance Department on the last working day of the month with regard to the Treasury balance on that date. If the balance shown in these reports or in the Cash Balance Report (see Rule 5.5 below)

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· These rules are of a non-statutory character.

exceeds by any appreciable amount from the normal balance fixed for the district, the reasons for the excess should be stated.

5.5. On the first working day of each month, a Cash Balance Report in Form S.T.R. 44 should be forwarded by the District Officer to the Currency Officer. In districts where Treasury business is conducted by the Bank, the report will show only the details of balances at places where there is no branch of the Bank and the certificate will be modified as shown in the form, but a separate memorandum will be attached showing the value of small coin of each denomination and of un-current coin of each class held by the bank, the necessary information being obtained from the Bank authorities on the last day of each month. The head of the District is responsible for seeing that the Cash Balance Report is submitted punctually. Delay in its submission is a serious Treasury irregularity.

**NOTE 1: -** When the verification of the cash balance takes place on a date other than 1<sup>st</sup> of a month, it should be reported to the Currency Officer in the usual form of Cash Balance Report.

**NOTE 2: -** On the first of each month, each Treasury Officer should telegraph to the Currency Officer (1) the total Treasury balance in the district on the last day of the preceding month without any details as to denomination of notes or kind of coin and (2) the net amount credited or debited under the head "State Bank Deposits" in the account for the preceding month separately under "Provincial" and "Central". No telegram to the Currency Officer is necessary when the Cash Balance Report itself would reach the officer concerned by the 3<sup>rd</sup> of the month.

**NOTE 3: -** At Treasuries where there is a branch of the Bank, there is no Treasury balance and the certificate is modified as shown in Form S.T.R. 44.

**NOTE 4: -** See also rules 1.7 and 1.8 ante.

5.6 The total balance should be stated in words, and its distribution between the headquarters and Sub-Treasuries should be exhibited so as to show the amounts held in each in notes, in whole rupees, in nickel, and in bronze, copper and aluminum coins. The amount of notes of each denomination should be shown separately. The portion of the headquarters' balance under Double Lock, and under the Treasurer's Single Lock, respectively, should also be noted.

### **SUPPLY OF FUNDS TO TREASURIES AND SUB-TREASURIES**

5.7. The main objects of maintaining currency chests at Treasuries and Sub-Treasuries [vide Rule 3.10(2)] are to prevent money being unnecessarily locked up in Treasury balances and to facilitate the transfer of funds as explained in the following rules.

5.8. Under the provisions of the State Bank of Pakistan Act, 1956 (Act No XXXIII of 1956), the amount of Currency and Bank Notes in circulation, which constitutes the liabilities of the Issue Department of the Bank, should not exceed the assets of that department held in gold, sterling securities, rupee coins (including rupee notes) and rupee securities.

Notes held in a currency chest are not notes in circulation, while coin held in a chest is a part of the assets of the Issue Department of the Bank held against notes in circulation. Assuming that there are no transactions elsewhere, the deposit of notes in a currency chest decreases the amount of notes in circulation and the deposit of rupees in the chest increases the assets of the Issue Department of the Bank. A deposit of notes or coin in a currency chest thus makes it possible to issue notes elsewhere upto the amount of the deposit, without exceeding the amount of notes in circulation.

If, therefore, a transfer of funds from the Treasury balance at A to the Treasury balance at B is required, this can be effected at short notice and without the actual remittance of coin or notes by transferring money from Treasury balance to the currency chest at A and transferring the same amount from the currency chest to the Treasury balance at B. A currency chest thus enables the Treasury balance at a Treasury or Sub-Treasury to be kept at a low figure as it is always possible to replenish the balance quickly by a transfer of money from the currency chest. It also obviates the necessity for frequent remittances of coin and notes, as surplus funds can always be deposited into the currency chest and made available for use elsewhere pending a convenient occasion for remittance.

5.9. Permanent currency chests are maintained at all Treasuries and at Sub-Treasuries where the transactions are of such a magnitude that the additional facility for the transfer of funds afforded thereby reduces appreciably the locking up of money or the frequency of remittances of coin and notes. At Sub-Treasuries, where there is not a permanent currency chest, temporary chest should be opened during the revenue-collecting season in order that the money collected at the Sub-Treasuries may be available at once for transfer through currency. Treasury Officers are authorized to open temporary chests at Sub-Treasuries, when required, but they should report the opening of each chest and the amount of the first deposit into it by telegram to the Currency Officer.

5.10. On each day on which the chest is opened, a slip in Form S.T.R. 45, serially numbered and signed by the two Government officers-in-charge of the chest or the officer-in-charge of the Bank, as the case may be, must be sent at the close of the day to the Currency Officer.

**NOTE 1:** - In the case of chests at Sub-Treasuries where there is no branch of the Bank, the slip should be sent in duplicate to the Treasury Officer who should retain one copy and send one copy to the Currency Officer.

**NOTE 2:** - Detailed instructions regarding the transfers to and from currency chests and the issue of chests' slips are given in Appendix D to this Hand Book.

5.11. The rules regulating the transfer of funds between Treasuries and Sub-Treasuries are given in the following rules. There are separate rules for Treasuries at which there is branch of the Bank and for Treasuries which there is no such branch.

### **TREASURIES WHERE THERE IS A BRANCH OF THE BANK**

5.12. **The Bank is entirely responsible for the provision of funds for meeting Government disbursements at the District Treasury. To enable it to make the necessary provision, the Treasury Officer should send to it on Thursday each week a statement showing as accurately as possible for the following two weeks separately, probable receipts and disbursements on (i) District Treasury, and (ii) probable receipts from or remittances to Sub-Treasuries on Government account. The Treasury Officer should also inform the Bank at once of any expected payment exceeding Rs. 20,000 in amount as soon as he receives information that the payment will have to be made.**

5.13. The Treasury Officer should watch the balances at Sub-Treasuries where the work is not conducted by the Bank carefully and keep them as low as possible in order that money may not be locked up unnecessarily. The Bank supplies funds for maintaining the necessary balances at Sub-Treasuries and surpluses accumulating at Sub-Treasuries should be remitted to the District Treasury either through currency or by actual remittance of notes or coin and paid into the Bank

5.14. At Sub-Treasuries, where there is a currency chest, the transfer of funds is made through currency, the opposite payments being made by the Currency Officer through the agency of the Banking Department of the Bank. The procedure is as follows: -

- i. If a Sub-Treasury Officer requires funds, he should withdraw the required amount from the currency chest with the previous

permission of the Treasury Officer, where necessary, under the existing rules and orders, and report the fact forthwith to the Currency Officer direct (by wire or by letter, if it can reach its destination within 24 hours) on the day of the transfer. The Currency Officer will, on receipt of the intimation from the Sub-Treasury Officer, arrange for the necessary opposite payment through his daily memo of currency transfers.

**NOTE: -** The Currency Officer may, on the recommendations of the Treasury Officer, permit a Sub-Treasury Officer to transfer funds from the chest without the sanction of the Treasury Officer subject to such conditions as he may impose regarding amounts and the period of such sanction.

- ii. Similarly when surplus funds accumulate at a Sub-Treasury, the Sub-Treasury Officer will deposit them into the currency chest and communicate the fact forthwith to the Currency Officer (by wire or by letter, if it can reach its destination within 24 hours) on the day of the transfer, an intimation being sent to the Treasury Officer also by post. The Currency Officer will arrange for the opposite payment in the manner stated above.
- iii. In districts where a branch of the Bank doing Government business is situated at a place where there is a Sub-Treasury instead of at the headquarters, the opposite payments in respect of currency transfers at the District Treasury and the other Sub-Treasuries in the district should be arranged for in the same way as explained in sub-paragraphs (i) and (ii) above.

**NOTE: -** Chest slips should be submitted by the Sub-Treasury Officer to the Currency Officer through the Treasury Officer.

5.15. At Sub-Treasuries where there is no currency chest, transfer of funds is made by the remittance of notes or coin from the Bank to a Sub-Treasury or vice versa. The Bank provides the funds for remittances to Sub-Treasuries at the request of the Treasury Officer.

#### **TREASURIES WHERE THERE IS NO BRANCH OF THE BANK**

5.16. The Treasury Officer is responsible for keeping sufficient funds at the District Treasury and Sub-Treasuries to meet all Government disbursement and at the same time for maintaining the balances as low as possible in order that money may not be locked up unnecessarily. Transfer of funds should ordinarily take place through currency, currency chests being maintained at Sub-

Treasuries for this purpose and the actual remittances of coin and notes should be reduced to a minimum.

5.17. The Treasury Officer obtains funds from outside the district and disposes of his surpluses in accordance with the following rules: —

(a) The Treasury Officer may, at any time, deposit surplus funds into the district currency chest and when owing, either to receipts at the Treasury or to transfers from Sub-Treasuries made in accordance with Rule 5.18 (b), his Treasury balance exceeds, by any appreciable amount, the normal balance, the excess should be deposited into the currency chest.

(b) When the Treasury Officer requires funds either to meet disbursements at the Treasury or to supply Sub-Treasuries with funds in accordance with Rule 5.18 (b) below, he should make the necessary transfer from the currency chest to the Treasury balance.

(c) Every transfer from the Treasury balance to the currency chest or vice versa must be reported at once by telegram (or by letter if the treasury is closed to headquarters) to the Currency Officer in addition to sending slips in Form **S.T.R. 5.10 above** unless a corresponding transfer is made at a Sub-Treasury.

5.18. Transfer of funds to and from Sub-Treasuries, where there is a currency chest, should be made through currency, the opposite payment being made at the District Treasury or at another Sub-Treasury so as to retain the total balance in the currency chest of the district unchanged. The procedure is as follows: —

a) When a surplus accumulates at a Sub-Treasury, the Sub-Treasury Officer should deposit the surplus into the currency chest in particular when the Sub-Treasury balance has been laid down by the Treasury Officer in accordance with Rules 5.3, the excess should be transferred to the currency chest, unless heavy payments are expected to absorb it within the next two or three days. On receipt from the Sub-Treasury Officer of the slip in Form S.T.R. 45 reporting the transfer, the Treasury Officer should make the corresponding transfer from currency to Treasury at the District Treasury.



b)When a Sub-Treasury Officer requires funds, he should apply to the Treasury Officer for sanction to a transfer from the Sub-Treasury chest. If the Treasury Officer considers that the transfer is necessary, he should make a transfer of the amount from Treasury to currency at the District Treasury and order the corresponding transfer from currency to Treasury at the Sub-Treasury. The Sub-Treasury Officer should report in accordance with Rule 5.10 when the transfer has been effected.

**NOTE: -** The Currency Officer may, however, on the recommendations of a Treasury Officer, permit a Sub-Treasury Officer to transfer funds from the chest without the sanction of the Treasury Officer, subject to such conditions as he may impose regarding amounts and the period of such sanction.

**N.B** It is the duty of Treasury Officers to see that Sub-Treasury Officer deposit surpluses promptly into the currency chest in accordance with sub-paragraph (a) above. If at any time it appears to the Treasury Officer that the balance at Sub-Treasury is unnecessarily large, he should order a deposit of the surplus into the currency chest.

5 19. Transfer of funds to and from Sub-Treasuries, where there is no currency chest, is made by the remittance of notes or coin as laid down in the succeeding rules. Such remittances should not be made except under the instructions of the Treasury Officer.

## **II REMITTANCES**

### **KIND OF REMITTANCES**

5.20. Remittances of moneys standing in the Consolidated Fund or the Public Account of the Province are of the following kinds: —

- (1) Money is sent from the Bank to a Treasury or vice versa.
- (2) Money (including small coin) is sent from the Treasury balance at one Treasury to the Treasury balance at another Treasury. This method of remittance should be used only for remittances to or from Sub-Treasuries where there is no currency chest and for the remittance of small coin, uncurrent coin and foreign coin.
- (3) A transfer of money is made between the Treasury balance and the currency chest at one place in consideration of an opposite transfer of the same amount being made at another place.

**NOTE: -** Other remittances, which do not relate to the Consolidated Fund or the Public Account of the Province, are also governed by the rules in this section. Such remittances are: -

- i. Currency remittances i.e. from one currency chest or office to another;

- ii. From the Bank to the currency chest, or currency office, or small coin depot or vice versa;
- iii. Remittance of small coin from a small coin depot or Treasury to another small coin depot or Treasury.

5.21. A remittance of any of the kinds specified above is classed as a "Local Cash Remittance" if the two Treasuries, between which a remittance has taken place, are situated in the Punjab. They are treated as an operation against the balances of the Province. If one of the Treasuries involved be outside the Punjab, the transaction will be treated as a "Foreign Cash Remittance" and will be an operation against the Central Balances. See Articles 17-21 of Account Code, Volume II, as applicable to **Pakistan**.

**NOTE 1: -** When there is any possibility that a Treasury Officer will be in doubt regarding the classification of a remittance, the Currency Officer will state in his remittance order whether the remittance is "local " or "foreign".

**NOTE 2: -** Remittances between two Sub-Treasuries in the same district or between Treasury and Sub-Treasury subordinate to it are neither local nor foreign cash remittance and a check over these remittances is kept by means of the Accountant's balance sheet. If, however, there is a branch of the Bank at the remitting or receiving Treasury or Sub-Treasury, the remittance should be treated as local cash remittances, vide rule 5.20 (1).

5.22. The rules 5.23 to 5.59 below apply primarily to districts where there is no branch of the Bank. The modifications of these rules for districts where there is a branch of the Bank are given in Rules 5.60 to 5.63.

### **DISPATCH OF REMITTANCES**

5.23. (a) No remittance of cash or notes from a Sub-Treasury or Treasury to a Treasury or Sub-Treasury in another district or to currency office should be made except in accordance with the special or general orders of the Currency Officer. When a surplus of coin or notes accumulates in the district, the Treasury Officer should report the details of the surplus to the Currency Officer and obtain his orders for remittance to another Treasury or currency office. Uncurrent coins and notes unfit for issue should, however, be dealt with in accordance with the rules in Appendix E to this Hand Book.

(b) Remittances within the district i.e. between two Sub-Treasuries in a district or between a Treasury and a Sub-Treasury subordinate to it, should be made under the orders of the Treasury Officer who is entirely responsible for such remittances and need not obtain the sanction of any higher authority before ordering them.

5.24. (a) All remittances dispatched by rail, river or road must be escorted by a guard except remittances of nickel, bronze, copper or aluminum coin during transit by rail (vide Rule 5.58).

(b) Immediately on receipt of a remittance order from the Currency Officer or as soon as the Treasury Officer decides to make a remittance to a Sub-Treasury, the Police Department should be informed of the kind and amount of the treasure to be remitted and asked for a sufficient escort, which it will supply according to the scale laid down by the Government. Any officers on the line of march, from whom any assistance may be required, should be advised by the dispatching office.

(c) The receiving office should be informed in advance in Form S.T.R. 46 of the particulars of the remittance to be dispatched in order that necessary arrangements may be made for receiving it.

A remittance should not be sent at such a time that it will be in transit at the end of a month or that it will reach its destination on a Friday or other authorized holiday.

5.25 (a) As soon as a remittance is dispatched, it should be entered in the Cash Book, if it is a Treasury remittance.

(b) The Treasury Officer should advise the Currency Officer of every despatch of a remittance to a place outside the district on the same day on which it is despatched. If the Treasury is so situated that the advice cannot reach the Currency Officer within 24 hours, if sent by post, the Treasury Officer should send the advice by telegram. The advice should state the nature of the remittance and should give the name of the Treasury to which it has been despatched.

### **REMITTANCES OF COINS**

5.26 Coin should be packed for remittance in stout bags, tied and sealed after a slip in Form S.T.R. 13 has been placed in each bag. The Treasury Officer must satisfy himself generally of the contents of the bags and must see that the proper number of bags is placed in each box.

**NOTE 1:** - For remittances to the Lahore Mint, contents of bags shall be as below: —

Each denomination of coins shall be in separate bags.

DENOMINATION	VALUE PER BAG RS.	TALE PER BAG RS. Pieces
Rupees	2,000	2,000
½ Rupee	2,000	4,000
¼ Rupee	500	2,000
50 Paisa	2,000	4,000

25 Paisa	1,000	4,000
10 Paisa	500	5,000
5 Paisa	250	5,000
2 Paisa	200	10,000
1 Paisa	100	10,000

**NOTE 2: -** In case of a remittance sent without a potedar, the dispatching officer should examine a certain percentage himself and place a private marks upon the ticket of the bags so examined and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

5.27 For journeys by road, the bags may be packed treasure tumbrils, or in large chests placed in carts, at the door of the Treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross. Every box should bear the name of the dispatching Treasury cut into, or painted on it with a number.

**NOTE 1: -** It is economical, safe and convenient to pack all remittances in patent vanesta boxes which are obtainable from the Currency Officer, State Bank of Pakistan, Peshawar. Requisition for the supply of vanesta boxes required for the dispatch of remittances should accordingly be placed with that officer. Special seals and sealers should also be obtained and in no case should any molten lead or other metal be poured into the sealing sockets.

**NOTE 2: -** If, in any district for any reasons, coin remittances are packed in padlocked boxes, the rules given in Appendix E should be carefully observed.

**NOTE 3: -** Remittances of coin from currency offices are usually sent in patent remittance boxes. Special instructions regarding the method of dealing with such boxes will be given by the remitting officer.

5.28. For military expeditions, the Treasury bags should be packed in deal-wood boxes of the standard pattern, of which a specimen has been furnished to the currency offices.

5.29. To each box, designed for river conveyance or to cross any unfordable stream by a ferry, should be fastened a buoy, formed of a piece of unsplit bamboo or other floating material; the rope of the buoy should be at least ten yards long, and the Police Officer in charge is responsible for seeing that it is never detached from the box nor, so long as the box is on board or on any boat, knotted or entangled in any way.

5.30 Invoices will be prepared, in triplicate, in Form S.T.R. 47; one copy should be retained, another should be dispatched by post on the same day to

the receiving Treasury, and the third made over to the escort officer. The weights entered in the invoice shall be those ascertained by weighment in the presence of the escort officer.

**NOTE: -** Separate invoices must be prepared for Treasury and Currency remittance, the words "Treasury Remittance, or 'Currency Remittance, as the case may be, being written on the top.

In the case of Treasury remittances, the invoices should show separately uncurrent (1) nickel, (2) copper, (3) bronze and (4) aluminum coins, giving separate totals for each group of coins.

### **REMITTANCES OF NOTES**

5.31. All notes unfit for issue which may have accumulated at a Treasury should be sent to the Currency Office (or Treasury named by the Currency Officer), on each occasion on which a remittance of notes or coins is sent to or received from the Currency Officer. Advice of the remittance, giving details of the denominations and value of the notes, should be sent by post to the Currency Officer.

5.32. New notes or notes fit for re-issue should never be cut for remittance. When the value of the notes be remitted does not exceed Rs. 2,000 and the notes cannot conveniently be included in a special remittance, they should be sent by post insured upto their full value. When the value exceeds Rs. 2,000, the notes should be sent in charges of a potedar and police guard.

5.33. The following are the rules for packing parcels of notes: -

Notes of each denomination must be arranged in separate bundles stitched by one edge into books of 100 each, any excess over multiples of 100 being made into one book. To each bundle of books should be attached a slip in Form S.T.R 14 stating the number of pieces it contains and bearing the full signature of the official who last counted them and made up the bundle before dispatch.

For remittances in charge of a potedar and police guard, the bundles should be packed in parcels of ten bundles each and the parcels should be placed in strong wooden boxes, which should be securely fastened and sealed. The boxes should be weighed in the presence of the escort officer and the weight and contents of each box should be entered in the invoice in Form S.T.R. 47.

5.34. In the case of remittances sent in charge of a police guard, an invoice in Form S.T.R. 47 should be prepared, in triplicate, one copy being sent

by post to the receiving officer, one given to the police officer in charge of the escort and the third retained by the dispatching officer for record. The escort officer should sign a receipt on each copy of the invoice stating that he has received the boxes of the marks and weights detailed therein.

### **ESCORT OFFICER'S DUTIES**

5.35. The escort officers will see the boxes of notes and coin weighed or, in the case of chests or tumbrils containing bags of coin, will count the number of bags. He will sign the receipt at the foot of each copy of the invoice; the blanks will be filled up in words, and if the escort officer be ignorant of Urdu or English, he should be required to write the numbers of the bags or boxes which he has received in the vernacular (other than Urdu) on the copy of the invoice to be retained by the Treasury Officer.

5.36. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again en route if any change in the train has been made or if anything has occurred to delay its arrival.

5.37. When the escort officer is relieved in the course of the journey, he will obtain a receipt for "\_\_\_\_\_ tumbrils in good order said to contain \_\_\_\_\_ coin to the value or Rs. \_\_\_\_\_ in \_\_\_\_\_ bags" or for "\_\_\_\_\_ boxes or for sealed wagons, in good order, said to contain \_\_\_\_\_ coin (or notes) to the value of Rs. \_\_\_\_\_, or for "\_\_\_\_\_ boxes of marks and weights detailed in the invoice said to contain \_\_\_\_\_ coin (or notes) to the value of Rs. \_\_\_\_\_". If any box be of short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

### **POTEDARS**

5.38. (a) Treasures of pure nickel or cupronickel coins or note remittances should be sent at the expense of the Bank, in charge of potedars who will remain in charge while the treasure is being examined and who will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original dispatch, **tumbrils** or chests should be sent back under his charge otherwise they should wait for the **potedar**.

(b) For coin remittance, the following scale should be followed: —

1 **Potedar** upto 10 lakhs.

- 1 Potedar for every additional 10 lakhs or a fraction of it upto a maximum of 3 in all.

**NOTE: -** The Currency Officer may sanction the deputation of a second potedar for journeys occupying such a long time that one man cannot be expected to exercise the necessary supervision.

(c) For note remittances, one potedar is usually sufficient but the Currency Officer may sanction the deputation of a second potedar for journeys occupying such a long time that one man cannot be expected to exercise the necessary supervision.

(d) In cases of heavy remittances, whether of coin or notes or of both, the Currency Officer may sanction the deputation of one or more clerks in addition to the usual escort of potedars.

5.39. (1) A potedar should, on no account, be sent either to accompany a remittance of nickel, bronze, copper or aluminum coin, or to watch the examination of such coin at the receiving Treasury or Branch of the Bank.

(2) Potedars accompanying remittances of withdrawn or un-current coins and remittances for special examination to the mints shall be released by the mint authorities as soon as the numbers of sealed boxes in the remittances have been checked with the relative invoices and found satisfactory and correct; on no account shall they be detained to watch the examination of any remittance at the mints.

5.40. When potedars accompany treasure of currency remittances, they should be furnished by the remitting Treasury Officer with a certificate in Form S.T.R. 48 with columns 1 to 8 filled in. The Treasury Officer receiving the remittance should complete the certificate and return it to the potedars. The certificate should be attached to all bills for travelling and other allowances, special or otherwise, admissible to them when accompanying treasure.

5.41. (a) If any chest, tumbrel or wagon be secured by double locks, one key should be held by the potedar and the other by the escort officer; if there be only one lock, the key should be held by the potedar but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a breakdown, when the treasure must be removed to another chest or wagon in his presence. In the case of remittances sent without potedars, single locks should be used and the keys should be entrusted to the escort officer in a sealed cover, which he should not open except when absolutely necessary in the case of a breakdown on the road.

(b) When a potedar, as representative of the treasurer, accompanies a remittance i.e. when he travels along with it, he is responsible during the whole course of the journey. The escort accompanies the remittance because the potedar in himself is not capable of guarding the treasure. The mere fact that the rules provide for the keys of vans or tumbrils remaining in the possession of the potedar is sufficient to define clearly the potedar's responsibility. It is not necessary for him to issue any instructions or to interfere in any way in the performance by the escorts of their legitimate duties, but it will certainly be incumbent on him to report any neglect of duty on their part. If, in the course of transit, a box or boxes should get broken, the potedar should arrange for their proper protection and for guarding against the loss of their contents. If in an accident, a box is split and rupees fall out, the duty of counting rupees and verifying the correctness of the contents of the broken bag falls on the potedar. In fact, from the time a remittance leaves one office until it is received into another, the potedar is entirely responsible. The escorts are responsible for guarding the treasure and cannot be responsible for a shortage in the contents of the boxes unless this can be shown to be due to neglect of duty on their part, a neglect which the potedar should be in a position to report and to substantiate.

5.42. Extra shroffs or potedars may be engaged, whenever necessary, with the special sanction of the Head of the District, to deal with heavy receipts, or to accompany remittances, or to take the place of permanent shroffs or potedars who do so. They will be paid at such rate as may be determined by the Government and will be entitled to the ordinary and special rates of travelling allowance admissible to permanent potedars. Temporary potedars may be engaged from outside the district when it is not possible to procure men locally; they will be entitled to the ordinary traveling allowance for their journeys between their homes and the places of their appointment.

### **RECEIPT OF REMITTANCES**

5.43. (a) Immediately on the arrival of a remittance, credit for the invoiced amount should be given in the Cash Book or currency chest register, as the case may be, and in the case of a remittance received from a place outside the district an advice should be sent to the Currency Officer stating the name of the Treasury or Currency Office from which the remittance has been received and whether it is a Treasury or bank remittance. The advice should be telegraphic if a postal advice will not reach the Currency Officer within 24 hours.



(b) The remittance must then be examined. The first step in this examination is the weighment of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt should then be given to the escort officer and a copy of this receipt sent by post on the same day to the dispatching Treasury.

When the weight of each box is not given in the invoice, the boxes must be opened and the contents examined in the presence of the escort officer. The infraction of the rule requiring the weight to be stated should be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with, it should similarly be opened and its contents examined before the escort is released.

If coin or notes received in the remittance are required for dispatch to another Treasury within a few days of its receipt, the boxes may be deposited unopened in the strong-room, provided they are in good order and that they are in charge of potedar who will be available to accompany them to their final destination.

In all other cases, the boxes should be opened immediately whether the remittance is accompanied by a potedar or not. When a potedar accompanies, the boxes should be opened in his presence. Unless the detailed examination of the whole remittance is immediately proceeded with, the bags of coin or parcels of notes should be deposited in the strong-room under double locks, care being taken, as far as practicable, to place them apart from other treasure. To guard against abstraction of coin from remittances which may remain unexamined in the strong-room for some time, and which cannot be separately secured in a chest or chests, it should be arranged, when the amount of the remittance does not exceed rupees five lakhs and when the procedure will not cause practical inconvenience, to weigh the entire contents of each bag by emptying them into the scales before depositing the remittance in the strong-room. This weighment must be supervised by the Treasury Officer. In the case of larger remittances similar care must be exercised, though it will usually be impossible for practical reasons to examine them in the same detail. The Treasury Officer, in such cases, must satisfy himself that the remittance has not been tampered with by personally picking out a number of boxes and bags from time to time, and having the contents of these weighed under his supervision. In the case of remittances exceeding rupees five lakhs, or when it is not found practicable to weigh out smaller remittances, care should be taken to cover

completely all bags forming parts of the remittance with tarpaulins, the notes being secured in a chest or chests or replaced in the original boxes with the lids securely fastened.

(c) The detailed examination of the remittance should be conducted in the presence of the potedar from the remitting Treasury and under the supervision of the Treasurer of the receiving Treasury or some other responsible person acting on his behalf. If, however, the remittance is not accompanied by a potedar from the remitting Treasury, the detailed examination must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving Treasury who should see that the interests of the remitting Treasury are adequately safeguarded.

Every facility must be given to the potedar of the remitting Treasury to watch the examination. Any complaints which he may make should be reported at once to the Treasury Officer. If any fraud is suspected, arrangements should be made for the search of the examining potedars in the presence of the potedar of the remitting Treasury.

Only such portion of remittance should be taken out of the strong room as can be examined during the course of the day. When any portion remains unexamined, the attending potedar may, if he so wishes, be allowed at the time of the closing of the office, to place one lock of his own on the chest containing the unexamined portion, or, if this is not possible, on the outside door of the strong room.

The notes and the coin composing the remittance should be counted and examined in detail so as to ensure not only that they are all genuine but also that each bundle of notes or bag of coin contains the alleged number. In the case of remittances of fresh notes from the Currency Office sent in bundles of 1,000 pieces, the bundles should be split up into packets of 100 notes each. Any light weight or other un-current or defective coin, found in the course of the detailed examination of a remittance of current coin, should be separated and dealt with under the rules in Appendix E to this Hand Book while deficiencies, whether in tale or due to bad or counterfeit notes or coin, should be dealt with in the manner prescribed in Rules 5.46

As the examination of each bundle or bag is completed, the relative slips, in form S.T.R. 13 or 14, as the case may be, contained therein should be taken out and replaced by fresh slips prepared by the receiving Treasury. The slips of those bags and bundles the contents of which have been found correct

should be made over to the Treasury Officer for immediate destruction while the rest should be attached to the report to be made to the remitting Treasury under Rule 5.46.

The Treasury Officer should supervise the examination of the remittance generally. He should put away the examined notes and coin under double lock of the Treasury or of the currency chest, as the case may be, following the procedure laid down in Rule 3.18. On completion of the detailed examination, he should send a formal receipt to the remittance officer showing the result of the examination.

5.44. (a) All contingent charges incurred at the receiving station such as coolie, cart or boat hire, should be paid by the receiving officer and charged finally in his accounts against the State Bank. The remitting Treasury should refuse to pay such charges. The travelling allowances, which the men in charge of a remittance are likely to incur in respect of a journey, should be advanced to them by the remittance Treasury. If in any case the amount proves insufficient, the receiving Treasury should, on application, pay them such further advance as may be necessary. This should not be paid out of the Collector's permanent advance but should be drawn from the Treasury and charged in the Cash Book. The amount advanced by the receiving Treasury should be reported to the remitting Treasury where it should be recovered in full on submission of the officers' travelling allowance bills.

(b) In cases where the currency office receiving a remittance grants an advance of travelling allowance to a potedar accompanying the remittance from a Treasury or from the Bank, the amount so paid will be noted on the potedar's certificate under the signature of the Currency Officer. The remitting Treasury or the Bank will deduct this amount from the traveling allowance bill of the potedar on the authority of the note recorded on the potedar's certificate and will pass on the net amount of the bill for payment, A Treasury Officer or the Bank will in no circumstances grant an advance of travelling allowance to a clerk or potedar of the State Bank accompanying a remittance of treasure.

5.45 No time should be lost in examining a remittance both in order to set the potedar at liberty (and so reduce the cost of remittance) and in order that any deficiency may be recovered from the remitting Treasurer. To deal with heavy remittances additional shroffs may be engaged with the special sanction of the Head of the District who will be paid at such rates as may be fixed by the Government. Men, entertained specially for the purpose of shroffing heavy

remittances, should not be entrusted with other work which prevents their devoting their whole time to their proper duties. The minimum amount of coin and notes of each denomination which one man should examine in a day is as follows: —

<b>Coin</b>	<b>Rs.</b>
Whole Rupee	2,00,000
½ Rupee of the value of	50,000
¼ Rupee of the value of	24,000
50 Paisa	50, 000
25 Paisa	24,000
10 Paisa	20,000
5 Paisa	3,500
2 Paisa	400
1 Paisa	200
<b>NOTES</b>	<b>PIECES</b>
New notes of all denominations	20,000
Old Rs. 1 Notes	3,000
Old Rs. 5 & Rs. 10 notes	4,000
Old Rs. 100 Notes	3,500

5.46. (a) If any deficiency is found in the detailed examination and is not immediately recovered from the potedar in charge, it is to be charged in the cash book as a distinct item with full particulars and the Treasury Officer of the remitting Treasury requested to recover the amount and credit it in his own Treasury.

A deficiency discovered at the currency office or at a branch of the National Bank or any other Bank acting as agent of the State Bank of Pakistan will be made good from the cash balance held by it and will be shown as an expenditure on Government account under advice to the remitting Treasury. On receipt of the intimation, the defaulting Treasury will arrange for the recovery of the amount from the treasurer and for its credit in the Treasury account. Similarly, a deficiency discovered at a Treasury will be made good from the Treasury balance under advice to the remitting office, which will credit the amount to Government account. Recoveries of such deficiencies will be watched by the Accountant-General.

(b) All excesses above Rs. 1 found in a remittance should be returned to the remitting Treasury through the attending potedar or, if this is not possible, by registered post or by money order, the cost being borne by the remitting

Treasury. Excesses of Rs. 1 and under should be credited in the account as receipts of the State Bank.

(c) Every defect or deficiency discovered during examination should be entered on the slip pertaining to the bag of coin (rule 5.26) or bundle of notes (rule 5.33) (i) concerned and must be specially reported to the remitting officer, the slips being attached to the report. If a potedar of the remitting Treasury is present to witness the examination, he should be required to attest the entries as they are made, and if he can make good the deficiency, the report and the slips should be delivered to him. Any bad coin or notes, which have to be returned to the remitting Treasury, should be made over to the potedar, or, in his absence, remitted by insured post at the cost of the remitting Treasurer. If there is no potedar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be sent, together with the attached slip, immediately on the close of the examination (or if it is a prolonged one, at the close of the day) to the remitting officer. The object of this rule is to enable the Treasurer of the remitting Treasury, for his own purposes, to fix responsibility for the deficiency, which he is obliged to make good. If any bag or bundle of notes is received without a slip, and is in any way short or deficient, an immediate special report should be sent to the remitting officer.

(d) The rule in the preceding paragraph regarding the return of the potedar's slips applies also to cases in which a penalty is leviable under paragraph 28 of Appendix F to this Hand Book in respect of rupees and half-rupees which have lost more than 2 percent in weight but not more than  $6\frac{1}{4}$  per cent and  $12\frac{1}{2}$  per cent, respectively. In these cases, the number of such light weight coins detected should be noted on the slips attached to those bags in which they exceed half percent of their contents and the slips returned to the remitting Treasury.

(e) When new copper, nickel, aluminum or bronze coin is received, either directly from the Mint or from another Treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned. The report should state the number of box in which the excess or deficiency was found and the condition of the boxes on delivery.

#### **ADDITIONAL RULES FOR REMITTANCES BY RAILWAY**

#### **PREVIOUS NOTICE TO RAILWAY AUTHORITIES**

5.47. When large remittances are made, notice should be given some time beforehand to the railway authorities at the station of dispatch in order that wagons of convenient sizes may be brought together.

### **LOADING**

5.48. When Government treasure is loaded for dispatch by rail, the doors on one side of the wagons should, if possible, be secured from inside, and all doors that can be opened from outside should be secured by good padlocks.

**NOTE 1: -** Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

**NOTE 2: -** It is the duty of the remitting Treasury Officer to supply the padlock and there should be a sufficient stock in a Treasury whence frequent remittances are sent by rail. The Treasury Officer should take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer should return the padlocks through the officer in charge of the escort; otherwise, a receipt should be given to the Police and the locks returned as soon as possible by parcel- post or by rail or through the potedar.

5.49. The Treasury Officer jointly with the Police Officer, who is to travel in charge, shall superintend, personally or by substitute, the loading of the vans and shall specially draw the attention of that officer to the Memorandum of Instructions on form S.T.R. 49. The Treasury Officer shall hand to the Police Officer as many bank receipts as there will be reliefs, and take a receipt therefor.

### **ESCORT**

5.50. The escort, accompanying the treasure to the station and protecting the loading, should be of the strength which may be fixed by the Government for the escort of such a sum by road or for the special purpose and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey, it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also will be fixed by the Government; this should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagons, the scale should allow two men to each. When a wagon containing treasure is detached from the train for any reason, the Station Master or the guard in charge of the train, will warn the Police guard in charge of the treasure, in order that necessary arrangements may be made to guard it.

5.51. As the rules for the guidance of the guard (see form S.T.R. 49) require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

#### **THROUGH RAILWAY TICKETS FOR POLICE ESCORTS**

5.52. As the Railway authorities object to book remittances of treasure beyond the station for which escorts are supplied with passenger tickets, but have consented to the transfer of through tickets to relieving guards, the Police Department should supply through passenger tickets for the ultimate destination of remittances on the line of rail to escorts, with instructions to make them over to the relieving guards en route.

It may sometimes happen that such an addition is made to the original remittance at the relieving or other intermediate stations, as may necessitate the employment of an increased guard. In such cases, additional men are required at the station where the strength of the escort is increased,

Duplicate Railway receipts, as well as invoices of the original and of any intermediate remittance, will be made over to the escort, and should be passed on to each relieving escort, and finally made over to the consignee. For instance, if remittances be ordered from Rawalpindi, Jhelum and Gujrat to Lahore, an escort suitable to the value of the Rawalpindi remittance should be booked through from Rawalpindi to Lahore, receiving an invoice and a Railway receipt for the Rawalpindi remittance. At Jhelum, they will be relieved by an escort suitable to the value of the combined remittance, to whom they will make over the passenger tickets, invoice and Railway receipts. Should the relieving escort be stronger than that which it relieves, additional tickets will be procured for them at Jhelum. At the Gujrat Station, the escort will take up the remittance waiting there, receiving with it an invoice and a remittance receipt. The process would be repeated at each relieving station and the last escorts would hand-over the invoices and Railway receipts at Lahore.

5.53. Arrangements for the relief of the guard will be made by the Police Department. The officer-in-charge, when starting with the remittance, will telegraph to his relieving officer probable time of his arrival at the relief station.

#### **PAYMENT OF FREIGHT**

5.54. The Railway fare and freight may not necessarily be paid in cash. For this purpose, credit notes and railway warrants may be issued by the Bank, which will bear the entire charges for the remittance. In the case of cash

payments, the Police or other officer may obtain from the Treasury a sufficient amount as an advance to be accounted for afterwards. A requisition should be made on the Railway authorities in the following form: —

To

The Station Master, Sahiwal.

Conveyance by Railway to Multan is required for treasure to the value of ----- lakhs of rupees loaded for Multan and contained in ----- wagons.

The Station Master will give the officer commanding the guard a paper notifying that he is in charge of treasure loaded in so many wagons.

**NOTE 1: -** The requisition mentioned above must not be confounded with the notice to be sent beforehand to the Railway authorities, in order that the necessary wagons may be provided —vide rule 5.47.

**NOTE 2: -** Treasure should always be booked through to the final station and the officer who makes the requisition should inform the Railway authorities that he has provided reliefs for the guard at specified station.

5.55. On Pakistan Railways, the under-mentioned are the rates and conditions for the carriage of treasure, including specie, bullion, etc;

- (i) Treasure (except current and un-current copper bronze and nickel coins-

Distance	Paisa per maund. per mile
For the first 300 miles	4
Plus for over 300 miles	2 ½

- (ii) Current and un-current copper, bronze and nickel coins. For all distance 3 Paisas per maund per mile,

- (iii) **Mixed Consignment: -** In the case of mixed consignments i.e., when the separate weight of "currency notes" (chargeable under Treasure) and copper, bronze or nickel coins (chargeable at the lower rate, vide item (ii) above) is not recorded or where a box or boxes contain both "currency notes" and "coins", freight charges will be recovered for "Treasure".

**NOTE 1: -** The rates given in item (i) and (ii) above apply both to public and Government consignments.

**NOTE 2: -** The rates shown in (i) and (ii) above, are all inclusive rates and apply in 5-mile blocks for distance up to 100 mile, 10 mile blocks for distance between 101 and 400 miles,



20 miles blocks for distances between 401 and 900 miles and 40 miles blocks for distances beyond 900 miles.

Calculated rates for distances 25 to 1,500 miles appear in "Pakistan Western Railway Rates Tables" showing charges for Parcels, Luggage and other Coaching Traffic (except passengers).

**NOTE 3: -** In calculating freight charges, if the rate per maund gives any fraction of paisa, such fraction shall be taken as one paisa.

**NOTE 4: -** If the total freight charges for any consignment give any fraction of five paisa, such fraction shall be taken as five paisa.

**NOTE 5: -** Crushed and defaced copper coins are charged at full parcels' rates.

**ESCORT: -**

(i)

(a) One man to travel free, both on the outward and return journey, as a Second Class passenger, when the consignments of treasure are over 54 and under 135 maunds.

(b) Two men, when the consignments are from 135 to under 270 maunds.

(c) Four men, when the consignments are of 270 maunds and over.

(ii) The minimum charge for treasure shall be as for one maund, fractions of a

maund above one maund being charged as follows: -

Not exceeding 5 seers	as 5 seers
Exceeding 5 seers, but not exceeding 10seers	as 15 seers.
Exceeding 10 seers, but not exceeding 15 seers	as 15 seers.
Exceeding 15 seers, but not exceeding 20 seers	as 20 seers.
Exceeding 20 seers, but not exceeding 25 seers	as 25 seers.
Exceeding 25 seers, but not exceeding 30 seers	as 30 seers.
Exceeding 30 seers, but not exceeding 35 seers	as 35 seers.
Exceeding 35 seers, but not exceeding 40 seers	as 40 seers.

(iii) When treasure is reserved in passenger compartment or carriage, the usual free allowance of weight according to the class and number of rates paid will be given and weight in excess of the free allowance will be charged at the rates given in clause (i) above. "

**NOTE: -** The above rates have been prescribed by the Railway authorities and are liable to be changed from time to time.

**COOLIE HIRE FOR THE TRANSSHIPMENT ETC OF TREASURE**

5.56. The loading, unloading and transshipment of treasure, while in transit over the Pakistan Railway, should be done by the porters employed by the Railway Department, under the supervision of the potedar in charge and of the Police guard escorting the remittance. Coolies should not, therefore, be employed by the potedar for this purpose. The concession made by the Railway authorities does not, however, extend to the stations of dispatch and destination

of the treasure. At these places, coolies may, as heretofore, be employed by the potedar.

### **TRANSPORT OF TREASURE AT THE DESTINATION**

5.57. Necessary arrangements for the transport of treasure at the destination ought to be made by the receiving Treasury Officer so as to save delay at the Railway Station and inconvenience to the Police Department. The Police guard escorting the remittance should not be required to make arrangements for carts and coolies as this is strictly against the rules of the Police Department.

### **SMALL COIN REMITTANCES**

5.58. Remittance of nickel, aluminum, bronze or copper coin should be booked at railway risk.

### **NOTE REMITTANCE**

5.59. A guard, travelling in charge of currency notes, should have the box in the same carriage and should sit in the end compartment of the carriage with the box under the seat against the outer planking: if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

### **SPECIAL RULES FOR REMITTANCES TO AND FROM THE BANK**

5.60. Rules 5.23 to 5.59 apply mutatis mutandis to remittance to and from the Bank subject to the modifications in rules 5.61 to 5.63 below.

5.61 (a) When the Manager of the Bank wishes to remit any surplus notes or coin from the currency chest or surplus small coins from his balance or desires a remittance of notes or coin to be sent to his branch, he reports to the local head office to which he is subordinate. The local head office communicates with the Currency Officer and orders for the remittance being issued simultaneously by the local head office to the Manager and by the Currency Officer to the Treasury Officer.

(b) The Manager of the Bank supplies the Treasury Officer with the notes and coins required for Sub-Treasuries in the district, except in those cases in which it is more convenient to supply a Sub-Treasury direct from the Currency Office.

(c) The charges in connection with remittances of coins and notes to and from a branch of the Bank are borne by the Bank.

5.62. The rules regarding packing and dispatch of remittances in the rules 5.24 to 5.41 should be observed by the Bank, but in the absence of special

arrangements to the contrary made with the Manager, the Treasury Officer should arrange for the actual conveyance and, where necessary, escorting of the remittances. The power to sanction the entertainment of extra potedars vested in the Head of the District by rule 5.42 does not apply to Treasuries where there are branches of the Bank.

The cost of potedars engaged to deal with heavy receipts should be borne by the National Bank of Pakistan or any other Bank acting as agent of the State Bank but potedars to accompany remittances may be entertained by them at the cost of the State Bank on the scale prescribed in rule 5.38, the sanction of the Currency Officer being obtained in the cases specified in that rule.

5.63 The following rules are to be observed in the examination of remittances of coin or notes made to the Bank from Government Treasuries. They should be fully explained to the potedars in charge of every remittance made to the Bank: -

- (a) Weighment of boxes must be made, when practicable, on receipt of a remittance. The result of this weighment must be entered on the receipt given to the officer or potedar delivering over the remittance.
- (b) All remittances will be examined in a room separate from the general business of the Bank, or if a separate room cannot be made available, at some distance apart from the place where the ordinary banking transactions are taking place.
- (c) The contents of each bag of coin are to be emptied into another and passed through the scales. Potedars must see that the index of the scales is steady before the contents are thrown out.
- (d) The treasure should then be secured in separate chests and kept distinct from other treasure, under the joint keys of the Bank's Manager and of the remitting treasurer's agent until regularly examined and brought to account.
- (e) Nothing must intervene between the remitting treasurer's agent and the Bank's examining potedars, so that an uninterrupted view may be obtained by the former of the examination of the treasure. The remitting treasurer's agent should sit within the railed enclosure along with the Bank's examining potedars.

- (f) Upon completion of examination of a remittance, lightweight coin should be weighed against full-weight coin and a certificate of the result granted on the spot to the remitting treasurer's potedar.
- (g) Weighing and examining a remittance must be conducted separately, not simultaneously; the one must be completed before the other is commenced except when two potedars are deputed to represent a Treasury.
- (h) If the work of weighing or examining be not finished within the day, the bags or parcels of notes not finally taken over by the Bank will be placed in chests under double lock, the key of one lock to be retained by the remitting treasurer's agent, and of the other lock by the Bank authorities.
- (i) The Bank potedars, who commence weighing and examining a remittance, must continue at the same duty until completion of the examination of the remittance or such portion of it as has been taken over for examination; their places must not be filled by others unless through unavoidable sickness.
- (j) When a remittance is not accompanied by a potedar, the examination will be proceeded with by the Bank's officer but the Bank's Manager must ask the local Treasury Officer to depute a subordinate to be present at the examination, and to see that it is carried out by the Bank with sufficient precautions. The Treasury Officer should depute for the purpose a subordinate of some standing and not a low-paid clerk.
- (k) The potedar accompanying the remittance must, before finally leaving the Bank, sign in a book kept for the purpose, a memorandum of the un-current and spurious coins and of any deficiency found after examination of their respective remittances.
- (l) Should potedars accompanying the remittance find any of the above rules not being complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potedars, they are immediately to report the same to the Bank's Manager.

**CHARGES FOR REMITTANCE OF TREASURE, TELEGRAMS, ETC**

5.64. All charges in connection with the remittance of treasure, such as cart and coolie hire, cost of boxes other than padlocked boxes, pay and travelling allowances of potedars accompanying remittance, railway freight, etc., etc., will be borne by the State Bank. Treasury Officers will incur the expenditure as detailed in the proceeding paragraphs and debit the amount in the Treasury accounts with full details supported by vouchers. Railway freight may be paid in cash or through credit notes.

All charges for telegrams sent by the Treasury or Sub-Treasury Officers in connection with resource and currency work, such as telegrams authorizing or intimating telegraphic transfers, telegrams reporting receipt and dispatch of remittances and telegrams reporting actual transfers between currency and Treasury or authorizing such transfers should be debited against the Bank's account.

**CHAPTER VI****PRESPONSIBILITY FOR MONEY WITHDRAWN****SECTION 1****RETRENCHMENTS ORDERED BY THE ACCOUNTANT GENERAL AND THE DUTY OF THE TREASURY OFFICER IN RESPECT THERETO**

(ORDERS ISSUED UNDER TREASURY RULE 31)

6.1. When the Accountant General disallows a payment as unauthorized, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future, till the Accountant General authorizes the payment to be resumed; that no warning slip has been received by the Government servant retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. The Accountant General is responsible for seeing that Treasury Officers carry out his instructions.

**NOTES: -**

1. If an officer, from whom a recovery is ordered, has, meantime, been transferred to another district, the Treasury Officer should, without delay pass on the order of recovery to the other Treasury.
2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the officer placed under retrenchment. It is his duty simply and promptly to carry out the orders he has received and to leave the person aggrieved to refer the case to Government through the proper channel.
3. Representations and protests against retrenchments ordered by the Accountant General are not ordinarily considered by the administrative authorities if submitted later than three months from the date of receipt of the intimation by the aggrieved officer. This provision does not remove from the Treasury Officer the duty of enforcing immediately recovery of a retrenchment order under rule 2 above.
4. Recoveries are not ordinarily made at a rate exceeding one-third of pay unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.
5. A register should be maintained at the Treasury for recording all retrenchments ordered by the Accounts Office. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the over-payment and the method by which the overpayment has been adjusted.
6. The Retrenchment Register should have certain pages allotted to each office or department, preceded by a general index. As each order of retrenchment is received either through the objection statement, a special letter,

half margin or retrenchment slip, it should be recorded at once in the appropriate page.

7. When a claim from any office is received, the relevant page should be referred to, the retrenchment, if any, effected, and the fact recorded in the register against the entry concerned.

8. The Treasury Officer should arrange to bring this register regularly before his review to ensure that all entries, which should find a place therein, are promptly recorded and that their adjustment is systematically watched.

9. Ordinarily the recovery of a sum retrenched from a pay bill need only be made from the next pay bill and of a sum retrenched from a traveling allowance bill, from the next payment of travelling allowance; but retrenchment of travelling allowance must be recovered in cash or from pay bill when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered. Similarly recoveries of amounts retrenched from contingent bills will ordinarily be made from the next contingent bill of the department or office concerned.

## **SECTION II**

### **RESPONSIBILITY OF A GOVERNMENT SERVANT IN RESPECT OF FUNDS SUPPLIED TO HIM FOR EXPENDITURE**

(ORDERS ISSUED UNDER TREASURY RULE 32)

6.2. (I) A Government servant supplied with funds for expenditure is responsible for their proper disposal. Such funds generally partake of the nature of amounts payable to the subordinate staff on account of pay, allowances etc or to private persons or parties on account of contingent charges, other expenditure, refunds etc. To discharge this responsibility, the drawing officer should see that payments are made to the person or persons entitled to receive them and that un-disbursed funds are either repaid into the Treasury or adjusted by short drawal in the next bill or bills and are not retained in his hand for a period longer than is absolutely necessary or is permissible under the rules.

Thus: -

- i. as regards pay, travelling allowances etc of the staff, the acquittance rolls or the office copies of the bills, as the case may be, should be duly signed by the payees (with a stamp or stamps where necessary) in token of their having received the amount;
- ii. as regards payments to private parties, he should obtain for payment (including repayment of money previously lodged with Government for whatever purpose) an acknowledgment of the payment setting forth full particulars of the claim. Where any

particular form has been prescribed, it should be used as far as possible. The acknowledgement should always be taken at the time of payment, and should be signed by the person by whom or on whose behalf the claim is put forward.

(II) If a disbursing officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand-over him the cheque or cash or to make a remittance to him, as the case may be, until the acknowledgment of the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof.

(III) When it is not possible to support a payment by a voucher, a certificate of payment, prepared in manuscript, signed by the disbursing officer, and endorsed, if necessary, by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

**NOTE 1: -** The detailed instructions given in the Punjab Financial Rules, relating to (i) form, completion, examination and custody of sub-vouchers and acquittance rolls and (ii) defacement of sub-vouchers, should be closely observed by all drawing officers in order to discharge effectively the responsibility enjoined by this rule.

**NOTE 2: -** For the purposes of audit, cash memo for an amount not exceeding Rs. 20,00 (which is not liable to duty under the Stamp Act, 1899) in respect of articles purchased by a Government Department or a Government servant, shall be treated as a "Voucher" without its being required to bear revenue stamps.

6.3. A Government servant supplied with funds for expenditure is responsible for rendering an account of such funds to the satisfaction of the Accountant General. He has, therefore, to see not only that the rules governing the withdrawal of money from the Provincial Consolidated Fund or the Public Account of the Province, as laid down in Section VII of the Treasury Rules and Chapter IV of the Subsidiary Rules, are duly observed but also that all objections raised by the Accountant General are attended to promptly. Further, in respect of any overcharges, the responsibility will rest primarily with the drawer of the bill and (failing recovery from him) the overcharges will be recovered from the Treasury Officer, or from the countersigning officer, only in the event of culpable negligence in either of them.



**NOTE: -** For further detailed rules including those relating to receipt and handling of cash i.e. the carrying or fetching of money from the Treasury or the Bank, recording of cash transactions in the relevant accounts, safe custody of cash etc, see Chapter II of the Punjab Financial Rules and Chapter II of this Hand Book.

**CHAPTER VII**  
**ACCOUNTS OF GOVERNMENT SERVANTS ETC**

**SECTION I**

**INTER-PROVINCIAL TRANSACTIONS**

(SEE TREASURY RULES 33 AND 35)

**EXTRACT FROM THE INSTRUCTIONS ISSUED BY THE AUDITOR  
GENERAL OF PAKISTAN**

71. The accounts between different Governments will partake of the nature of suspense account requiring periodical clearance by adjustments through the Central Accounts Office of the State Bank. This suspense account will be termed "Inter-Provincial Suspense Account". Suitable sub-heads will be provided under this head to accommodate transactions on behalf of different Governments.

7.2. The Accountant General / Director General Audit & Accounts (Works) will arrange with the Central Accounts Office of the State Bank to have the requisite adjustment made monthly in the course of the next month by advising the necessary transfers to the Central Accounts Office of the State Bank

**SECTION II**

**RECEIPTS AND PAYMENTS RELATING TO FEDERAL GOVERNMENT**

(SEE TREASURY RULE 34)

7.3 The Federal Government has entrusted officers in charge of the Treasuries and Sub-Treasuries in the Punjab with functions of receiving and disbursing, and authorizing the Bank to receive and disburse, money on their behalf. In dealing with such transactions, the Treasury / Sub-Treasury Officers act in accordance with the Treasury Rules of the Federal Government.

**SECTION III**

**PAYMENT OF LEAVE SALARY OF OFFICERS OF FEDERAL AND OTHER  
PROVINCIAL GOVERNMENTS AT TREASURIES IN THE PUNJAB**

7.4. The Punjab Government have agreed to the payment of leave salary of officers and pensions of all Government servants belonging to the Federal and other Provincial Governments and the Government of Burma being made at any Treasury in the Punjab. The Federal Government and other Provincial Governments and the Government of Burma have also agreed to similar payments being made to Government servants of the Punjab Government at Treasuries within their respective jurisdictions.

**NOTE: -** The following procedure has been prescribed for the payment of pensions in Pakistan of the personnel paid from the Burma Defence Services Estimates: -

The Controller of Military Accounts, Burma, will forward the pension papers of the person concerned to the Accountant General, in whose jurisdiction the Treasury, at which the payment is to be made, is located. They will be transmitted by him to the Treasury officer with the necessary authority for the payment. The Treasury officer will maintain separate schedules for payments made on behalf of the Burma Government and the Accountant General will, in the usual course, arrange for adjustments of these transactions through an Account Current opened with the State Bank of Pakistan, between him and the Accountant General, Burma.

**CHAPTER VIII****CURRENCY CHESTS, COIN, NOTES AND CURRENCY TRANSFERS****CURRENCY CHESTS****GENERAL**

8.1. Under paragraph 9 of its agreement with the Government, (vide Appendix A) the bank is required to maintain currency chests at such places as the Government may, with the previous sanction of the Federal Government, prescribe and to keep the said chests supplied with sufficient notes and coin to provide currency for the transactions of the Government. On its own part the Government is to provide sufficient accommodation for these chests and is responsible to the bank for the safe custody of these chests, notes and coin and for the supply to the bank of such information and returns as the bank may from time to time require as to the composition of the balances in these chests and the amount and the nature of the transfers to and from these chests.

**CUSTODY OF CURRENCY CHESTS AND THE PROCEDURE FOR MAKING DEPOSITS THEREIN AND WITHDRAWALS THEREFROM**

8.2. At places where the Treasury business is conducted by the bank the currency chest is kept in the sole custody of the bank. The bank is responsible for keeping the currency chest stocked with notes and rupees and for keeping a sufficient supply of small coin. The bank is also responsible for the examination and correctness of coin or notes at the time of deposit in or withdrawal from the chest which are governed by the following rules: —

(a) Deposits and withdrawals may be made at any time, provided that the amount is not less than Rs.10, 000 and is a multiple of Rs. 1,000. In the case an intimation of the total amount deposited or withdrawn should be sent at once to the Local Head Office or the Link Branch by telegram (or by letter in the case of branches close to headquarters), the Local Head Office or the Link Branch will effect opposite payments in respect of these transfers and of its own transfers through the local office of the State Bank of Pakistan.

(b) Every transfer from the currency chest to the Bank or vice versa should be reported to the Currency Officer as prescribed in rule 5.10.

(c) The above rules apply mutatis mutandis to Sub-Treasuries whose business is conducted by the Bank,

8.3. At Treasuries and Sub-Treasuries whose business is not conducted by the Bank, an entirely separate receptacle or receptacles must be set aside for the contents of the currency chest **one key of which** should be held by the officer-in-charge of the Treasury or the Sub-Treasury and the other key by the treasurer of the Treasury or the Sub-Treasury, or by such other person as may be selected by him for the purpose, subject to the approval of the Head of the District. The notes and coin, held in the chest, must be kept quite distinct from the Treasury balances and must not be touched except in accordance with these rules or the instructions of the Currency Officer.

The procedure laid down in rules 3.18 for receiving money into and giving it out of double lock should be followed in making deposits in or withdrawals from the currency chest.

8.4 The following rules are applicable to all currency chests: —

(a) Half rupee, fifty paise, Quarter rupee, twenty five paise, ten paise, five paise, two paise and one paise coins should never be deposited in the chest

(b) A currency chest book in form S.T.R. 50 should be kept in the chest and the balance proved and signed at every transaction by the officers-in-charge of the chest. They should satisfy themselves that the transaction has been correctly entered and the balances correctly worked out.

**NOTE: -** The chest books should be retained for 3 complete account years.

(c) Transactions should always be in even hundreds of rupees.

(d) Notes may be deposited in a chest in exchange for coin or notes of other denominations or vice versa by the officers-in-charge of the chest. These exchanges should not ordinarily be of small sums and should be avoided as far as possible, during the last week of the month. If important exchanges take place during the last three days of the month, the transaction should be telegraphed to the Currency Officer.

(e) The chest slips should be dispatched to the Currency Officer as laid down in rule 5.10 and the notes thereunder.

**NOTE: -** The chest slips may be destroyed three months after the balances have been verified.

### **VERIFICATION OF CURRENCY CHEST BALANCES**

8.5. The rules for the periodical verification of the currency chest balances are as follows: —

- (a) In the case of chests in the custody of the Bank, the State Bank of Pakistan will conduct, through its own officers, such verification, as it considers desirable.
- (b) At District Treasuries, whose business is not conducted by the Bank, the balance should be verified at the close of each month by the Government servant who verifies the Treasury balance.
- (c) At Sub-Treasuries, whose business is not conducted by the Bank, the balance should be verified by the Sub-Treasury Officer at the close of the last day of the month the accounts of which are incorporated in the District Treasury accounts and a verification certificate forwarded to the Treasury Officer.
- (d) At every change of incumbency of the immediate charge of a currency chest, not in the custody of the Bank, the balance should be verified by the incoming officer and a report of the correctness of the balances of notes and coin sent to the Currency Officer through the Head of the District.
- (e) The currency chest balance at Sub-Treasuries, whose business is not conducted by the Bank, should also be verified by inspecting district officers, who verify the Treasury balances. A verification certificate should be forwarded to the Currency Officer through the Head of the District.
- (f) The Treasury Officer should send monthly to the Currency Officer a consolidated verification certificate for the currency chests in his district, other than chests in the custody of the Bank, detailing the balance in each chest separately, certifying that the balance in the District Treasury chest is correct and stating that certificates of Sub-Treasury Officers regarding the correctness of the balance in Sub-Treasury chests have been received by him.
- (g) The verification report referred to above will be in form S.TR.5I.

**NOTE: -** The verification report should be kept until the next one has been received.

**NOTE 2: -** Any surplus amounts found in the currency chests in Treasuries should be credited to Government account, and the deficiencies, if not recovered immediately from the

Contracting Treasurer, should be made good from the Treasury balance in the first instance. The cause of the deficiency should then be investigated and after recovering it from the person or persons concerned should be credited to Government account.

8.6. The procedure for the verification of balances of currency chests not in the custody of the Sank is as follows: —

- i. The balances of notes or coin kept in receptacles, which have not been operated on since the last verification and which are under the previous verifying officers' seal, need not all be examined at each verifying but the examination should be so arranged that no receptacle is left unverified for over six months. The seals on the receptacles to be left unverified should, however, be scrutinized every month to see that they are intact. The seal to be affixed should be the private seal of the verifying officer or a special seal kept in the custody of the Head of the District or an officer of the district staff other than the Treasury Officer.
- ii. Deleted
- iii. Deleted.

### **COIN**

8.7. Coinage constitutes a subject appertaining to the Federal Government and the rules and orders issued by that Government under the Pakistan Coinage Act apply automatically to all provincial Treasuries and Sub-Treasuries. These rules and orders alongwith other instructions relating to certain subsidiary matters such as facilities for exchanges, the acceptance of certain kinds of coin and the submission of returns regarding coin to the Currency Officer has been reproduced for the guidance of the Treasury Officers in Appendix F to this Hand Book.

### **CURRENCY AND BANK NOTES**

8.8. Under the provisions of the State Bank of Pakistan Act, 1956 (Act XXXIII of 1956), the sole right to issue bank notes vests in the State Bank. The instructions issued by the bank regarding the receipts and issue of notes, disposal of forged and defective notes, indents for notes and other allied matters have been reproduced in Appendix G to this Hand Book for the guidance of and compliance by the Treasury Officers.

# APPENDICES



**INDEX TO APPENDICES**

<b>Sr. No.</b>	<b>Name of Appendix</b>	<b>Reference to the Treasury or Subsidiary Treasury Rules in which the Appendix has been referred to</b>	<b>Subject</b>
1	Appendix A	Treasury Rule 3	Agreement between the Governor of the Punjab and the State Bank of Pakistan
2	Appendix B	Deleted	
3	Appendix C	Subsidiary Treasury Rule 4.177	Rules regulating the preparation and form of last pay certificates and other instructions relating thereto.
4	Appendix D	Note 2 below Subsidiary Treasury Rule 5.10	Detailed instructions regarding the transfers to and from currency chests and the issue of chest slips
5	Appendix E	Subsidiary Treasury Rule 5.27, Note 2.	Rules for the remittance of treasure in padlocked boxes.
6	Appendix F	Subsidiary Treasury Rule 8.7	Rules and orders relating to coin.
7	Appendix G	Subsidiary Treasury Rule 8.8	Currency and Bank Notes.

**APPENDIX A**

(See Treasury Rules)

AGREEMENT BETWEEN THE GOVERNOR OF THE PUNJAB AND THE STATE BANK OF PAKISTAN

An agreement made between the Governor of the Punjab on the one part and the State Bank of Pakistan (hereinafter called "the Bank") on the other part; whereas the Bank is constituted and incorporated and regulated by the State Bank of Pakistan Act, 1956, (hereinafter called "the Act") and subject to the various powers, provisions and restrictions in and by the Act set forth and (1) generally to regulate the monetary and credit system of the country to its best advantage and (2) so that the Bank should accept monies for account of the Provincial Government and to make payment upto the amount standing to the credit of their accounts and to carry out their exchange, remittance and other banking operations, including the management of the public debt and (3) so that the Provincial Government should entrust the Bank with all their money, remittance, exchange and banking transactions in Pakistan and in particular should deposit, free of interest, all their cash balances with the Bank excepting that the Provincial Government should be at liberty to carry on money transactions at places where the Bank has no branches or agencies and the Government might hold at such places such balances as they may require, and (4) so that the Provincial Government may entrust the Bank with the management of the public debt and with the issue of new loans;

Now it is hereby mutually agreed and declared by and between the said parties hereto as follows, that is to say: -

1. COMMENCEMENT: - This agreement shall be deemed to have come into force on the 1<sup>st</sup> day of July 1970.
2. GENERAL BANKING BUSINESS: - The general banking business of the Government of Punjab (hereinafter referred to as "the Government") including the payment, receipt, collection and remittance of money on behalf of the Government, shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Act and such orders and directions as may, from time to time, be given to the Bank by the Government through any Government officer or officers authorised by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may, from time to time, be so directed and for this purpose such accounts shall be kept in the books of the Bank and at

such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Government shall, from time to time, direct in the manner aforesaid.

3. DEPOSITS: - The Government shall employ the Bank as the sole banker in Pakistan of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balance at any places at which, for the time being, the Bank shall have an office, branch or agency and the Bank shall, subject to such orders as may, from time to time, be given by the Government in the manner aforesaid receive and hold for the Government all such monies as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customers. The Bank shall make the said monies at the said offices, branches and agencies available for transfer to such places and at such time as the Government may direct. No interest shall be payable to the Government on any of the monies for the time being held by the Bank.

4. PUBLIC DEBIT: - The management of the rupee public debt of the Government and the issue of new rupee loans by the Government and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its offices in Karachi, Lahore and Dacca and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt of the Government is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Government may, time to time, direct and shall audit at payments of such interest and act generally as agents in Pakistan for the Government in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government.

5. REMUNERATION FOR ORDINARY BANKING BUSINESS: - Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government cash balances free of obligation to pay interest thereon, and such balances shall be maintained at an amount not below such minimum as may be agreed upon between the Government and the Bank from time to time.

Provided that if the Government wishes to remit funds outside the area within its jurisdiction, except as otherwise provided for in this agreement, the Bank shall be entitled to make a charge for such remittances at rates not exceeding those which the Bank charges to banks referred to as Scheduled Banks in Section 37 of the Act, subject to a minimum charge of four annas for each remittance.

6. ADVANCES TO THE GOVERNMENT: - The Bank shall make Ways and Means Advance to the Government if so required at such rate of interest not exceeding Bank Rate as may be fixed by the Bank from time to time provided that the total of such advances outstanding at any one time shall not exceed Rupees 2.70 crores and provided further that the advances outstanding shall be fully paid off at intervals not exceeding three months.

7. SOLE AGENT FOR INVESTMENTS: - The Government shall employ the Bank as its sole agent for investments by Government either of Government fund or funds managed by the Government and the Bank shall be entitled to charge commission for sales (but not for purchase or conversions) at the rate of 1/16 per cent in addition to any further charges which the bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity value of such investments on behalf of the Government without charge.

8. REMUNERATION FOR MANAGEMENT OF PUBLIC DEBT: - As remuneration to the Bank for the management of the public debt as aforesaid the bank shall be entitled to charge to the Government half yearly a commission at the rate of Rs. 2, 000 per crore per annum on the amount of the public debt as aforesaid at the close of the half year for which the charge is made. In calculating this charge, the following amounts shall be excluded from the amount of public debt, viz.

- (a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge;

(b) The amount of stock certificates for Rs. 50,000 and upward held by the Government or by any officer or officers of the Government authorised in that behalf provided that such amount exceeds rupees one crore.

And in addition to the charge of Rs. 2,000 per crore per annum, the Bank shall be entitled to charge to the Government a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall be also entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter, from time to time, be prescribed by the Government under the powers conferred upon them by the Securities Act, 1920 (Act No. X of 1920), as in force in Pakistan, for duplicate Securities and for the renewal, consolidation, division or otherwise of all Government Securities which the Bank issues:

Provided that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause, but shall be a matter for separate arrangement if the management of such loans is entrusted to the Bank.

9. RECOVERY OF CHARGES INCIDENTAL TO MANAGEMENT OF PUBLIC DEBT: - The Bank shall also be entitled to charge to the Provincial Government: —

- (a) six monthly charges for telegrams, trunk telephones and postages incurred by the Bank in the management of the Public debt as aforesaid; and
- (b) the charges incurred by the Bank on account of cost of supply and overprinting of Border Forms and Interest Warrants.

In addition to the above, the Bank shall be entitled to charge the Provincial Government the following fees in connection with the management of floatation of new issues of loans: -

- (i) fees for renewal of Securities at the rates prescribed under Section 24 of the Securities Act, 1920 on application for conversion or at the rates prescribed for the purpose by any other Rules for the time being in force ;
- (ii) the amount of brokerage actually payable including brokerage for the Bank on its own applications and brokerage (but not commission) payable by the Bank to any agency appointed by the Bank in this behalf;

- (iii) the commission payable by the Bank to any agency as aforesaid, less the amount of turnover commission normally payable to the said agency as aforesaid,
- (iv) out of pocket expenses for advertising, telegrams, trunk telephone calls, and for incidental expenses;
- (v) a fee at the rate of Rs.1,000 per crore on all new issues, with a minimum of Rs.1,000 in respect of each new loan;
- (vi) cost of printing of loan notification undertaken by the Bank and the cost of issuing instructions to the Receiving offices. :

**10. CURRENCY CHESTS**—The Bank shall maintain currency chests of its issue Department at such places within the Province as the Government may, with the previous sanction of the Central Government, prescribe and the Government shall provide sufficient accommodation for such chests as may be required for the deposit of notes or coins and shall be responsible to the Bank for the safe custody of the said chests, notes and coins. The Bank shall keep the said chests supplied with sufficient notes and coins to provide currency of the transactions of the Government and reasonable remittances facilities to the Public at the said places. The Government shall supply the Bank with such information and returns as the Bank may, from time to time, require as to the composition of the balances in the said chests and the amount and nature of the transfers to and from the said chests. The bank shall have access to the said chests at all reasonable times for the purposes of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coins or notes at the time of deposit in or withdrawal from the said chests.

**11. CLOSING OF OFFICES OR BRANCHES:-** The Bank shall not be at liberty to close any of its offices or branches, except on such days as are public holidays under the Negotiable Instruments (Act XXVI of 1881) as in force in Pakistan and on any other day declared to be a public holiday by any notification published in pursuance of the said Act subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing within the jurisdiction of the Government shall be closed except on Fridays and on Public holidays authorised by the Government,

12. LOSS ON ACCOUNT OF NEGLIGENCE AND OMISSION:- The responsibility for all loss or damage to the Government which may result from any act or negligence or omission of the Bank or its agents in conducting the business of the public debt afore-said or the payment of interest or discharge value thereon or the renewal, conversion consolidating, sub-division or cancellation of any Government Security shall rest with and be borne by the Bank provided however that it shall not be incumbent on the Bank to verify signatures and endorsement on Government Securities which prima facie appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto provided also that in regard to the ordinary banking business at the offices, branches and agencies of the Bank of receiving and realizing money and Securities for money on account of the Government and paying cheques, orders, drafts, bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies on its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.
13. FOREIGN REMITTANCES-The Bank shall remit on behalf of the Government such amounts to such foreign countries as may be required by the Government, from time to time at the market rate for telegraphic transfer ruling on the day on which the remittances is actually made.
14. DETERMINATION OF AGREEMENT -- This agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 30th day of June, in any year, such notice, if given by or on behalf of the Government, to be addressed to the Governor of the Bank and to be served by leaving the same with the Head Office of the Bank or addressing the same to him at the Head Office of the Bank by registered post and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government in the Finance Department and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.
15. DISPUTES: - In the event of any dispute arising as to the terms and conditions of this agreement, or as to the rights or obligations of the parties hereto, such dispute or difference of opinion shall, in the event of the parties

hereto failing to reach an agreement, be referred to the President of Pakistan whose decision shall be final and binding as between the parties hereto.

16. OBLIGATIONS UNDER THE ACT: - Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Government or on the Bank by or under the Act, or any subsequent amendment or amendments of the Act.

17. PREVIOUS OBLIGATIONS: - All obligations and rights which have arisen or have been acquired or shall arise or be acquired from or by virtue of the agreement made between the Bank and the former Government of West Pakistan, before the dissolution of One Unit, shall be binding on the Bank and the Government to the extent that they pertain to the Government of the Punjab.

18. AGENCIES OF THE BANK: - The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agency or agencies as may be prescribed by the Act or any amendment thereof or as may be approved by the Government.

IN WITNESS WHEREOF

Secretary to the Government of Punjab, in the Finance Department by the order and direction of the Governor of Punjab, has hereinto set his hand and the common seal of the State Bank of Pakistan pursuant to a Resolution of the Executive Committee of its Central Board has been hereinto affixed in the presence of its subscribing officials the date and year written under the respective signatures.

Signed by the said Secretary to the Government of Punjab, in the Finance Department, for and on behalf of the Governor of Punjab, in the presence of

Sd/-

Secretary to the Government of  
Punjab, Finance Department.

Deputy Secretary to the Government of Punjab, Finance Department.

The Common seal of the State Bank of Pakistan affixed hereto in presence of

Common Seal of the State Bank of Pakistan



Mr.-----and  
-----,two of its Directors  
and----- for Governor.

MEMORANDUM OF PROCEDURE FOR WAYS AND MEANS ADVANCES TO  
THE GOVERNMENT OF THE PUNJAB

1. GRANT OF ADVANCES AND THEIR REPAYMENT:

Advances will be made by the Director of Accounts, State Bank of Pakistan, Central Directorate, Karachi, as and when the general cash balance of the Government of the Punjab, comprising the balance in the Non-Food Account, falls below the fixed minimum. The minimum credit balance which the Government is required to maintain in its Non-Food Account with the Bank has been fixed as Rs. 22 lacs on days other than Fridays and Rs. 27 lacs on Fridays. The advances will be given only to the Non-Food Account for the purpose of maintaining therein the prescribed minimum credit balances. The maximum advance that may be outstanding at any given time under Agreed Arrangement, Special Arrangement and Against Government Securities will be limited to the extent of Rs. 54 lacs, Rs. 2.16 crores and Rs. 3.42 crores respectively subject to any changes that may be made from time to time in consultation with the State Bank of Pakistan. The Central Directorate will effect automatic repayment of the Ways and Means Advances granted to the Government of the Punjab, together with the amount of interest accrued thereon, in full or in part as and when the balance in the Non-Food Account of the Government permits, under advice to the Finance Department and the Accountant General, Punjab. The advances will be granted and repaid in multiples of Rs. 1 lac. The currency of each advance will be 90 (ninety) days. In case the advance is not repaid within its currency, it will automatically be retired and a fresh advance granted by the State Bank of Pakistan in lieu thereof.

2. PROMISSORY NOTE:

**Demand Promissory Notes indicating the various drawing limits of the Government and having a maximum currency of 3 years together with an agreement in the attached forms to be executed on behalf of the Government of the Punjab and sent to the Director of Accounts, State Bank of Pakistan, Central Directorate, Karachi.** Execution of individual promissory notes in each case shall not be necessary. The Director of Accounts, State Bank of Pakistan, Central Directorate, Karachi, shall be furnished with the name and designation of the officer(s) authorised to sign Promissory Notes, with their specimen signatures. Changes in the holder(s) of the appointments will be notified from time to time with specimen signatures.

3. PLACE WHERE ADVANCES WILL BE MADE:

Ways and Means Advances will be made at the State Bank of Pakistan, Central Directorate, Karachi, where the Principal Account of the Government of the Punjab, is maintained.

4. RATE OF INTEREST:

Interest on Ways and Means Advances to the Government of the Punjab will be charged at the rates as agreed upon from time to time by the Government of the Punjab and the State Bank of Pakistan, the rates at present, being 7 per cent per annum upto an amount of Rs. 54 lacs under Agreed Arrangement, and 8 per cent on Rs. 2.16 crores and Rs. 3.42 crores under Special Arrangement and against Government Securities respectively.

5. CALCULATION OF INTEREST:

For the purpose of calculating interest, the following procedure will be observed. Interest will be calculated on the occasion of each repayment based on the amount repaid and the number of days for which it has remained outstanding. The amount of interest due from the Government of the Punjab, will be debited straight way to the Account of the Government under advice to the Finance Department and the Accountant General, Punjab.

6. Any matter for which no specific provision has been made above, will be referred to the State Bank of Pakistan, Central Directorate, Karachi, as and when occasion arises.

Sd/-

Secretary to Government of the Punjab,  
Finance Department.

## AGREEMENT

In terms of procedure followed by the Government of the Punjab for taking Ways and Means Advances from time to time from the State Bank of Pakistan under Section 17(5) of the State Bank of Pakistan Act, 1956, the Government of the Punjab have delivered to the State Bank of Pakistan Demand Promissory Notes for Rs. 54 lacs, Rs. 2.16 crores and Rs. 3.42 crores each which is the maximum limit of the Ways and Means Advances admissible to the Government of the Punjab under Agreed and Special Arrangements and against Government Securities respectively carrying interest as agreed and having a maximum currency of 3 years. The Government of the Punjab agree to repay advances drawn from time to time with interest as agreed upon within a maximum period of 3 months (90) days from the date of each advance and the Bank can adjust the amount due in full or in part from the account of the Government of the Punjab if the balance position warrants this action.

For and on behalf of the Government of the Punjab,

Sd/-

Secretary to the  
Government of Punjab, Finance Department

**APPENDIX B**

(Sections into which establishment bill should be divided)

-DELETED-

**APPENDIX C**

(See S.T.R. 4.177)

**RULES REGULATING THE PREPARATION OF LAST PAY CERTIFICATES  
IN CASES OF TRANSFERS ON DUTY OR ON RETURN FROM LEAVE**

1. Transfers on duty may be of two kinds: -
  - (i) A Government servant may proceed on duty from one province or circle of audit to another;
  - (ii) A Government servant may proceed on duty from one place to another in the same province or circle of audit.
2. In the former case, the certificate should be given as follows: -
  - (a) If the Government servant is employed at the station of the Accountant General of his province or circle of audit and the system of payment after pre-audit is followed in his office, the certificate should be given by that officer and a duplicate of it should be forwarded to the Accountant General of the transferred Government servant's new province or circle of audit, otherwise the procedure laid down in clause (b) below should be adopted.
  - (b) If he has to pass through that station on his new province or circle of audit, the certificate should be given, in duplicate, by the officer-in-charge of the Treasury from which he last drew pay and both copies countersigned by the Accountant General, one copy of the countersigned certificate should be forwarded by the latter to the Accountant General of the transferred Government servant's new province or circle of audit.
  - (c) If he is not employed at, and has not to pass through the Accountant General's station, the certificate should be given by the officer-in-charge of the Treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servant's new province.

EXCEPTION. As an exception to the preceding rules, the last pay certificate of officials transferred from one province or circle of audit to another, may be given by the head of the office and need not be countersigned by the Accountant General concerned, but in the case of transfers out of Pakistan, the last pay certificate should be signed by the Accountant General.

3 In the second case of transfer, the Government servant should obtain a last pay certificate from the officer-in-charge of the Treasury from which he last drew pay. In the case of officials, the LP.C. should be obtained from the head of the office under whom he was last employed.

4 A Government servant who has drawn his leave salary in Pakistan should, before returning to duty, obtain a last pay certificate from the Accountant General by whom or within whose jurisdiction his leave salary was last paid.

5. The last pay certificate shall be prepared in all cases mentioned above in the following form. This form provides for detail of the fund deductions, although the officer preparing the bills is responsible for their correctness; but the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any recoveries made under an order of attachment of his pay by a Court of law of which he may have received notice before granting the certificate, but also for passing on any of which he may afterward receive notice to the Treasury or the disbursing officer from which the Government servant will, in future, draw pay.

6. In all cases of transfer from one district to another within the same audit circle, the last pay certificate should specify the last regular or monthly payments; and the entire pay for the month in which transfer has been made should be paid in the new district except where the Treasury or the financial rules of a Government provide to the contrary.

7 In the case of the pay bill of a Government servant of whatever rank required to accompany the headquarters of Government to a hill station, which has been declared to be the headquarters of Government for the time being, the signature or countersignature of an officer on the bill, may be treated as a last pay certificate for the purposes of these rules.

**LAST PAY CERTIFICATE**

Last pay certificate of Mr. ....  
of the .....  
proceeding on .....  
to .....

2 He has been paid upto .....  
at the following rates:—

<b>Particulars</b>	<b>Rates</b>
Substantive pay	
Officiating pay	
Compensatory Allowances	

Deductions

3. He made over charge of the office of .....  
on the .....noon of .....

4. Recoveries are to be made from the pay of the Government  
servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have  
been made as noted on the reverse

<b>Period</b>	<b>Rate</b>	<b>Amount</b>	
		Rs	Ps
From..... to..... at Rs .....a month.			
From ..... to .....at Rs .....a month.			
From ..... to ..... at Rs .....a month.			

6. He is entailed to draw the followings-----

7 He is also entitled to joining time for ... ..day.

8. The details of the income tax recovered from him up to the date  
from the beginning of the current financial year are noted on the reverse.

(Signature)...

Dated:

(Designation). .....

.....19.

**REVERSE**

Details of recoveries

Nature of recovery .....

Amount Rs. ....

To be recovered in..... installments.

**DEDUCTIONS MADE FROM LEAVE SALARY**

From.....to..... on account of..... Rs.....

From..... to.....on account of ..... Rs.....

## APPENDIX C

Name of Month	Pay	Gratuity Fees, etc,	Funds and other deductions	Amount of income tax recovered	Remarks
	Rs.	Rs.	Rs.	Rs.	Rs.
July 20-----					
August 20-----					
September 20-----					
October 20-----					
November 20-----					
December 20-----					
January 20-----					
February 20-----					
March 20-----					
April 20-----					
May 20-----					
April 20-----					
June 20-----					



**APPENDIX D****(SEE NOTE 2 BELOW S.T.R. 5.10)****INSTRUCTIONS TO TREASURY OFFICERS AND AGENTS OF BANK IN CHARGE OF CURRENCY CHESTS**

1. The accounts of all currency chests are maintained at the Issue Department of the State Bank of Pakistan, which is the head office of the circle. As that office has not only to bring all transactions to book, but also to watch that each transaction is adjusted by an opposite transfer of an equivalent amount and that the balances shown in the accounts agree with the balances reported in the verification statement, it is essential that opposite transfers should be correctly made and that all transactions should be reported promptly and accurately. The following instructions have been framed with this object and failure to observe them will in each instance be noted as a Treasury irregularity.

2. Currency chest transactions come under the following categories: -

**(A) NOT INVOLVING OPPOSITE TRANSACTIONS: -**

- (1) Actual remittances of treasure from one chest to another within the circle, to or from the head office of the circle or between one chest in the home circle and another within a foreign circle.
- (2) Deleted.

**(B) INVOLVING OPPOSITE TRANSACTIONS WITHIN THE DISTRICT: -**

- (3) Local exchanges i.e. deposits into (or withdrawal from) chest at the Treasury or bank immediately adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) the chest at the Treasury or bank at the same place. These transactions should not be confused with local transfers:
- (4) Intra-district or local transfers i.e. deposits into (or withdrawal from) one currency chest in the district adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) another Currency chest situated at the headquarters of the district or within the same district, where there is no branch of the Bank in charge of a Currency chest either at the headquarters of the district or in any of the sub-division thereof; and

**(C) INVOLVING OPPOSITE TRANSACTIONS AT THE PLACE WHERE THE HEAD OFFICE OF THE CIRCLE IS SITUATED: —**

- (5) Extra-district transfers or Treasury Bank transfers requiring adjustment outside the district i.e. deposits into (or withdrawal

from) Treasury / bank balance either at the district headquarters or in any of the sub-divisions of the district adjusted not within the district, but by the withdrawal (or deposit) of an equivalent amount from (or into) the Currency Chest maintained at the Bank at the place where the head office of the circle is situated.

3. All currency transactions must be reported on Currency Slips as described in rule 5.10. These slips should be numbered serially for each financial year to facilitate reference. Each transaction should be classified in one of the categories described in Instruction No. 2. Transactions of the same class, taking place on the same day, may be entered in one slip, but transactions of different kinds must always be recorded in separate Chest Slips. The following instructions should also be carefully noted in preparing Slips: -

- (a) The name of the office to or from which a remittance is sent or received should be stated.
- (b) Local exchanges must not be confused with the local or Treasury (or Bank) Transfers and must be promptly reported.
- (c) In the case of a local or intra-district transfer, the place where the opposite transfer takes place should be stated.
- (d) To enable the Treasury (of Bank) to make i.e. extra-district transfers to be effected at the Issue Department without delay, separate intimations are sent to the Currency Officer or the Bank, as the case may be, either by letter, as in form enclosed or telegram. These intimations should show separately the value of notes and coin transferred, and as these details are entered in the Issue Department accounts at the time, it is essential that there should be no discrepancy between the amounts shown in the intimations and in the slips advising the transactions. Delay must also be avoided in carrying out all transfers at the chests or in sending slips to the Currency Officer.

4. (a) Slips for actual remittances of treasure, local transfers, local exchanges and Treasury (or Bank) transfers should be sent by the Treasury Officer or the Bank direct to the Currency Officer. In the case of Sub-Treasuries, copies of such slips except those relating to local transfer should, however, be sent simultaneously to the District Treasury Officer in order to enable the latter to incorporate them in the accounts of the district.

(b) Slips for local transfers should always be sent by Sub-Treasuries in duplicate to the District Treasury Officer, who, after making the necessary opposite transfer, should retain one copy of the Sub-Treasury chest slip and forward the other copy to the Currency Officer along with the Treasury Chest slip reporting the corresponding transfer. The number and date of the Treasury Chest Slip should be noted on the accompanying Sub-Treasury Chest slip or slips, as the case may be. In such cases, however, the Sub-Treasury Office will intimate the transfer by letter in the form enclosed to the Currency Office in order to advise him of the change in the balance and also to enable him to watch the adjustment at the District Treasury.

5. Transactions of any kind should be avoided, as far as possible, after the last day for transactions in each month fixed by the Treasury Officer for each chest within the district, so as to ensure that the last Currency Slip reaches the Currency Officer by the 4th at the latest of the following month. In order to avoid differences arising between the balances of the chest as worked out in the head office and those reported in the monthly verification statement, great care should be taken to avoid any delay in the dispatch of slips. The provisions of rule 8.5 regarding the submission of verifications statements should be strictly observed.

6. Amended slips are occasionally received without being called for and without any indication that they are "amended". The word "Revised" should always be prominently written in red ink on such slips, the serial number of the slip remaining unchanged.

#### FORM

The undersigned begs to intimate the \_\_\_\_\_ of Rs. \_\_\_\_\_ in  
 deposit  
 withdrawal  
 into  
 notes and / or coins \_\_\_\_\_ the Currency Chest maintained at this Sub-  
 from  
 Treasury which has been included in the Sub-Treasury chest slip No.----- dated  
 the ----- for incorporation into the ----- Treasury chest slip  
 and transmission to the Currency Officer.

To

The Currency Officer;

\_\_\_\_\_.

Treasurer, Sub-Treasury

Sub Treasury Officer.

**APPENDIX-E****(SEE NOTE 3 BELOW S.T.R. 5.27)****RULES FOR THE REMITTANCE OF TREASURE IN PADLOCKED BOXES**

- I. Bags holding 2,000 rupees each should be used and the mouth of each bag should be tied up with string. The string should be knotted and the two ends drawn through a hole in a piece of wood or stout card board and sealed into the wood or card board.
- II. The bags, after being sealed, should be placed in the iron remittance boxes which should then be closed and the padlocks affixed and locked.
- III. The Escort Officer should sign a receipt at the foot of each copy of the invoice as “ responsible for ----- boxes of marks and weights detailed above said to contain ----- coin to the value of Rs.-----.”
- IV. Each padlock should be enclosed in a bag and the neck of the bag tied with string and the ends of the string near the knot sealed into the bag. The bags should be sewn on the outside and then turned inside out before they are drawn over the padlock. Leather bags are recommended. A specimen impression of the seal should be made on the invoice.
- V. Each box should be weighed in the presence of the Escort Officer and the number, weight and contents of each box should be entered in the invoice.
- VI. The boxes should have their destination written on stout labels tied securely to each box.
- VII. On arrival, each box should be weighed and its seal examined.
- VIII. If the weight is incorrect, the seal should be carefully re-examined and compared with the specimen seal on the invoice and the fact should be brought to the notice of the Deputy Commissioner, if he is at headquarters before the seal is broken.
- IX. If the remittance arrives while the Treasury is open and the weights are correct, the boxes should be immediately be opened and the bags counted in the presence of the Treasury Officer. The Treasury must not be closed until this examination is completed. The bags should be removed from the remittance boxes and be placed in the Treasury either in a treasure chest or cage.
- X. If the remittance arrives at night, it should remain in the custody of the Police Guard until the next morning.

XI. If the remittance arrives on a day when the Treasury is not open, the Treasury Officer and the Treasurer should attend at once, open the boxes and count the bags and place remittance inside the strong room in a chest or cage as above. (The entry in the accounts should be made on the next working day.)

XII. The boxes should be locked with Chobb's or Hobb's locks and each lock should have duplicate keys.

XIII. When a Treasury Officer receives an order to remit coin to a Treasury in another district, he should, on receipt of the orders, send the duplicate keys of all the locks by registered postal parcel insured for Rs.50 to the receiving Treasury. The receiving Treasury should acknowledge receipt of the keys as soon as they arrive. The remittance should not ordinarily be start until the remitting Treasury Officer receives this acknowledgement, which should ordinarily be sent by post. In cases of urgency, it may be sent by telegram; but a post copy of the telegram should be sent as well. The keys will be returned to the Treasuries of issue under the same precautions though their receipt need not be acknowledged by telegram not need the return of empty boxes be delayed until the keys are acknowledged. Similar procedure should be followed in respect of remittances between Sub-Treasuries within the same district or between the District Sadr Treasury and the Sub-Treasuries subordinate to it.

XIV. The locks used for remittance purposes should not be used for any other purpose and each lock and the corresponding keys should have a distinct number stamped on them. It will be convenient if the number consists of a letter and a number. The later will indicate the district and the number will be a serial number. This will prevent confusion when the boxes of several districts are used for one remittance.

XV. When not in use, the padlocks and keys will be kept at Treasuries and Sub-Treasuries under the existing rules for the custody of Treasury padlocks and keys.

XVI. Ordinarily, each district will be supplied with 30 standard boxes. This suffices for a remittance of Rs.1, 80,000 if all the boxes are at headquarters and Rs.6, 000 is placed in each or one an average Rs.1, 00,000 as several boxes will be at Sub-Treasuries. If more boxes are required, the receiving Treasury should be asked to send its stock of boxes and one set of keys to the remitting Treasury. If it is ascertained that this is insufficient, boxes will be obtained from one or more Treasuries situated between the receiving and the

remitting Treasury, one set of keys being sent to the remitting Treasury and one set to the receiving Treasury. There will be little or no increase of cost of carriage as in any case, each box will have to perform the double journey to and from the receiving Treasury. Empty boxes should be returned with the padlocks locked on them to the Treasury to which they belong either by goods train or with the escort, if they are urgently required. The keys should be returned by registered and insured post, though the return of the boxes should not be delayed till the keys are acknowledged.

XVII. The extra precautions required when a remittance has to cross a river in a boat or is sent by rail are laid down in Subsidiary Treasury Rule 5.29.

XIII. The Police escort should be given one or more Chubb's locks for locking up the railway wagons in which remittance is packed.

**APPENDIX-F**

(SEE S.T.R. 8.7)

**RULES AND ORDERS RELATING TO COIN****KINDS OF COIN AND LEGAL TENDER**

1. Under the Pakistan Coinage Act, as amended from time to time, the following coins have been issued: -

- i. **PURE NICKEL:** - Rupees, half rupees, 50 paise, quarter rupee and 25 paise. The standard weight of the rupee is 180 grains troy and other coins are of proportionate weight.
- ii. **CUPRE NICKEL:** - 50 paise, 25 paise and 10 paise coins the standard weights of which are 5, 4, 5/4 grams troy respectively.
- iii. **NICKEL BRASS:** - 5 paise and 1 paise coins the standard weights of which are 3 and 1.5 grams troy respectively.
- iv. **BRONZE:** - 2 paise and 1 paise coins the standard weights of which are 2.25, 2 and 1.5 grams troy respectively.
- v. **ALLUMINIUM:** - 2 paise and 1 paise coins the standard weights of which are 0.75 and 0.6 grams troy.

The rupee is legal tender to any amount and the half rupee and fifty paise for any amount not exceeding Rs.10 and the quarter rupee and twenty-five paise for any sum not exceeding one rupee provided they satisfy the condition of currency laid down in paragraph 6. 10 paise, 5 paise and 1 paise coins are legal tender for any sum not exceeding one rupee.

**RECEIPTS OF COINS AT TREASURIES AND SUB-TREASURIES**

2. The following rules (instructions) should regulate the receipt at Treasuries and Sub-Treasuries of small coin and of coin which is not legal tender: -

10 paise, 5 paise, 2 paise and 1 paise should be received in payments to the Government up to any amount although they are legal tender only for a sum not exceeding one rupee.

**EXCHANGE OF SMALL COINS**

3. Half rupee, fifty paisa, quarter rupee, twenty-five paisa, 10 paisa, 5 paisa, 2 paisa and 1 paisa ( subject to any special instructions which may be issued for their withdrawal) should be issued freely to persons wishing for them either in payment of claims against the Government or in exchange for rupees or for notes which the Treasury may be cashing. Treasury Officers are responsible for seeing that sufficient stock of small coins is maintained to meet all such demands.

4. (a) Rupees and notes should be issued freely in exchange for legal tender bronze, aluminium nickel or cupre nickel coin in parcels of the value of not less than two rupees at every Treasury and Sub-Treasury and at the bank conducting the cash business of a Treasury or Sub-Treasury.

(b) Whenever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply on the spot notes and rupees in exchange for the legal tender bronze cupre nickel / aluminium or nickel coin which may be collected by the surveyors or foremen at such assemblages.

5. If the instructions in the preceding paragraphs are carried out, legal tender bronze aluminium and cupre nickel coin should never circulate at a discount. If nevertheless such coin does, at any time or anywhere, circulate at a discount or at a premium, the circumstances should be immediately reported to the Currency Officer, with a full explanation of the supposed cause and of the remedial measures taken.

#### **CONDITION OF CURRENCY**

6. No conditions of currency have been prescribed for pure nickel, cupre nickel aluminium or bronze coin. Such coins are, therefore, legal tender even if they are worn or defaced provided they bear traces of Government Mintage.

#### **CUTTING OR BREAKING OF COUNTERFEIT AND DIMINISHED COIN**

7. (a) Section 20 of the Pakistan Coinage Act provides that when any coin purporting to be coined or issued under the authority of the Federal Government is tendered to any person authorized to act under that section and such person has reason to believe that the coin is counterfeit, he shall, by himself or another, cut or break the coin.

(b) A list of persons authorized to act under Section 20 of the Pakistan Coinage Act is given in Annexure-A. A memorandum giving certain hints for the detection of counterfeit coin is given in Annexure-B.



**ACCEPTANCE AND DISPOSAL OF COUNTERFEIT, DIMINISHED, DEFACED, SHROFF-MARKED AND SOLDERED COINS**

8. A memorandum indicating the special characteristics which ordinarily distinguish fraudulently defaced coins is given in Annexure-C.

9. Any person authorized to cut or break counterfeit coin may, at his discretion, either return the cut coin to the tenderer who shall bear the loss caused by such cutting or breaking the coin or the coin may be sent to the Mint for final examination.

10. Judicial Officers may send counterfeit coins to Treasuries and Sub-Treasuries for remittance to the Mint. With these coins, a short description of the case should be furnished and any implements such as dies, moulds etc, which may have been found, should be sent. These receipts should be kept quite separate from coins withdrawn by the Treasury Officers etc, which have to be remitted in accordance with the instructions contained in paragraph 21. Each remittance by a Judicial Officer should be put into a separate wrapper with details of the source of receipt of the coins and other particulars. If the Government so direct, the Treasury Officer should send the counterfeit coins to the Mint through the Inspector General of Police or other officer nominated by the Government.

11. Counterfeit nickel coins received in a remittance should be returned to the remitting Treasury if the Treasurer of the remitting Treasury wishes them to be returned and is willing to bear the cost of returning them; otherwise they should be sent to the Mint.

**NOTE 1: -** In the case of remittances to the Mints unaccompanied by potedars the rejected coins should not be sent back to the remitting treasury except on a special application for their return which must be made by the treasury immediately after receipt of the Mint advice. The cost of returning the coins must be borne by the treasurer of the remitting treasury.

**NOTE 2: -** The rejected coins and slips from remittances received from the offices of State Bank of Pakistan or of the Bank acting as an Agent\* of the State Bank will be collected by their local representatives from the Mint periodically: preferably once a month. The representative will take with him to the Mint Master concerned a letter authorizing him to receive the rejected coins and slips in respect of any particular Mint Outturn Certificate. The Mint reserves the right to destroy all rejected coins not asked for within three months of the date of

issue of the Outturn Certificate. The slips showing the rejected coins found in the bag will be returned alongwith the Outturn Certificate to the remitting treasury.

12. At places where there is neither a currency office nor a branch, sub-branch or a pay office of the State Bank of Pakistan of Bank acting as an Agent\* of the State Bank, Treasury and Sub-Treasury Officers are authorized to accept Office and Telegraph and Telephone Offices.

#### **DEFACED COIN**

13. (i) Defaced but not fraudulently defaced Nickel and Bronze Coins are legal tender and should be accepted at Treasuries, but if they are soldered or otherwise unfit for re-issue they should not be issued to the public but should be dealt with like other uncurrent coin.

(ii) a memorandum indicating the special characteristic which or ordinary distinguish fraudulently defaced coin is given in annexure "C".

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\*The National Bank of Pakistan now the Agent of the State Bank of Pakistan.

#### **ACCEPTANCE OF BURNT COINS**

14. (1) Burnt Coins may be received at treasuries if they are identifiable as genuine Pakistan coins. All burnt coins accepted at treasuries will be sent apart for remittance to the Mint as uncurrent coins. Burnt coins which are not indentifiable as genuine Pakistan coins should not be accepted at treasuries. The presenter should be directed to send them to the Mint for examination. Such coins of unidentifiable will not be accepted at treasuries or at the Mint.

(2) Burnt Bronze, Cupro Nickel and Alluminium Coins may be received at treasuries at their face value, provided they are identifiable as genuine Pakistan Coins. Such coins if unidentifiable will not be accepted at treasuries or at the Mint.

#### **SUPPLY OF WEIGHTS AND SCALES**

15. (a) The weights are supplied by the Min Master, free of charge , to all treasuries and to the Bank conducting the cash business of a treasury. If they are supplied to replace weights lost, they person through whose default the loss has occurred will, if the Head of the District in the case of Treasury and the Manager or agent in the case of branches of the Bank, so directs pay penal charge of one rupee for each weight lost the recovery being credited to Government as a miscall aneous receipt. No adjustment in the Mint accounts is

necessary. If the weights are supplied to a Foreign State the State concerned should bear the cost.

(b) Weights other than minimum weights and scale of various sizes including minimum weight scale are supplied by the Mint on payment. If any treasury desires to purchase these from the Mint, it will send an indent for the supply to the Mint master direct. The minimum weights are also supplied by the Mint on indents

(c) Worn out and surplus minimum weights should be returned to the Mint for disposal.

#### **WEIGHTMENT OF COIN AGAINST MINIMUM WEIGHTS**

16. (a) Coins should never be directly weighed against the minimum weights, that is to say, it is incorrect to place the minimum weights in one pan and the coin in the other, as if the arms of the scale are not of exactly the same length, the weightment is false. At the beginning of work the minimum weights should be placed in one pan, and should be balanced exactly by pieces of metal palced in the other pan. The minimum weight should than be removed from its pan and the coins to be tested should be placed one after another on the pan from which the minimum weight has been removed. The minimum weight should only be put back in its pan to test the counterpoise occasionally during the day. If this method, which is the only correct one, be adopted any error due to difference to length of arms of the balance, however, minute, is avoided, and wear and tear of the minimum weight will be greatly reduced.

(b) Minimum weights should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid any abrasion.

#### **WITHDRAWAL OF COIN FROM CIRCULATION**

17. (1) The above, rules provide for the withdrawal of counterfeit, and defaced coin from circulation, but in order to maintain the currency in the hands of the public in as good a condition as possible, the following coins also should be withdrawn from circulation whenever they are received at a Government treasury, although they are legal tender:-

(a) Pure Nickel, Cupro Nickel alluminium and bronze coin which are defaced or which are so worn that the denomination and date are not easily decipherable.

(b) Bronze coin which are defaced or badly worn or which for any other reason are considered to be unfit for circulation.

(2) coins called in by the Federal Government should be withdrawn from circulation, as soon as they are received at a Treasury or the Bank.

18. Treasury Officers should remember that the state of the currency in the hands of the public is largely dependent on the strict observance of the above rules for the withdrawal of coins which are unfit for circulation. Treasurers and their sheriffs are primarily responsible for this work and should be required to keep a rough memorandum book showing the tale of the coin examined by each man per diem and the number of light weight and other defective coins discovered per thousand rupees tested.

Constant supervision should be maintained by the Treasury Officers and if it appears that the numbers of coins withdrawn from circulation is small special steps should be taken to see that all coins received at the treasury are properly shorffed.

19. All coin received by government officers and withdrawn from circulation should, whether or not it has been cut or broken, be sent at the first convenient opportunity to the Mint or to any principal treasury appointed by Currency Officer to receive such coin for remittance to the Mint. Such coin will be credited in the officer's cash balance as "Uncurrent coin" at actual value at which it has been received, and on transfer to the Mint will be credited at the Mint at the face value, any loss incurred in recoinage being adjusted in the Mint accounts.

20. coin received by a person other than a Government officer and withdrawn from circulation under these rules should, whether or not it has been cut or broken under these rules, be sent to the nearest treasury where it will be paid for at the face value and remitted to the Mint in usual course.

21. The following are the rules for remittance to the mint of coin withdrawn from circulation: -

- (a) Broken cut coin should not be remitted ordinarily until a sum of at least Rs. 20 has accumulated.
- (b) Invoices of the remittances sent to the Mint should be prepared in Form II in this Appendix. Treasury Officer should devote particular care to filling them up correctly.
- (c) The Mint Master will prepare a valuation statement of the remittance received and forward it to the remitting treasury, or the Bank.

- (d) Any deficiency in tale found by the Mint Master must be made good by the Treasurers and any excess in tale will be returned to the remitting treasury or the Bank. Any excess in value found by the Mint Master will be credited to Government.
- (e) When the proportion of current rupees fit for circulation found in such a remittance, whether or not cut or broken exceeds five percent of the whole, the Mint Master will make a special report to the District Officer, or the Manager of the State Bank of Pakistan or the according as the remittance is received from a treasury or sub treasury, an officer of the State Bank of Pakistan for such disciplinary action as may be considered necessary to improve the quality of shroffing in the remitting office.

22. Railway Administration should send to the Mint, through the Provincial Government (or the Inspector-General of Police, the Deputy Inspector-General or Police, incharge of the Criminal Investigation Department and Railways, or any other officer holdings as similar position whom the Provincial Government may designate), only such counterfeits should be serrt to the treasuries to be cut or broken. They should submit to the Mint quarter, including both the coins sent to the treasury and those sent to the Mint. Copies of the statement should be sent to the Provincial government (or the Inspector-general of Police) (the deputy Inspector-General of Police incharge of the criminal Investigation Department and Railways or other officer). Station Master or other railway officials should also give the earliest possible information to the Police of the of the tender of any counterfeit coin.

#### **RETURNS OF COINS**

23. Treasury Officers should on 20th July each year, submit to the Currency Officer a return in form VI, showing genuine coins cut or broken during the previous year on account of being defaced. They should also submit to the Mint Quarterly, and not later than the 10th of the month following the quarter to which it relates, a return in form VIII in this Appendix showing counterfeit coins to received in the previous quarter excluding receipt from Railway but including receipt from courts and from all other sources.

The return should include the coin received by the Bank conducting cash business of the Treasury Officer immediately after the close of each quarter.

#### **SUPPLY OF COIN**

24. (a) In districts where the cash business of the treasury is not conducted by the Bank, the Treasury officer is responsible for maintaining at his treasury a sufficient supply of all kinds of coin for issue to the public. He should as far as possible submit to the currency Officer his requisition for the supply of small coin and rupees with the Cash Balance Report. Ordinarily remittances of coin will be sent to the district treasury and distributed to sub-treasury from there by the Treasury Officer, but in certain cases e.g., when a sub-treasury is on a Railway, it may be more economical to send remittances to a sub-treasury and make the distribution from there.

(b) In districts where the cash business of the Treasury is conducted by the State Bank of Pakistan, the Manager of Agent\* of the Bank is responsible for maintaining a sufficient stock of rupees and small coin to meet all demands from the public at the district treasury and also demands from the Treasury Officer for supply to sub-treasuries when the Treasury Officer wishes to replenish the stock of coin at a sub-treasury, he will obtain the necessary coin from the Bank unless the sub-treasury requirements are large and it is more convenient and economical to obtain a direct remittance from the Currency Office or Small coin Depot. In the case of branches of the Bank acting as Agent\* of the State Bank, the Manager of Agent\*, of the State Bank, the Manager of the Bank will submit his indents for supply of coin to his Local Head Officer or Link Branch, who will arrange with the Currency Officer for the necessary remittances.

#### **FOREIGN COIN**

25. Save as hereinafter provided, foreign coin or notes should not be received in treasuries, except under some general or special orders of the Government.

26. Troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it has been issued to the troops, the officer Commanding the troops certifying the rate and also the fact that the money has been issued as pay.

27. Foreign coins may, in special circumstances, be paid into a treasury as part of a deposit, eventually to be made over to a third party; the disbursement will be of the same coins, and so it is immaterial whether, for purposes of account, the market rate, the essay rate, or a purely arbitrary value is assigned to such currency.

#### **SMALL COINS DEPOT**

28. (a) Depots for the custody and issue of small coin have been established at all currency offices, some treasuries and certain “ branches of the National Bank. A list of the depots is given in annexure “d”. the balance of all small Coin Depots are balance of the Federal Government.

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 \* The National Bank of Pakistan, now acts as the Agent of the State Bank of Pakistan.

Where a depot is in charge of a Treasury Officer, the balance, the accounts and the transactions must be kept entirely separate from those of the Treasury and currency balances. The instructions regarding custody of treasure in Chapter III of the subsidiary Treasury Rules should be observed in dealing with receipts into and issues from depots.

NOTE:- A list of Small Coins Depot is given an Annexure D.

(b) The Account of the depot of sub depot will kept in inform IX in this Appendix every transaction being entered at the time of its occurrence and the closing balance struck.

(c) On every day on which a transaction occurs, a lip being a copy of the entry of the transaction in the accounts, with the balance before and after it, will be dispatched to the Accountant-General and to the currency Officer.

NOTE:- the currency Officer may, in consultation with the Accountant General, arrange for the submission of monthly account to the Accountant-General instead of the daily slip.

(d) The balance on the 30th June and the 31st December of the depots located at district treasuries shall be verified by the District Officer and the result of the verification reported in the Cash Balance Reports for those months. When the district officer is absent from the station and is unable to conduct the verification in person, the verification may be carried out by the officer who signs the accounts or by an office deputed by the District Officer for the purpose.

NOTE:- In the case of depots located elsewhere than at the headquarter of he district if the District Officer is unable to verify the balance, the verification may be conducted by an Officer nominated by him and if an Officer is not available by the Sub-Treasury Officer.

(e) The numbers of boxes and bags of a each class of coins shall be counted at the time of verification and it must be seen whether the seals, on the boxes of bags are intact. The contents of five percent, of the bags in the case of pure nickel and cupro-nickle coins of the denominations of whole rupee, 50 paisa and 25 paisa coins shall be

verified physically. The contents of two per cent of the bags or boxes in the case of 10 paise and 5 paise coins and one per cent of the bags or boxes in the case of 2 paise and one paise coins shall be verified by actual counting.

**TREASURIES WHOSE BUSINESS IS CONDUCTED BY THE BANK**

29. The instructions contained in this appendix apply mutatis mutandis to treasuries whose cash business is conducted by the Bank except where special instructions are laid down for such treasuries. The Agent or manager of the Bank will supply the Treasury Officer with the information regarding receipts and issues at the branch of the Bank necessary for the submission of the returns prescribed in paragraph 23 and 24



**ANNEXURE "B"****[See Rule 7(b)]****1. COUNTERFEIT COINS AND HOW TO DETECT THEM**

Counterfeit coins are made from non-standard metals and are either cast or struck. They will, therefore, differ from the genuine coins in the metallic lustre, weight and hardness etc. The cast coins will have the usual defects of castings namely rough and pitted surface, rounded letters, imperfect impression and imperfect rim at the "Gate" etc. In struck coins, milling is usually very irregular, pearls are often spaced at irregular intervals, etc.

**2. TYPE OF COUNTERFEIT COINS**

In the new series of Pakistani coins, two kinds of counterfeit are found in circulation i.e. Cast counterfeits and struck counterfeits.

- i. **CAST COUNTERFEITS:** - Castings is the easiest method and generally adopted in making counterfeits.
- ii. **STRUCK COUNTERFEITS:** - Struck counterfeits are made by striking or pressing blanks between "Dies of Steel" or hard metal which bear the impression of the coin. The blanks thus struck may have been cut from metal sheet or cast in approximate dimensions of the coins or alternatively made by hand.

**3. MOULDS FOR CASTING COUNTERFEITS**

- i. The moulds for casting counterfeits are usually made of fine sand clay etc, the required impression being taken from a genuine coin.
- ii. The mould is provided with a small hole or "Gate" in the rim through which the molten metal for casting is poured. A projection forms on the rim of the cast counterfeit when it solidifies with the rest of the casting and has to be either milled or filled by hand. Signs of such finishing can usually be detected on the rim of the counterfeits.

**4. GENERAL FAULTS OF A COUNTERFEIT COIN (CAST OR STRUCK)**

**METAL:** - Counterfeit coins are generally made from non-standard metals or alloys and therefore their weights are not the same as of similar genuine coins (showing the same amount of wear).

**5. TYPICAL DEFECTS IN A CAST COUNTERFEIT COIN**

- i. In a cast coin, the surface is usually rough or pitted with minute holes.

- ii. The rim of the counterfeit coins is usually defective particularly at the "Gate".
- iii. The inscription of counterfeit coins generally presents a rounded appearance instead of the letters and figures having square and sharp edges.
- iv. Milling is often evenly spaced except at the "Gate" and is not so sharp as in genuine coins.
- v. The enclosed spaces of letters, figures, pearls and laurel wreaths are sometimes filled with metal.

## 6. **TYPICAL DEFECTS IN A STRUCK COUNTERFEIT COIN**

- i. **MILLING:** - The milling of genuine coin is at right angle to the faces and is regular all round the rim. In counterfeits the milling is often at a slant, the spaces between the indentations are irregular and the indentations themselves uneven or broken. The milling can best be examined by placing the suspected coin between two good ones of the same description, when defects can readily be detected.
- ii. **SPACING OF PEARLS ETC:** - In struck counterfeit, the pearls are badly shaped, uneven in size, often spaced at irregular intervals and are sometimes very small and far apart.
- iii. With struck counterfeit, it is not unusual to find several counterfeits bearing identical marks or defects due to the faces having been struck from the same die and metals, or alloys and, therefore, their weights are not the same as of similar (showing the same amount of wear).
- iv. **RING OF THE COINS:** - Ring of the counterfeit coins is distinct from that of the genuine coins because of the different nature of metals. However genuine coins are sometimes "Dumb" owing to small cracks or flows in the metals (often visible on the rim) formed during stamping.
- v. **Lustre:** - The genuine 50 paisa, 25 paisa, 10 paisa and 5 paisa coins of dull appearance when polished with a cloth will at once become whiter and brighter whereas the counterfeit usually will be not do so. Counterfeit 50 paisa, 25 paisa, 10 paisa and 5 paisa coins often have yellowish appearance not unlike that of genuine coins.

- vi. (a) **TEST BY MAGNET:-** The Pakistani Rupee series of coins made of nickel (viz. pure-nickel whole rupee, half-rupee, quarter-rupee, 50 paisa and 25 paisa coins) are magnetic and are attracted by a magnet just like steel. The counterfeits of pure nickel whole-rupee, half-rupee and quarter-rupee will be non-magnetic as they are usually made of lead and tin which are not attracted by a magnet. (b) The Pakistan 50 paisa and 25 paisa coins of cupro-nickel alloy are non-magnetic. The genuine cupro-nickel 50 paisa and 25 paisa when polished with cloth will at once become bright and whither whereas counterfeits will no do so as they often have yellowish appearance.
- vii. **TEST BY MARKING ON PAPER: -** Counterfeits of rupee series which generally contain Lead will make a paper black just like lead.
- viii. **TIN CRY: -** Counterfeits made from Tin or an alloy of lead and Tin are soft and are easily bent and some times on beding give a crackling noise due to the presence of Tin.
- ix. **UNIFORMITY IN THICKNESS:-** Thickness of a genuine coin is uniform while counterfeits are sometimes thicker at one side than the other and are often slightly bent or distorted so that will not lie evenly between two other coins.
- x. **SHARPNESS OF IMPRESSION:-** The devices and inscriptions on the obverse and reverse should be clear cut and well defined, especially in outline.
- xi. **ACTION OR FIRE OF CHEMICALS:-** Genuine coins which have suffered by the action of chemicals or fire may have rough and discoloured surfaces though they are generally distinguishable from cast coins. In some cases, however, such coins are difficult to distinguish from counterfeits. Such coins should be sent to the Mint for final examination and opinion.

## 7. CAUTIONS

- i. A coin should not ordinarily be classed as a counterfeit solely on account of bad milling. The milling of genuine coins may wear out by long use or may have been filed or touched up especially when the coin have been used for ornamental purposes.

- ii. A counterfeit will usually be found to exhibit at least two of the foregoing faults. A coin should not ordinarily be condemned for only one fault unless it is very marked. They should be sent to the Mint Master for final examination.

Where a depot is in charge of a Treasury Officer, the balance the accounts and the transactions must be kept entirely separate from those of the Treasury and currency balances. The instructions regarding custody of treasure in Chapter III of the Subsidiary Treasury Rules should be observed in dealing with receipts into and issues from depots.

Note - A list of Small Coin Depot is given in Annexure D

(b) The account of the depot or sub depot will be kept in form IX in this Appendix every transaction being entered at the time of its occurrence and the closing balance struck.

(c) On every day on which a transaction occurs, a slip being, a copy of the entry of the transaction in the accounts, with the balance before and after it, will be dispatched to the Accountant-General and to the Currency Officer.

Note—The Currency Officer may, in consultation with the Accountant General, arrange for the submission of monthly account to the Accountant-General instead of the daily slip.

(d) The balances on the 30th June and the 31st December of the depots located at District Treasuries shall be verified by the District Officer and the result of the verification reported in the Cash Balance Reports for those months. When the District Officer is absent from the station and is unable to conduct the verification in person, the verification may be carried out by the officer who signs the accounts or by an officer deputed by the District Officer for the purpose.

Note- In the case of depots located elsewhere than at the headquarter of the district if the District Officer is unable to verify the balance, the verification may be conducted by an Officer nominated by him and if an Officer is not available by the Sub-Treasury Officer.

(e) The numbers of boxes and bags of each class of coins shall be counted at the time of verification and it must be seen whether the seals, on the boxes or bags are intact. The contents of five percent, of the bags in the case of pure nickel and cupro-nickel coins of the denominations of whole rupee, 50

paisa and 25 paisa coins shall be verified physically. The contents of two per cent of the bags or boxes in the case of 10 paisa and 5 paisa coins and one per cent of the bags or boxes in the case of 2 paisa and one paisa coins shall be verified by actual counting.

### **TREASURIES WHOSE BUSINESS IS CONDUCTED BY THE BANK**

29. The instructions contained in this appendix apply mutatis mutandis to Treasuries whose cash business is conducted by the Bank except where special instructions are laid down for such Treasuries. The Agent or Manager of the Bank will supply the Treasury Officer with the information regarding receipts and issues at the branch of the Bank necessary for the submission of the returns prescribed in paragraph 23 and 24

### **SUPPLY OF COIN**

24. (a) In districts where the cash business of the Treasury is not conducted by the Bank, the Treasury Officer is responsible for maintaining at his Treasury a sufficient supply of all kinds of coin for issue to the public. He should as far as possible submit to the Currency Officer his requisitions for the supply of small coin and rupees with the Cash Balance Report. Ordinarily remittances of coin will be sent to the district Treasury and distributed to Sub-Treasuries from there by the Treasury Officer, but in certain cases e.g., when a Sub-Treasury is on a Railway, it may be more economical to send remittances to a Sub-Treasury and make the distribution from there.

(b) In districts where the cash business of the Treasury is conducted by the State Bank of Pakistan, the Manager or Agent of the Bank is responsible for maintaining a sufficient stock of rupees and small coin to meet all demands from the public at the district Treasury and also demands from the Treasury Officer for supply to Sub-Treasuries. When the Treasury Officer wishes to replenish the stock of coin at a sub-Treasury, he will obtain the necessary coin from the Bank unless the Sub-Treasury requirements are large and it is more convenient and economical to obtain a direct remittance from the Currency Office or Small Coin Depot. In the case of branches of the Bank acting as an Agent, of the State Bank, the Manager or Agent, of the State Bank, the Manager of the Bank will submit his orders for supply of coin to his Local Head Office or Link Branch, who will arrange with the Currency Officer for the necessary remittances.

### **FOREIGN COIN**

25. Save as hereinafter provided, foreign coin or notes should no be received in Treasuries, except under some general or special orders of the Government,

26. Troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the Treasury nearest the frontier (or at the next, on a certificate that the frontier Treasury has not sufficient funds) at the rate of exchange at which it has been issued to the troops, the officer Commanding the troops certifying the rate and also the fact that the money has been issued as pay.

27. Foreign coins may, in special circumstances, be paid into a Treasury as part of a deposit, eventually to be made over to a third party; the disbursement will be of the same coins, and so it is immaterial whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value is assigned to such currency.

#### **SMALL COINS DEPOT**

28. (a) Depots for the custody and issue of small coin have been established at all Currency Offices, some Treasuries and certain "branches of the National Bank, A list of the depots is given in annexure "d". The balance of all small Coin Depots are balance of the Federal Government,

\*The National Bank of Pakistan now acts as the Agent of the State Bank of Pakistan.

### **THE SCHEDULE**

#### **PART I**

#### **GOVERNMENT DEPARTMENT-STATE BANK OF PAKISTAN AND BANK ACTING AS AGENT OF THE STATE BANK**

1. Every Officer in charge of a district Treasury, Sub-Treasury or a Military Treasure Chest,

2. The Secretary and Treasurer of each of the local Head Offices of the Bank acting as Agent of the State Bank, every Agent or Sub-agent in charge of a branch or sub-branch and every employee in charge of a Treasury Pay Office of the said Bank.

3. The Master of the Mint, Lahore,

4. Every Officer in charge of an office of the State Bank of Pakistan or any branch thereof.

5. The Collector of Customs at Karachi.

6. The Postmaster at Lahore.
7. The Chairman and Vice-Chairman of the Commissioners for the Trustees of the Port of Karachi,
8. Treasurer and Accountant of the Municipal Corporation, Karachi.
9. The Chief Accounts Officer, Deputy Chief Accounts Officer, the Accounts Officer of the Assistant Accounts Officer in charge of the cash offices or when the Chief Cashier is a Gazetted Officer, the Chief Cashier of the Railway, on Railways worked by the State.

**PART II**  
**SCHEDULED BANKS**

**Pakistan Banks—**

1. Allied Bank of Pakistan Limited,
2. Habib Bank Limited,
3. Muslim Commercial Bank Limited.
4. National Bank of Pakistan.
5. United Bank Limited.
6. Punjab Provincial Co-operative Bank Limited. Exchange Banks—

**Exchange Banks ---**

1. American Express International Banking Corporation.
2. Bank of America.
3. Bank of Tokyo Limited.
4. European Asian Bank.
5. First National City Bank.
6. General Bank of the Netherland.
7. Grindlays Bank Limited.
8. Chartered Bank.

**ANNEXURE 'C'****[SEE RULES 8 AND 13 (II)]****DISTINGUISHING FEATURES OF FRAUDULENTLY DEFACED COIN**

1. **SWEATED COINS—** (i) These are the coins which have suffered from the action of chemicals and are, therefore, invariably reduced in weights,  
 (ii) The surface is generally rough and discoloured, and if seen through a magnifying glass, small pittings can be discerned.  
 (iii) The letters and figures are sharp in appearance and in some instances slightly increased in size. Care should, however, be taken not to mistake burnt coins for the above. These coins are not rejected as fraudulently defaced unless the signs of sweating are clear enough to be obvious to the public. A rupee coin weighing below 157.5 grain i.e.; 7/8 of tola, should invariably be examined for signs of fraudulent defacement,
2. **DEFACED COINS—**(i) Defaced coins bearing clear signs, i.e.; such as must be obvious to the public of defacing with fraudulent intent are rejected as fraudulently defaced.



(ii) Coins from which metal has been deliberately removed, by filing clip ping, scooping or punching are rejected as fraudulently defaced.

(iii) Coins on which any part of the design has been obviously re-engraved by hand are rejected as fraudulently defaced.

3. **REMILLED COINS**—Coins which have been remilled are rejected as fraudulently defaced, but coins used as ornaments of which a section only has been remilled to restore the milling unevenly filed in the process of removing the solder should not necessarily be regarded as fraudulently defaced.

4. **DRILLED COINS**—Coins, which appear to have been used as ornament and which bear no other signs of reduction are not fraudulently defaced, but are accepted as defaced. If tendered in large numbers however, a fraud should be suspected.

5. **STRIATED COINS**—(i) These coins have striations redialing from the centre of either side of the coin towards the edges.

(ii) Coins bearing numerous striation, though not reduced in weight are rejected as fraudulently defaced.

(iii) Coins with slight scratches are not fraudulently defaced.

6. **Light Weight Cows**—Coins which have lost in weight over quarter of a total are always rejected as fraudulently defaced

7. **Patched Coins**—Cut or broken coins that have been patched together with solder are rejected as fraudulently defaced

8. **Soldered Cows**—Soldered coins are accepted provided that:—

(i) They are in one piece

(ii) They retain sufficient impression to admit of identification as genuine Pakistan coin. If un-identifiable they are returned uncut as unacceptable coin,

(iii) The solder has been carefully and sufficiently removed by tools or by heat treatment,

(iv) They have not been reduced by sweating with acid

(v) Metal has not been scooped or filed from the coin under pretence of removing solder.

(vi) Pieces of the original coin have not been removed and replaced with solder or base metal,

**ANNEXURE "D"**

[See NOTE BELOW RULE 28 (a)]

**LIST OF SMALL COIN DEPOTS IN PAKISTAN**

Serial No.	Names of small Coin Depots.	Incharge of.
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**CENTRAL.**

1	Karachi	S.B.
2	Rawalpindi	S.B.

**BALUCHISTAN (QUETTAL CIRCLE)**

1	Abbottabad	N.B.
2	Bannu	N.B.
3	Charsadda	N.B.
4	D.I. Khan	N.B.
5	Kohat	N.B.
6	Kurram	N.B.
7	Laki Marwat	N.B.
8	Mardan	N.B.
9	Malakand	N.B.
10	Nowshera	N.B.
11	Peshawar	N.B.

**PUNJAB (LAHORE CIRCLE)**

1	Bahawalpur	N.B.
2	Bahawalnagar	N.B.
3	Bhakkar	N.B.
4	Burewala	N.B.
5	Attock	N.B.
6	Chistian	N.B.
7	D.G. Khan	N.B.
8	Gojra	N.B.
9	Guranwala	N.B.
10	Gujrat	N.B.
11	Hafizabad	N.B.

**APPENDICES.**

Serial No.	Names of small Coin Depots.	Incharge of.
12	Iskanderabad	N.B.
13	Jaranwala	N.B.
14	Jhang	N.B.
15	Jhelum	N.B.
16	Kabirwala	N.B.
17	Kasur	N.B.
18	Khanewala	N.B.
19	Khanpur	N.B.
20	Kot Adu	N.B.
21	Lahore	N.B.
22	Liaqatpur	N.B.
23	Faisalabad	N.B.
24	Mianwali	N.B.
25	Minchinabad	N.B.
26	Multan	N.B.
27	Murree	N.B.
28	Nankanasahib	N.B.
29	Okara	N.B.
30	Pakpattan	N.B.
31	Rahimyar Khan	N.B.
32	Rawalpindi	N.B.
33	Sadikabad	N.B.
34	Sahiwal	N.B.
35	Sargodha	N.B.
36	Shiekhupura.	N.B.
37	Sialkot	N.B.
38	Vehari.	N.B.

**SIND (KARACHI CIRCLE)**

1	Hyderabad	N.B.
2	Karachi	N.B.
3	Khairpur	N.B.
4	Larkana	N.B.
5	Mirpur Khas	N.B.
6	Nawab Shah	N.B.
7	Sukkur	N.B.
8	Thatta	N.B.

**(FROM 1 DELETED.)**

Form II.

**[See Rule 21 (b)]**

Invoice of .....box of .....un-current coins dispatched per rail steamer or ..... Via..... Treasury under charge of an escort consisting of .....commanded by ..... form ..... Treasury , accompanied by ..... Potedar named .....

No. of boxes.	Mark or No. each box.	Weight of each box.	Description of each kind of coin	box.No of coins of each kind in each	Rate at which received at Treasury.	Value		Total		etc. Remarks and references to order
						Rs.	Ps.	Rs	Ps.	

The

19

Treasury Officer.

Received from ----- box ----- said to contain treasure at Rs. ----- and consigned to -----.

**(FORM III TO V Deleted)****Form VI****[(See Rule 23)]**

**Return showing genuine coins cut or broken during the year ending on account of being defaced.**

<b>Denomination.</b>	<b>NUMBER.</b>			
	<b>Cut and received on payment.</b>			
	Over 2 percent but not more than 61 percent.	Over 61 percent but not more than 25 percent.	Over 12- <u>1</u> 2 percent but not more than 25 percent.	Cut and rejected.
1	2	3	4	5

Rupees.

50 Paisa.

25 Paisa.

\*Coins returned after cutting to the tenderers because they refuse to receive payment at the rates given in Appendix C, may be included in these columns.

NOTE 1 – Columns 2 and 3 are intended for rupees and 50 paisa and column 4 for 25 paisa only.

NOTE 2 – The entries in column 5 should represent Pure-Nickel and Cupre-Nickel coin cut and rejected as having lost more than 25 percent in weight and as having been fraudulently defaced.



**FORM IX.**

[See Rule 28 (b) and (d).]

**Small Nickel, Broze and Copper Depot Book.**

1	2	Value No.								11	12	13	14
		Pakistan Puro Nickle coin.				Pakistan cupro nickel coin.							
		Reference:	50 Paisa	25 Paisa	Total	50 Paisa	25 Paisa	10 Paisa	Total				
										Nickle brass 5 Paisa	Paisa.Bonz-Nickle & Aluminum 10 Paisa. 5 paisa, 1	Grand Total	Initials of Officer in charge





## **APPENDIX G**

**[See S.T.R. 8,8]**

### **CURRENCY AND BANK NOTES**

#### **Denomination of Notes**

1. Under the provisions of the State Bank of Pakistan Act, 1956 (Act No, XXXIII of 1956) the sole right to issue Bank notes in Pakistan has been vested in the State Bank of Pakistan, with effect from the 1st July, 1948.
2. Deleted.
3. Bank notes issued by the State Bank will be of the denominational values of five rupees, ten rupees, fifty rupees and one hundred rupees, unless otherwise directed by the Federal Government, on the recommendation of the Central Board of the Bank, Bank notes are legal tender throughout Pakistan.
- 3-A. One rupee notes issued by the Federal Government are unlimited legal tender and, although these notes are treated as rupee coin for all purposes of the State Bank of Pakistan Act, 1956 (Act No, XXXIII of 1956), the instructions contained in the following paragraph will, save where the contrary intention appears, apply to these notes as they apply to Bank notes.

#### **RECEIPTS AND ISSUE OF NOTES**

4. The form of currency demanded by the public should be supplied freely.
5. No restrictions are imposed on the issue of notes at re- Treasuries in exchange for coin or for notes of other denominations.
6. Although no person has a legal claim to obtain coin for notes presented at a Government Treasury this accommodation should be given whenever possible and all applications for exchange should be granted provided that the coin or notes applied for are available, subject to any general or special limitations which the State Bank or the Government may find it necessary to impose from time to time.
7. Subject to any limitations which may be imposed in particular cases the Treasury Officer should, whenever, he is satisfied that no inconvenience will be caused to the Treasury, exhibit in some conspicuous place a placard in Urdu and English notifying that he is prepared to give coin for notes.

Care should, however, be taken that no corrupt or undue preference is shown to any individual,

Note 1—Notes to a limited extent may be cashed for the convenience of travelers when the Treasury is unable to cash them for the general public,

Note 2—Facilities should be given as far as possible for encashment of notes at Sub-Treasuries.

8. Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts, the Treasury Officer should at once bring the fact to the notice of the Currency Officer.

9. The ordinary exchanges with the public prescribed in paragraphs 5 to 7 should be made from the Treasury balance. When, however, the amount of rupees or notes of any denomination in the Treasury balance is insufficient to meet the demand for exchanges, rupees or notes of the required denominations may be obtained from the currency chest. ;

10. It is desirable from the point of view of the popularity of the notes issue that clean notes only should be put into circulation. This has, at the same time, the advantage of making it more difficult for forged notes to escape detection, as these are frequently intentionally soiled or smudged in order to conceal their defects. In the case of District Treasuries, however, it is not feasible entirely to discontinue, reissue but the Currency Officer will arrange to keep the Treasuries supplied with sufficient stocks of clean notes in order to meet all probable demands. Notes much soiled or worn should not in any case be reissued to the public and cut notes should not ordinarily be re-issued. Notes unfit for re-issue should be sent to the Currency Officer (or Treasury named by the Currency Officer) in the first remittance made thither.

11. Subject to the remarks in the preceding paragraph all notes, if fit for issue, may be issued to the public irrespective of the circle from which they were issued or deposited in the currency chest under the rules. :

12. In order to prevent the older issues of notes being stored for an indefinite period in a Treasury, notes fit for re-issue should be arranged in the double lock Treasury balances and the currency chest balances in order of receipt and should be re-issued from these balances in the same order. Notes received across the counter in the course of daily transactions may be re-issued at once provided that they are in good condition.

Notes unfit for issue should be kept separately in the currency chest balance pending remittance to a Currency Office in accordance with Subsidiary Treasury Rule 5.31.

### **FORGED, DEFECTIVE AND LOST NOTES**

13. (a) In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury Officer considers it advisable to do so. If, however, the Treasury Officer is convinced that the presenter has presented the forged note in good faith, believing that it was genuine, he should impound the note take the name and the address of the presenter and his statement regarding the person from whom he received the note. The forged note and the presenter's statement should be sent to the police for further enquiry, After the enquiry has been completed, the police will forward the forged note to the Currency Office alongwith the report,

Note 1—When a forged note is impounded it should be stamped with the word "Forged" or the word "forged" should be written on it in read ink in large letters before it is sent to the Police for enquiry.

Note 2—A memorandum showing the distinguishing features of genuine currency and bank note is given in Annexure 1 to this Appendix.

(b) Notes disfigured by oil or other substances should be scrutinized with special care, as forged notes are sometimes intentionally thus disfigured to render detection difficult,

(c) The managers of some joint stock banks and exchange banks have instructions to send forged notes presented to them to the nearest Treasury for impounding. When a Treasury Officer receives a forged note from a bank he should take action in accordance with sub-paragraph (a) above.

(d) Agents or Sub-Agents in charge of a branch or branches of the National Bank have been authorised by the State Bank to impound forged currency or bank notes.

(e) At places where there is neither a currency officer nor a branch or sub-branch of the National Bank Treasury Officers are authorised to accept, for disposal in the usual manner, suspected currency or bank notes tendered by the Post and Telegraph Offices.

(f) When suspected notes sent to Treasuries by Post Offices or managers of joint Stock Banks for adjudication are adjudged by Treasury Officers as genuine, their value will be accounted for under the central head "Civil Deposits—Revenue Deposits", pending repayment of the amount to the

parties concerned, if these deposits remain unclaimed for one whole account year, they should lapse to the credit of the Federal Government,

14. No person is of right entitled to recover from Government the value of any lost, destroyed or imperfect currency note, but regulations have been framed under the State Bank of Pakistan Note refundable Regulations, 1963 prescribing the circumstances, conditions and limitations under which the value of such notes may be refunded as of grace. These regulations are contained in Annexure II to this Appendix.

15. Half, mutilated, mismatched or altered notes and notes, disfigured by oil or other substances in such manner as to render their identification doubtful should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Officer competent to deal with the matter in accordance with the regulations in Annexure II, for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

Note 1—Currency notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received at the Treasury and with under Subsidiary Treasury Rule 5.31. The features necessary for the identification of a note are besides the numbers, which must, including the serial letters, be all intact, the denomination, the place of issue where indicated, the signature and the water- mark.

Note 2—Defective notes should be stamped with. "Half not—Payment refused, "Mutilated—Payment refused," Mismatched—Payment refused" or "Altered—Payment refused" as the case may be, or such words should be written in red ink in large letters before they are returned to the presenter.

16. The value of lost, stolen, or wholly destroyed notes Rs. 10 and lower denominations will not be refunded. Persons applying to a Treasury Officer for a refund of the value of lost, stolen or wholly destroyed notes of Rs. 100 should be referred to the Currency Officer of Office of issue to which the notes belong for instructions regarding the procedure under which the value of such notes can in some cases be refunded.

17. Paragraph 1—16 apply mutatis mutandis to Treasuries whose business is conducted by the Bank, Indents for notes

18.(a) In districts where the Treasury work is not conducted by the Bank, the Treasury Officer is responsible for keeping the currency chest and Treasury balances sufficiently stocked with all denominations of notes to provide for

issues to the public in payments on behalf of Government and in exchange for rupees. He should^ as far as possible, submit to the Currency Officer his requisitions for the supply of notes with the Cash Balance Report Ordinarily, remittances of notes will be sent to the district Treasury and certain cases, e.g., when a Sub-Treasury is on a Railway it may be more economical to send remittances to a Sub-Treasury and make the distribution from there.

(b) In districts where the Treasury work is conducted by the Bank the Manager or the Agent of the Bank is responsible for keeping in the currency chest a sufficient stock of notes to meet all demands from the public at the district Treasury and also demands from the Treasury Officer for supply to Sub-Treasuries. When a Treasury Officer wishes to replenish the stock of notes in a Sub-Treasury he will obtain the necessary supply of notes from the Manager or Agent of the bank unless the Sub-Treasury requirements are large and it is more economical and convenient to obtain a direct remittance from a Currency Office. In the case of Treasuries of which the business is conducted by the Bank the Manager will submit his indent for supply of notes to his Local Head Office or Link Branch who will arrange with the Currency Officer for the necessary remittance.

### **ANNEXURE1**

**[See Paragraph 13 (a), Note 2]**

#### **Note on the distinguished features of Currency and Bank Notes**

The salient features of one rupee notes, five rupee notes, ten rupee notes, fifty rupee notes and hundred notes are as under: —

#### **ONE RUPEE NOTES**

The notes are printed on watermarked bank note paper, the subject of the watermark being the Star and Crescent in a waxing position. The main design of the front of the note is printed by the Intaglio process in a Brown colour and consists of a geometrical white line containing motifs in local style of ornament with engraved Star and Crescent and Urdu text.

The anti-photographic rainbow tint printed by the Lithographic process incorporates an Islamic motif in Yellow-Blue-Red. The four corners contain numerals, one in Urdu, Two in Bengali and One in English, The note is type numbered in one position with a signature overprint both in black. The number is in English while the signature is in Urdu.

The back of the note is printed entirely by the Litho-graphic process, the main design in red consists of a Mogul Pavilion in a courtyard of the Fort at Lahore, The anti-photographic tint is printed in red and green. The border is in Islamic style with geometrical and black line portions. The text is in Urdu and the four corners contain numerals one in Urdu, two in Bengali and one in English.

### **RS. 5 NOTES**

- (i) The cut size of the note is 73 x 127 mm,

#### **FRONT**

(ii) The main feature of the front is the portrait of the Quaid-e-Azam resting on a geometric design panel of Guilloche tint. The border is geometric on all four sides with additional ornaments and fringe on side border and includes elements of local art. The numeral "5" has been shown in four corners in decorative panels in Bengali at top left and at bottom right corners, in English at bottom left corner and in Urdu at top right corner. The guarantee clause and the designation "Governor, State Bank of Pakistan" in Urdu and Bengali have been shown in the Guilloche tint under the portrait of the Quaid-e-Azam. The signature of the Governor in black is placed in the centre between Urdu and Bengali designations. The promissory clause and the name of the State Bank of Pakistan have been placed in the upper portion of the note on right and left sides in Urdu and Bengali respectively. The six digit numbers and prefixes in black are found above these clauses. Single colour anti-photographic medallion rainbow tint appears in red, green and blue bands. The tint consists of local motif with two pillars which flank the portrait of Quaid-e-Azam and is printed by litho-offset process. The main working on the front is printed by Direct Plate in Brick Red. An impression of the Quaid-e-Azam portrait appears in the watermark. A security thread appears on the right side of the note.

#### **BACK**

(iii) The main design of the back represents the tea industry in East Pakistan. On the right is a detailed close up of tea leaves ready for picking. The centre shows a panoramic view of a terrace of tea garden and on the left a view of tea bushes, The seal of the State Bank of Pakistan is found at the top left enclosed in a geometric rosette. The border at right left and bottom of the note are white and black geometric designs. The denominational figures in Urdu, Bengali and in English are inserted in white line border at the corners. The words State Bank of Pakistan in English are situated towards the top of the note and

the words 'five rupees' also in English towards the bottom at left hand side. The back of the note consists of an anti-photographic single colour rainbow tint with Orange and Blue bands and a main working in Reddish Brown. Both tint and main working on the back are printed by litho-offset process.



**RS. 10 NOTES**

- (i) The cut size of the new note is 146 X 82.5 mm.

**FRONT**

(ii) The main feature of the front is the portrait of the Quaid-e-Azam appearing in the left hand corner of the note in Sap Green colour against a light background. The border is composed of a geometrical white line pattern on all four sides. The inner sides of the border have a delicate fringe pattern. The geometrical design on all four corners includes the numeral "10" in Bengali on top left and in Urdu on top right, while at the bottom left it appears in English and at bottom right in Bengali again. The multicolour medallion rainbow relief tint forms the background. The design includes a multicolour flower motif. The promissory clause is printed bilingually, Bengali to the left and Urdu to the right, over the medallion. The guarantee clause in Bengali and Urdu are printed to the left and right respectively at the foot of the flower design. The words "Governor, State Bank of Pakistan" in Bengali and Urdu appear just parallel to the fringe pattern. In between the guarantee clause and the words "Governor, State Bank of Pakistan" printed bilingually in Urdu and Bengali appears the signatures of the Governor in black. The water work portrait of the Quaid-e-Azam is positioned in the bottom right hand corner. The Security Thread runs through the note towards the left hand side near the Quaid-e-Azam's portrait. The colours employed in the lithographic tint are Green, Blue, Magenta and Orange. The 6 digit numbers and prefixes are printed in black at left and right towards the top of the note. The portrait and the main together with promissory and guarantee clause are printed by Direct Plate Process. The signature and numbers are Letterpress printed. Some of the note bear numbers preceded by star series,

**BACK**

(iii) On the reverse of this note is the pictorial scene of Shalimar Garden surrounded by ornamental geometrical patterns on all four sides. The numeral "10" is shown in Urdu on top left and top right, in English at the bottom left and in Bengali at the bottom right. The value is also boldly printed in English words in reverse from a solid background immediately above the bottom border. The seal of the State Bank of Pakistan appears in relief form on the right geometrical pattern. The working "State Bank of Pakistan" in English appears in the centre of the note just below the top ornamental border. In the circle a water mark portrait of the Quaid-e-Azam is positioned. The printing of the back is in Sap Green by Direct Plate Process.

**RS, 50 NOTES****Front:**

- (i) The cut size of the note is 82,5 x 154 mm.
- (ii) The Central feature of the front is the portrait of the Quaid-e-Azam resting on a decorative panel of guilloche tint.
- (iii) The border is composed of geometric white line on all the four sides with additional ornament and fringe on the four sides with additional ornament and fringe on the side borders. The details in the value panels at the top of the note are typical of East Pakistan ornament. The numeral fifty is written in Urdu, Bengali and English in the four corners. The name of the Bank, the denominational value in words and the promissory part of the note appear in Urdu on the right and in Bengali on the left side of the portrait of the Quaid-e-Azam. The guarantee clause and the Governor's designation appear at the bottom of the portrait in Urdu on the right and in Bengali on the left hand side. The six-digit number and prefix are printed on the top on both the halves of the notes. The signature of the Governor is centrally placed between the Bengali and Urdu designations and is printed in black. The front of the note is printed in two-colour rainbow tint. Colour of the main working is Ultramarine Blue. An impression of the Quaid-e-Azam's portrait appears in the watermark low on the left hand side. A Security Thread, appears on the right side of the note,

**Back:**

- (iv) The main feature of the back is a typical scene of East Pakistan embodying most aspects of the jute Industry. In the foreground two rigged boats carry jute and in the background is a third boat. On the sky line can be seen a jute mill in a typical setting. The immediate left hand foreground illustrates the lush vegetation of East Pakistan with trees and a banana palm. In front raw jute is being dried both on poles and on the ground. A stack of jute sticks stands drying in the background. The seal of the Bank has been shown on the left hand border in the middle. The colour of the main working is Ultramine Blue.

**Borders:**

- (v) On the right hand side there is a decorative panel of growing jute. The left hand side and bottom have a geometric white line design. The motif on the side border is based on a profile of length of hessian (jute) during manufacture.
- (vi) The words "State Bank of Pakistan" in English appear at the top and values in figures in Urdu, Bengali and English appear at the bottom.

**RS. 100 NOTES****From:****THE CUT SIZE OF THE NOTE IS 165X93 MM**

The main feature of the front is the portrait of the Quaid-e-Azam appearing on the left side of the note sting on D.P. guilloche panel. The border is geometric on all four sides having value numerals on all four corners, Urdu numeral at top right, English numeral at bottom left and Bengali numeral at top left and bottom right. White line border is supported by delicate fringes on three sides, i.e.; top, right and half left side of the note. D.P, guilloche tint covers a large area of the note forming two arches depicting Moghal architecture; A flower bouquet forms the central Pillar for the two arches. The Promissory Clause and the name of the State Bank of Pakistan, in Bengali and Urdu has been placed below the two arches. The Guarantee Clause in Bengali and Urdu has been placed on either sides of the flower bouquet and the designation of Governor of State Bank of Pakistan in Urdu and Bengali has been shown in the guilloche tint under the Guarantee Clause. The signature of the Governor State Bank of Pakistan is placed above the two designations. The six-digit number and prefixes in black are found above the Promissory Clause. Two surface operations, anti-photographic medallion rainbow tint appears in yellow, blue, red and green bands. The tint consists of two duplex rosettes appearing in both the arches, forming a background for Promissory Clause. The main working on the front is printed by Direct Plate in blue-black colour an impression of the Quaid-e-Azam's portrait appears in the watermark which is shown at bottom right side of the note. A security thread appears towards left side of the note.

**Back:**

The main design of the back represents the Badshahi Mosque at' Lahore. The seal of the State Bank of Pakistan is found on left side of the note surrounded with a white line pattern. D.Po' white line black line and hand engraved panels, units and corners form the border. The numeral '100' in Urdu, Bengali and English is inserted in the four corners, Urdu numeral at top left and top right corners, Bengali numeral at bottom right corner and English numeral at bottom left corner. The words "State Bank of Pakistan\*" in English are situated towards the top of the note and the words 'One Hundred Rupees' in English towards the bottom against a white line panel in reverse letterings.

**NEW NOTES.**

Rs. 5—Size 127X73 mm. dominant colour; sepia (face and back); object; portrait of Quaid-e-Azam on the front and Khojak Tunnel in Balochistan on the back. Rs. TO—Size 141X73 mm. dominant colour; green (face and back); object: portrait of Quaid-e-Azam on the front and a general view of Mohenjodaro on the back. Rs. 100—Size 169X73 mm, dominant colour; red, but the d.p. prin in multi-colour : (face and back); objects : portrait of Quaid-e-Azam on the front and a view of Islamia College, Peshawar, on the back.

**ANNEXURE 11****[See PARAGRAPH 14-15]****THE STATE BANK OF PAKISTAN (NOTE REFUND)****REGULATION, 1963**

**The State Bank of Pakistan, Karachi's Notification No, S,R;0. 495(K)/63,  
dated 25th June, 1963]**

In exercise of the powers conferred by clause (q) of sub-section (2) of section 54 of the State Bank of Pakistan Act, 1956 (XXXIII of 1956), and with the previous approval of the Federal Government, the Central Board of Directors of the State Bank of Pakistan makes the following regulations prescribing the circumstances in, and the conditions and limitations subject to which, the value of any lost, stolen, mutilated or imperfect note may be refunded as of grace.

1. Short title—These regulations may be called the State Bank of Pakistan (Note Refund) Regulations, 1963. : 64

2. Date of enforcement—These regulations shall come into force on such date as the State Bank of Pakistan, my, by notification in the official Gazette, appoint

3. Definition—In these regulations, unless there is anything repugnant in the subject or context.

- (a) "Altered note" means a note in which an alteration has been made in the number, date, signature, or value or in any other respect;
- (b) "Bank" means the State Bank of Pakistan constituted by the State Bank of Pakistan Act, 1956 (XXXIII of 1956);
- (c) "Half note" means a half of a note which has been. Divided vertically through or near the centre;
- (d) "Mismatched note" means an imperfect note formed by joining a half note of one note to a half note of another note;

- (e) "Mutilated note" means a note of which a portion is missing. Provided that the portion presented is clearly more than a half note and that if the portion presented consists of parts of a note joined together, each part of such portion is identifiable as part of the same note;
- (f) "Note" means a note of the State Bank of Pakistan including a currency note of the Government of Pakistan issued either by the Government of Pakistan or by the Bank;
- (g) "Number" includes the letters of the series to which the note belongs;
- (h) "Obliterated note" means a note, but being a mutilated or altered note, of which a portion has become or has been rendered undecipherable;
- (i) "Office of issue" means the office of the Issue Department of the Bank at Karachi, Lahore and Peshawar,
- (j) "Prescribed officer" means the officer-in-charge of an office of Issue and where there is no office of Issue, any officer to whom the duties of a prescribed officer are assigned,

4. Presentation of Claims—A claim in respect of a note may be presented at any office of Issue or at any other office of the Bank where there is an officer to whom the duties of a prescribed officer are assigned, and may be dealt with by the prescribed officer.

5. Time limit to claims—If it appears to the prescribed officer authorised to entertain the claim that any claim was not made by the claimant within 12 months of the time when it might first have been made by him the prescribed officer shall not entertain the claim,

6. Value limit to claims—(1) No claim in respect of a note alleged to have been lost, stolen or wholly destroyed, or of which the portion presented is neither a half note nor a mutilated note, shall be entertained unless the denomination of the note exceeds hundred rupees.

(2) No claim in respect of a half note or a mismatched note shall be entertained unless such a half note or one of the half notes comprising the mismatched note is part of a note of which the denomination exceeds hundred rupees,

7. Disposal of Fraudulent Claims—If the prescribed officer is of the opinion that a note or any portion of a note presented under these regulations in

prosecution of a claim has been deliberately cut, torn, defaced altered or dealt with in any manner with a view to establishing a false claim under these regulations or otherwise to defraud, he shall, notwithstanding anything to the contrary in any of these regulations, reject the claim.

8. Enquiry into Claims—(1) Where any claim is made under these regulations the prescribed officer authorised to entertain the claim shall hold an enquiry unless the claim relates to a note alleged to have been stolen, in which case he may reject claim without holding any enquiry,.

(2) If in the course of the enquiry referred to in sub-regulation (1) the claimant fails, without reasonable cause in the opinion of the prescribed officer to furnish within three months any information called for by the prescribed officer, the prescribed officer may reject the claim.

9. Rejection of claim concerning half note—A claim for the value of a half note shall be rejected unless the number of the note is identified by the prescribed officer on the half note and the half note is entire and has not been divided and rejoined,

10. Rejection of claim concerning mutilated note of hundred rupees and under—A claim for the value of a mutilated note of a denomination not exceeding hundred rupees shall be rejected unless in the opinion of the prescribed officer the portion presented clearly forms part of a genuine note and the missing portion is too small to be used in support of any other claim under the regulations,

11. Rejection of claim concerning mutilated note of more than hundred rupees—(1) A claim for the value of a mutilated note of a denomination exceeding hundred rupees shall be rejected unless the number of the note on examination is identified with certainty by the prescribed officer as one of not more than six numbers.

Provided that, if the number of the note though not capable of such identification is declared by the claimant, the claim shall be dealt with under regulations 15 and 17 as a claim to the value of wholly destroyed note.

Provided further that, where the claimant is unable to declare the number and if the prescribed officer is of opinion that the number may be identified with certainty within a reasonable period, he may permit the claimant to have the note in deposit with a view to future identification,

(2) Where a claim is rejected under sub-regulation (1) the note shall be stamped by the prescribed officer and returned to the claimant,

(3) If a mutilated note of a denomination exceeding hundred rupees has been identified with certainty by the prescribed officer as one of not more than six numbers he may order the claim to be paid at once.

12. Deposit of mutilated notes—(1) The prescribed officer shall enter the particulars of any mutilated note placed in deposit under the second provision to sub-regulation (1) of regulation 11 in a register to be maintained in this behalf and shall give a receipt to the claimant for such note.

(2) Where the number of a note so placed in deposit is not identified within a period of three years to the extent specified in sub-regulation/1) of Regulation 11 the claim shall be rejected and the note shall be stamped and returned to the claimant or, if the claimant cannot be found, shall be destroyed.

13. Disposal of claims concerning half notes—(1) A claim for half the value of a note of which a half only is presented by the claimant shall be dealt with as follows:—

- (a) If a counter-claim for the full value of the note has not been received at the office of issue before presentation of the claim or within a period of fourteen working days thereafter, half the value of the note may be paid to the claimant on the expiration of such period.
- (b) If the full value of the note has already been paid on a claim under regulation 16, the claim shall be rejected,,
- (c) If a counter-claim for the full value of the note has been received before the presentation of the claim or is received before payment of half the value of the note is made clause (a), the prescribed officer may order that one claimant be paid forthwith the full vakie of the note or that one or both claimants be paid forthwith half the value of the note or that both claims be rejected.

(2) Claims in respect of a mismatched note shall be deemed to be separate claims in respect of each half note thereof and shall be dealt with as provided in sub-regulation (1).

14. Obliterated and altered notes—A claim in respect of an obliterated or altered note or half note shall be rejected unless the prescribed officer is satisfied as to the identity of such note or half note and that the note or half note has not been fraudulently altered so as to appear to be of a higher denomination.

15. Method of presenting certain claims—(1) A claim for the full value of a note—

- (a) Where a half note only is presented by the claimant, or
- (b) Where the note is alleged to have been lost or wholly destroyed, or where the portion of the note presented is neither a half note nor a mutilated note, shall be accompanied by a signed statement (or if the prescribed officer so requires, an affidavit) asserting that the claimant was the last lawful holder of the entire note and detailing the circumstances attending the loss or destruction of the missing half note or note as the case may be, and by a statement obtained from the police or postal authorities of the result of the enquiry, if any held by them.,

(2) The prescribed officer shall consider the statements furnished and the affidavit, if any, and shall make such further enquiry, if any, as he may consider necessary.

16. Disposal of claims under Regulation 15 (1) (a)—(1) Where a claim is made under clause (a) of sub-regulation (1) of regulation 15 and a counter-claim has been presented in respect of the counter-part of the half note:—

- (a) If the full value of the note has been paid, the claim shall be rejected;
- (b) If half the value of the note has been paid, the prescribed officer may order half the value of the note to be paid to the claimant forthwith;
- (c) If the counter-claim is pending, the prescribed officer may order that one claimant be paid forthwith the full value of the note or that each claimant be paid forthwith half the value of the note or that both claims be rejected.

(2) Where a claim is made under clause (a) of sub-regulation (1) of regulation 15 and the counterpart of the half note has not been presented: —

- (a) If the prescribed officer is not satisfied that the counterpart of the half note has been lost or destroyed in such circumstances that there is no probability of its being presented at some future date, he may order payment of half the value of the note forthwith;
- (b) If he is so satisfied and is also satisfied that the claimant was the last lawful holder of the whole note he shall cause to be published



in the Gazette of Pakistan and in three successive issues of the Local Official Gazette a notification setting forth the particulars of the note of which one half is alleged to have been lost or destroyed and the name of the claimant and calling upon any person having any claim in respect of such note to submit the claim forthwith;

- (c) If on the expiration of two years from the date of the first publication under clause (b) the counterpart of the half note has not been presented he may invest in Government securities or deposit in the Post Office Savings Bank an amount equivalent to the full value of the note;
- (d) If on the expiration of a period which shall be determined by him but which unless the Central Board otherwise directs shall not be less than five years from the date of the first publication referred to in clause (b) the counterpart of the half note has not been presented, he shall deliver the securities or deposit referred to in clause (c) with any interest which has in the meantime accumulated thereon to the claimant, or if the claimant is dead to his legal representative or such claimant or representative, executing a bond with or without sureties in the form set forth in Schedule III or IV;
- (e) If before the expiration of such period a subsequent claim in respect of the note is substantiated the securities or deposit referred to in clause (d) shall be delivered in the manner provided in that clause to the person making such subsequent claim, or if such person is dead, to his legal representative and.
- (f) If before the expiration of such period the note alleged to have been lost or destroyed is produced by the claimant or any other person, the proceedings under this regulation in respect of such note shall be cancelled.

18. Bonds—Printed forms, to be supplied by the Bank, shall be used in the execution of any bond required in pursuance of clause (d) of regulation 16 or clause (d) of regulation 17 and the value of the stamp on any such bond shall be recovered from the person executing the bond,

19. Retention and destruction of notes—(1) Save as otherwise provided in regulation 11 and regulation 12, any note presented in prosecution of a claim shall be retained by the Bank whatever be the decision on the claim and

may be destroyed or otherwise disposed of by the Bank in such manner as it may deem fit Provided that a note, a claim in respect of which has been rejected by the prescribed officer, shall not be destroyed or otherwise disposed of until the expiry of six months from the date of the decision of the prescribed officer.

(2) No request for reconsideration of a rejected claim in respect of a note presented under these regulations shall be entertained after the expiry of the period of six months referred to in the proviso to sub-regulations (1).

20. Procedure when payee is untraced— Where, as the result of claim under these regulations, the value or part of the value of a note is payable to a claimant, and such claimant, or if he is dead, his legal representative, cannot be found or fails within a period of three months from the communication to him of the decision to take steps to receive payment, the amount payable shall be paid by the Issue Department of the Bank to the Banking Department of the Bank,

21. Repeal, etc., - (1) The State Bank of Pakistan (Note Refund) Regulation, 1948, are hereby repealed;

(2) Notwithstanding the repeal of the aforesaid Regulations, all claims in respect of one hundred rupee Notes received by the prescribed officer prior to the coming into force of these regulations shall be dealt with in accordance with the aforesaid regulations.

**SCHEDULE 1**

**HALF NOTE BOND WITH SURETIES**

Know all men by these Presents that we Principal's name in full and address and occupation .....

.....  
First Surety's name in full and address and occupation

..... And Second surety's name in full and address and

occupation ..... are jointly and severally

held and firmly bound unto the State Bank of Pakistan constituted by the State Bank of Pakistan Act, 1956 (hereinafter called the "Bank") in the sum of Rs. ... to be paid to the Bank their certain attorney successors or assigns for which payment well and truly to be made we hereby bind ourselves, our heirs, executors, administrators and representatives jointly and every two of us bind ourselves, our heirs, executors administrators and representatives jointly and each of us bind himself, his heirs, executors administrators and representatives severally firmly by these presents sealed with our seals

this ..... day of ..... in the Christian year one thousand nine hundred and .....

**Principal's Name:**

Whereas the above bounden .....  
.....claims the he)

Is the lawful holder of the half of the following Note.  
Halves Notes

.....] Value and number of Note (s)

and that the holder half belongs to him but that the same wholly destroyed  
halves belong lost

And Whereas the said\* .....

<p><b>Principal's Name:</b></p>	<p>.....                  ..... has applied to the Officer incharge of the Issue Department of the Bank at .....                  .....(Hereinafter called the "Officer") for the payment of the amount of the said <u>Note</u> Notes</p>	
<p><b>Principal's Name:</b></p>	<p>And whereas the said officer for and on behalf of the Bank said .....</p>	
<p><b>First Surety's Name:</b></p>	<p>And two sufficient sureties executing such Bond as above written and the said .....</p>	
<p><b>Second Surety's Name:</b></p>	<p>..... have accordingly as such sureties agreed to execute such 'Bond with such condition as hereunder is written. Now the condition of the written bond is such that if the above bounden ..... and .....</p>	
<p><b>Name of Principal's of Sureties.</b>  <b>*Principals Name.</b></p>	<p>..... and their heirs, executors, administrators or representatives shall repay to the Bank the above motioned sum of Rs. .... on demand in the event of the said officer for the time being at .....being at any time hereafter satisfied that the said ..... Was not entitled to receive the above-mentioned sum then the above written bond shall be void and of no effect otherwise the same remains in full force and virtue.</p>	
<p><b>Principal's Name</b>   <b>1<sup>st</sup> Sureties witness</b>     <b>2<sup>nd</sup> witness</b></p>	<p>Signed sealed and delivered by the above named .....                  ..... in the presence of signature of first witness .....                  signed sealed and delivered by the above named.....                  In the presence of .....                  signature of first witness.....                  Occupation and address of witness.....                  signature of second witness.....                  Occupation and address of witness.....                  signed sealed and delivered by the above named.....                  in the presence of .....                  Signature of first witness .....                  Occupation and address of witness .....                  Signature of second witness.....                  Occupation and address of witness.....</p>	<p><b>Signature of Principal.</b>   <b>Seal</b>   <b>1<sup>st</sup> Surety's Signature Name of 1<sup>st</sup> Surety</b>    <b>2<sup>nd</sup> Surety. Signature Name of Surety.</b></p>

**FORM NO. L-45 [SEE PARA. 355 (B)]****SCHEDULE II****HALF NOTE BOND WITHOUT SURETIES**

<p>Know all men by these presents that I .....</p> <p>.....</p> <p>am held and firmly bound unto the State Bank of Pakistan constituted by the State Bank of Pakistan Act, 1956, (herein after called the "Bank") in the sum of Rs. ....to be paid to the Bank their certain attorney successors or assigns for which payment well and truly to be made I hereby bind myself, my heirs, executors administrators and representatives and every one of them firmly by these presents sealed with my seal this ..... Day of .....</p> <p>In the Christian year one thousand nine hundred and .....</p> <p>.....</p>	<p>Claimant's name in full and address &amp; occupation</p>
<p>Whereas the above bounden .....</p> <p>.....claim that he is the lawful holder of the Half/Halves of the following Note/Notes.</p> <p>.....value and number of Note (s) and that the other Half belongs/Halves belong to him but that the same wholly destroyed/lost.</p>	<p>Claimant's name</p>
<p>And whereas the said .....</p> <p>.....</p> <p>has applied to the officer-in-charge of the issue Department of the bank at .....</p> <p>.....(hereinafter called the Officer) for payment of the amount of the said note/notes.</p>	<p>Principal name</p>
<p>And whereas the said Officer for and on behalf of the Bank has acceded to the said application on condition of the said .....</p> <p>.....</p> <p>executing such bond as above written with such condition as hereunder is written. Now the Condition of the above written is such that if the above bounden .....</p> <p>and his heirs, executors, administrators or representatives shall repay to the Bank the above-mentioned sum of Rs. ....</p> <p>on demand in the event of the said officer for the time being at .....</p> <p>being at any time hereafter satisfied that the said.</p>	<p>Claimant's name</p>
<p>.....</p> <p>.....was not entitled to receive .....</p> <p>..... the above mentioned sum then the above written bond shall be void and of no effect, otherwise the same shall remain in full force and virtue.</p>	<p>Claimant's name</p>
<p>Signed sealed and delivered by the above named.....</p> <p>..... in the presence of .....</p> <p>signature of first witness.....</p>	<p>Claimant's name</p> <p>Signature of claimant.</p>
<p>Occupation and address of witness .....</p> <p>Signature of second witness .....</p> <p>occupation and address of witness.....</p> <p>.....</p>	<p>Claimant's name</p> <p>Seal</p>

**ENDORSEMENT**

**Order No.**

**Dated the**

Pay to .....

Signature of Claimant .....

Executed in my presence this .....day of .....19

Dated\_\_\_\_\_9.

Collector.

Received from the Officer-in-Charge, Issue Department of the State Bank of Pakistan, the sum of Rs. \_\_\_\_\_ only, being the full value of the notes mentioned in the Bond.

Signature of Claimant .....

**ENDORSEMENT**

**Order No.**

**Dated the**

Pay to .....

Signature of principal .....

Executed in my presence this ..... day of .....19

Certified that the sureties are in my opinion fit to be accepted Bank of Pakistan the sum of rupees .....only being the full value of the notes mentioned in the Bond.

Signature of Claimant .....

**ENDORSEMENT**

**Order No.**

**Dated the**

Pay to .....

Signature of principal .....

executed in my presence this .....day of .....19.

Certified that the sureties are in my opinion fit to be accepted as such and that they are ware of the terms of the bond dated.....19 collector.

Received from the Officer in Charge. Issue Department of the State Bank of Pakistan the sum of rupee ..... only being the full value of the Notes mentioned in the bond.

Signature of Principal



**SCHEDULE IV****WHOLLY DESTROYED OR LOST NOTE BOND WITHOUT SURETIES**

Claimants name in full and address & occupation	<p>Know all men by these presents that I _____</p> <p>am held and firmly bound unto the State Bank of Pakistan constituted by the State Bank of Pakistan Act, 1956 (hereinafter called the "Bank") in the sum of Rs. _____ to be paid to the Bank their certain attorney successors or assigns for which payment well and truly to be made I hereby bind my self my heirs, executors. Administrators and representatives and every one of them firmly day of _____ in the Christian year one thousand nine hundred and _____</p>
Claimant's name	<p>Whereas the above bounden _____</p> <p>alleges that the following Note/Notes has/have _____ been wholly destroyed/lost.</p>
Value and number of Note (s)  Claimant's Name  Claimant's Name      Claimant's Name	<p>And whereas the said _____</p> <p>has applied to the Officer-in-Charge of the issue Department of the Bank at _____ (hereinafter called the "Officer") for payment of the amount of the said Note/Notes.</p> <p>And whereas the said Officer for and on behalf of the Bank has acceded to the said application on condition of the said _____</p> <p>executing such bond as above-written with such condition as hereunder is written. Now the condition of the above-written bond is such that if the above-bounden _____</p> <p>and his heirs, executors, Administrators or representative shall repay to the Bank the above-mentioned sum of Rs. _____</p> <p>being at any time hereafter satisfied that the said _____</p> <p>_____</p> <p>was not entitled to receive _____</p> <p>the above-mentioned sum then the same shall remain in full force and virtue.</p> <p>Signed sealed and delivered by the above named.</p> <p>_____.</p> <p>_____.</p>

### SCHEDULE III

#### WHOLLY DESTROYED OF LOST NOTE BOND WITH SURETIES

Principal's name in full and address and occupation.	Know all man by these presents that we* _____ _____ _____
1 <sup>st</sup> sureties name in full and address and occupation.	and * _____ _____
2 <sup>nd</sup> sureties name in full and address and occupation.	and severally held and firmly bound unto the State Bank of Pakistan constituted by the State Bank of Pakistan Act, 195 (hereinafter called the "Bank") in the sum of Rs. _____ to be paid to the Bank their certain attorney successors or assigns for which payment well and truly to be made we hereby bind ourselves our heirs, executors, administrators and representatives jointly and every two of us bond ourselves our heirs and executors, administrators and representatives jointly and each of us bind himself, his heirs, executors, administrators and representative severally firmly by these presents sealed this _____ day of _____ in the Christian year one thousand nine hundred and _____.
Principal's name.	Whereas the above bounden* _____ _____ alleges that the following Note/Notes.
Value and number of note (s)	Has been/ have _____ wholly destroyed /lost. And that at the date of the Destruction/lost of the said Note he was the lawful holder of the said Note/Notes.
Principal's Name	And whereas the said _____ _____ has applied to the Officer-in-charge of the issue Department of the Bank at _____ (hereinafter called the "Officer") for payment of the amount of the said Note/Notes.
Principal's Name	And whereas the said Officer for and on behalf of the Bank has acceded to the said application on the condition of the said _____
1 <sup>st</sup> sureties Name	And tow sufficient sureties executing such Bond as above written _____ and _____
2 <sup>nd</sup> sureties Name	_____
Name of Principal and sureties.	have accordingly as such sureties agreed to execute such Bond with such condition as hereunder is written. Now the condition of the above written bond is such that if the above bounden _____ and _____ _____ and their heirs, executors, administrators of representatives shall repay to the Bank the above mentioned sum of Rs. _____ on demand in the event of the said Officer for the time being at _____ being at any time hereafter satisfied
Principal's Name	that said _____ _____ was not entitled to receive the above mentioned sum then the above written bond shall be void and of no effect otherwise the same remains in full force and virtue. Signed sealed and delivered by the above named.

Principal's name	In the presence of _____ Signature of first witness _____ Occupation and address of _____ Witness _____	Signature of Principal.
Principal's witness	Signature of second witness _____ occupation and address of witness _____  Signature sealed and delivered by the above named _____	Signature of Principal.  Seal Name of 1 <sup>st</sup> Surety.
1 <sup>st</sup> Sureties Witness	In the presence of _____ Signature of first witness _____  Occupation and address of witness _____  Signature of second witness _____  Occupation and address of witness _____	1 <sup>st</sup> Surety's Signature
2 <sup>nd</sup> Sureties witness	Signed sealed and delivered by the above named _____ in the presence of _____ Signature of first witness _____  Occupation and address of witness _____  Signature of second witness _____  Occupation and address of witness _____	Name of 2 <sup>nd</sup> Surety.  2 <sup>nd</sup> Surety's signature  seal
	Signature of first witness _____  Occupation and address of witness _____  Signature of second witness _____  Occupation and address of witness _____	Signature of claimant.  Claimants witness

**ENDORSEMENT**

**Order No.**

**Dated the**

Pay to .....

Signature of Claimant .....

Executed in my presence this

day of

19

Dated .....19

Collector

Received from the Officer-in –Charge, Issue Department of the State Bank of Pakistan the sum of rupees.....  
..... only being the full value of Notes mentioned in the Bond.

Signature Claimant.....

# FORMS

**TABLE OF FORMS**

<b>NO. OF FORM.</b>	<b>RULE IN WHICH QUOTED.</b>	<b>DESCRIPTION.</b>
2	1.26	Certificate of transfer of charge.
3	2.3 2.7 Rule 5 below 2.8	Receipt for the piece of postage stamps realized in cash or through cheques.
3-A	2.3	Form of receipt for the Public Works Department.
4	2.7 2.21	Chalan for paying money into Treasury.
5	2.8(5) 4.53	Indent for Service postage stamps used in Public Works Department.
6	2.10	Remittance Book of Public Works Department.
7-A	3.6 (c)	Security Agreement form (when Security is paid in lump sum)
8	3.11 (b) (i)	Form of Treasurer's Security bond when promissory notes are pledged as security.
9	3.11 (b) (ii)	Form of treasurer's security bond when landed or immovable property is pledged as security.
10	3.11 (b) second sub-paragraph.	Deed for mortgage to accompany the security bond.
11	Note below 3.11 (b)	Security bond executed by the Divisional Treasurer, Lahore in place of Form 8.
12	Note below 3.11 (b).	Security bond executed by the Divisional Treasurer, Lahore in place of Form 9.
13	3.14 1 <sup>st</sup> sub-paragraph 3.18 (i) 5.26, 5.43 (c)	Slip to be placed in each bag of coin.

## TABLE OF FORMS

<b>No. Of Form.</b>	<b>Rule in which quoted.</b>	<b>Description.</b>
14	3.14 3.18 5.33 5.43 (c)	Slip to be attached to each bundle of notes.
15	3.18 (5) and (6)	Treasurer's daily balance sheet.
16	3.19	Register showing the cash double look transactions.
17	4.19	Schedule for deductions on account of subscriptions to General Provident Fund, etc.
18	4.20	Pay bill form (general) for officers.
19		Deleted.
20		Deleted.
22	4.27	Traveling Allowance bill form for officers.
23	4.30 (a)	Form of Establishment pay bill.
24	4.30 (b)	Pay bill form of Assistant Medical Officers.
25	4.31	Form of absentee statement.
26	4.35	Increment certificate form.
27	4.37	Traveling Allowance bill form for establishment.
28	4.41	Traveling allowance Journal of Public Works Department establishment.
29	4.41	Abstract bill for Traveling Allowance journal of Public Works Department establishment.
30	4.50 and Note below it.	Contingent bill form for charges not requiring counter signature.
31	4.52	Abstract contingent bill form.
32	4.52 Rule 1	Bill for contingencies countersigned before payment.
33	4.53	Bill for Service postage stamps.
34	4.56-4.58&4.62 Note.	Voucher form for refund of revenues.
<b>No. Of Form.</b>	<b>Rule in which quoted.</b>	<b>Description.</b>
35	4.94	Register of Pension Payment Orders.
36	4.100	Separate bill for pension Payment.
37	4.100&clause (5) under it.	Single bill for pension payment.
38	4.102 (3) (b)	Certificate of non-termination of event determining pensions.
39	4.100(4) 4.102 (3) (b) 4.102 (5)	Declaration regarding non-marriage.
41	4.129 Note 1	Deposit Refund voucher form.

42	4.130	Application form for refund of lapse deposits.
43	4.147 Rule 2	List of objections with which bills to be returned by Treasury Officers.
44	5.5& Note 3 below it.	Cash Balance Report.
45	5.10-5.17-© 5.18 (a)	Currency Chest Slip.
46	5.24 ©	Form of advice to be sent to the office receiving a remittance.
47	5.30-5.33-5.34	Invoice of coin or note remittance.
48	5.40	Certificate to be given to pothedar accompanying remittance.
49	5.40-5.51	Paper of instructions to be given to the Police Officer-in-charge of remittance by Railway.
50	8.4 (b)	Currency Chest Book.
51	4.5	Transit Register.

Note- In the forms that follow the abbreviation "S.T.R." has been used in place of "Subsidiary Rules."



**FORM S.T.R. 1 DELETED.****Form S.T.R. 2.****[See S.T.R. 1.26]****CERTIFICATE OF TRANSFER OF CHARGE**

Certified that we have on the forenoon/afternoon of this day respectively made over and received charge of the Office of \_\_\_\_\_

Signature of relieved Government servant \_\_\_\_\_

Station \_\_\_\_\_ Designation \_\_\_\_\_

Date \_\_\_\_\_ 19. Signature of relieving Government servant \_\_\_\_\_

Designation \_\_\_\_\_

1. Memo of balances for which responsibility is accepted by the Government servant receiving charge.

**\*Treasury balances.****Cash.****Opium stores.****Stamp stores.****Permanent advance.**

2. I hereby certify that I have received and hold in my personal custody copy/copies of the Cypher Code of the State Bank of Pakistan together with Supplement Nos.

Which has have been corrected up-to-date. The last amendment slip received is No. for the Code.

X I also certify that I have received and hold in my personal custody copy/copies of the Treasury Agencies Private Check Single Book of the State Bank of Pakistan which has have been corrected up-to-date. The last amendment slip received for the Check Signal Book is No. dated the: -

Relieving Government servant.

**Note- Paragraph 2 to be filled in by Treasury and Sub-Treasury Officers only.**

**\*For details see overleaf.****Relieved Government Servant.****Relieving Government Servant.**

Forwarded to \_\_\_\_\_.

**FORMS.****FORM S.T.R. 2-Concluded.****Reverse.****Details of Treasury balances**

Description	Under double locks	With Treasurer	*In Sub- Treasuries.	Total.
-------------	-----------------------	-------------------	-------------------------	--------

Government securities held in safe custody

Balance at credit of Depositor, Rs.

	At Rs. 10,000
	" 1,000
	" 500
	10
Notes.	" 50
	" 10
	" 5
	" 2
	" 1
	50. Paisa
Pure Nick 1	25. Paisa
	Un-current coins
	50. Paisa
Cupro	25. Paisa
Nickel.	10. Paisa
	Five Paisa
Nickel-Brase.	One Paisa
	2 Paisa
Bronze and	
Aluminum	1 Paisa
Stamps and	
Match Excise	
Aluminum.	
Opium, (mounds)	
State Bank draft Forms etc. (Number)	
Cheque Forms	(Do)

\*The total of the cash balance reported in the latest daily sheets received from sub treasurers without any details of notes and coins etc. need only be shown in this column.

Station \_\_\_\_\_

Date

19 Relieved Officer.

Relieving Officer.

**FORMS.**

**Form S.T.R. 3**

**Form S.T.R. 3**

See S.T.R. 2.3\_\_\_\_2.7 and rule 5 below 2.8)

See S.T.R. 2.3,2.7 and rule 5 below 2.3)

No.\_\_\_\_\_. \_\_\_\_\_19

No.\_\_\_\_\_. \_\_\_\_\_19

Received from\_\_\_\_\_

Received from\_\_\_\_\_

With letter No. \_\_\_\_\_dated \_\_\_\_\_19

With letter No. \_\_\_\_\_dated \_\_\_\_\_19

The sum of rupees. \_\_\_\_\_

The sum of rupees. \_\_\_\_\_

In cash/ by Cheque \_\_\_\_\_on

In cash/ by Cheque \_\_\_\_\_on

account of \_\_\_\_\_

account of \_\_\_\_\_

In \_\_\_\_\_Payment of \_\_\_\_\_

In \_\_\_\_\_Payment of \_\_\_\_\_

\_\_\_\_\_  
Accountant Signature\_\_\_\_\_

\_\_\_\_\_  
Signature\_\_\_\_\_

\_\_\_\_\_  
Treasurer. Designation \_\_\_\_\_

\_\_\_\_\_  
Designation \_\_\_\_\_

**Forms.**

**Form S.T.R. 3-A**  
**[See S.T.R. 2..6]**  
**Block**  
**to Government.**

**Form S. T. R. 3-A**  
**[See S.T.R. 2..6]**  
**Receipts for payments**

Book No. \_\_\_\_\_ Receipt No. \_\_\_\_\_  
 Division. \_\_\_\_\_ Date \_\_\_\_\_ 19\_\_\_\_  
 Received from \_\_\_\_\_  
 \_\_\_\_\_  
 Rupees \_\_\_\_\_  
 On account of \_\_\_\_\_  
 \_\_\_\_\_

Book No. \_\_\_\_\_ Receipt No. \_\_\_\_\_ Plaxce. \_\_\_\_\_  
 Date \_\_\_\_\_ 19\_\_\_\_  
 Division \_\_\_\_\_  
 Received from \_\_\_\_\_  
 Rs. \_\_\_\_\_ Rupees. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ Cashier or Accountant.

Initial of Cashier or Accountant \_\_\_\_\_  
 Initials of officer granting the  
 Receipt. \_\_\_\_\_

Sign \_\_\_\_\_  
 Designation. \_\_\_\_\_

**Forms S.T.R. 4**  
 (See S.T.R. 2.7 & 2.21)

## CHALAN No.

Treasury Sub- Treasury at .....

Chalan of cash paid in to the State Bank of Pakistan.

Manager, National Bank of Pakistan.

To be filled in by the remitter				To be filled in by Departmental Officer or the Treasury.	
By whom tendered.	Name (or designation) and address of the person on whose behalf money is paid.	Full parties of the remittance and of authority (if any).	Amount.	Head of account.	Order to the Bank.

Name

Date -----

Correct Receive  
and grant ReceiptSignature and full  
designation of the  
officer ordering the  
money to be paid  
in.

Signature

Total

Form S.T.R. 4--concl'd.

*(In words) Rupees	To be used only in the case of
--------------------	--------------------------------

	remittances to Bank through an officer of the Government.
--	--

Received payment

Dated

Accountant.

Treasury Officer.

Manager

---

 Manager

Note 1- In the case of payments at the Treasury, receipts for sums less than Rs. 500 do not require that of the Treasury Officer but only of the Accountant and the measurer Receipts for cash and cheques paid for service stamps should however be given in form S.T.R 3 (f. rule 2.7). These forms should be machine-numbered and bound on books of convenient sizes.

Note 2- Particulars of money tendered should be given on the reverse.  
Note 3- In cases where direct credits at Bank are permissible the column "Head of account" will be filled in by the Treasury Officer or the Accounts Officer, as the case may be on receipt of the Bank's Daily Sheet.

(Reverse)

Particulars

Amount

Rs.

Rs.

Coin

Notes ) with details)

Cheque (with details)

Total Rs.

**Form S.T.R. 5****(See S.T.R 2.8 (5))****Indent for Service Postage Stamps**

(To be used only in cases in which of stamp is paid by Cheque)

OFFICE OF THE \_\_\_\_\_ Date

No

To

**THE TREASURY OFFICER 4.**

Number	Description	Value
	Service Post Cards	
	1 Paisa Service Postage Stamps	
2"	" " " " "	
3"	" " " " "	
5"	" " " " "	
7"	" " " " "	
10"	" " " " "	
1"	" " " " "	
20"	" " " " "	
40"	" " " " "	
50"	" " " " "	
75"	" " " " "	
90"	" " " " "	
	1 Rupees	
	2 Rupees	
5"	" " " " "	
10"	" " " " "	
15"	" " " " "	
25"	" " " " "	
	Total Rs.	

Dated \_\_\_\_\_

Cheque No

Cash Book Voucher No \_\_\_\_\_ dated \_\_\_\_\_

\_\_\_\_\_  
Divisional Accountant.\_\_\_\_\_  
Divisional Officer.

"Certified that the expenditure charged in the bill could not with due regard to the interests of public service be avoided and that the stamps will be used on prepaying postage a communications bonafied on the service of Pakistan State.

\_\_\_\_\_  
Divisional Accountant.\_\_\_\_\_  
Divisional Officer.

**FORM 6**  
**TREASURY REMITTANCE BOOK**  
**(S.T.R. 2.10)**



\_\_\_\_\_ **Division.**

Date of remittance.	Amount in words.		Amount in figures.		Signature of Treasurer or other person designated to attach second signature for sums under Rs 500 received by transferring accounts.	Signature of Treasury Accounts.	Signature of Treasury Officer for sums not less than Rs. 500
	Rs.	Ps.	Rs.	Ps.			

**FORMS**

**Form S. T. R. 7.**

**SECURITY AGREEMENT FORM**

[See S. T. R. 3-6 (c).]

(.When security is paid in lump sum).

### NOTES

1. This agreement is exempt from stamp duty (see Schedule I, Article 57 (e), of the Stamp Act, II of 1899).
2. This agreement is to be used for Permanent and Temporary Establishment alike.
3. This agreement should be executed by the Depositor in the Presence of, and be attested by two officials, one of whom must be either an officer, or an officer-in-charge of a Sub-Division
4. This agreement should be executed on behalf of Government by the authorities competent to do so, —vide Appendix 5 of the Punjab Financial Rules, Volume II.

### MEMORANDUM of agreement between

son of \_\_\_\_\_ resident of \_\_\_\_\_ and the Governor of the Punjab (hereinafter referred to as Government) made

this day \_\_\_\_\_ of \_\_\_\_\_ 19. \_\_\_\_\_

**WHEREAS** the said \_\_\_\_\_ has been appointed to the office of \_\_\_\_\_ in AND

**WHEREAS** amongst other duties the said \_\_\_\_\_ is entrusted with the custody of Government property from time to time and is required to render an account of the same

**AND WHEREAS** the said \_\_\_\_\_ has been required to furnish security in the sum, of Rs. \_\_\_\_\_ For the due execution of his office and the proper expenditure and accounting for the said property; It is hereby agreed and declared that in this agreement the expression— (a) "Government" means the Governor of the Punjab, acting by and through \_\_\_\_\_ and includes his successors in office and assigns.

(b) "Employee" means the said \_\_\_\_\_ at present holding the office of \_\_\_\_\_

(c) "Property" includes cash coins, currency notes, stock notes, cheques, postal money -orders, drafts, bundles promissory notes. Bills of Exchange, Government and other securities, scrip, shares bullion, jewellery, documents, records, accounts vouchers, books papers, equipments, stocks, stores and all other property whatsoever, and

(d) "Security Deposit" means the sum of money by this Security Bond secured and assured to Government for the due execution of any office now or at any time hereafter held under Government by the employee and for the due accounting for all property by him at any time held or received by virtue

of such office.

This indenture witnesseth that in consideration of his appointment the employee has agreed to make over to Government the sum of Rs. as security for the due and faithful discharge of the duties of the office under Government which he now holds and for seeing to and supervising the due placation and accounting for, to the satisfaction of Government and of his superior officers, of all property now or at any time held or received by him in virtue of such office, in accordance with the laws, rules and instructions for the time being in force.

**AND WHEREAS** the amount of the Security Deposit hereinbefore specified has been received by the Government and has been placed to the credit and in the name of in the Post Office Savings Bank at

And it is hereby agreed and declared that an interest which may from time to time accrue due and payable on the Security Deposit shall be paid to the employee, but the principal shall continue to be held and retained by the Government subject to the terms and conditions of this agreement and until it shall be and become payable to the employee according to the provisions hereof.

It is further agreed that this indenture shall be deemed to be an agreement entered into under the orders of the Punjab Government for the performance of a public duty within the meaning of Section 74 of the Contract Act, 1872.

**PROVIDED** always that the Security Deposit shall be held and retained by the Government upon and subject to the following conditions, that is to say: —

(a) The employee shall whilst he holds this office under Government always duly perform and fulfill all and every duty thereof in connection with the said property, in accordance with the laws, rules and instructions for the time being in force and shall not at any time quit or neglect the service of Government without giving one month's previous notice in writing to his immediate superior.

(b) The employee shall indemnify and save harmless the Government and his superior officers of and from all and any loss and damage in respect of the said property which shall or may at any time hereafter happen to, or be sustained by the Government or by any superior officer of the employee by, from or through the neglect, failure, misconduct, disobedience, omission or insolvency of the employee or of any person serving under or employed by him or from or through the embezzling, 'stealing, mispending, losing, misapplying, or otherwise dishonestly or negligently or through oversight, or violence making away with

any property or part thereof by the employee or any person whomsoever while the employee shall continue to hold any such office as aforesaid.

(c) The employee shall be responsible to see that any property when received-or disbursed by him is of full measure and good quality.

(d) The employee, whenever, called upon so to do, shall satisfy his superior officers that the said property, save so much as may have been duly accounted for by him, is at all times intact and shall keep full, true and faithful accounts and vouchers of all property.

And it is agreed that in the event of any breach of default in all or any of the conditions of this agreement the Government take and forfeit to itself the whole amount of the Security Deposit: **PROVIDED** that the Government may instead of taking and forfeiting the whole, retain only so much of the Security Deposit, as it may, in its absolute discretion, deem adequate to compensate, reimburse or indemnify it in respect of the loss, damage or inconvenience sustained and may refund the balance to the employee, but neither the employee nor his lawful heirs, representatives or assigns shall have any right or claim to any such refund- It is also agreed that in the event of the employee being appointed to an office for which security is not required or of his quitting the service of Government or becoming incapable of further service or dying, the Security Deposit shall, if there has been no breach or default of any of the conditions of this agreement and if there shall be no claim or demand outstanding against the employee in favour of Government, be refunded and paid to the employee or to his rightful heirs, representatives or assigns: Provided that the Government may in its discretion retain the Security Deposit for a further period of three months after the employee shall have so quitted the service or become incapable, or shall have died, for the purpose of satisfying itself that there has been no such breach, default, claim or demand as aforesaid.

**PROVIDED NEVERTHELESS** that the forfeiture or refund of the Security Deposit shall not in any way afflict, limit or extinguish any remedy or relief to which Government may at any time be lawfully entitled against the employee in respect of any thing done, suffered or omitted by him before or after such forfeiture or refund and nothing herein contained shall release the employee from any suit, prosecution or proceeding to which he may be liable under any law for the time being in force, in respect of anything by him at any time done or omitted.

**IN WITNESS WHEREOF** the said employee hath hereunto set hi; hand  
this \_\_\_\_\_ day of \_\_\_\_\_ 19.

<p>Signed marked and delivered by _____ _____</p> <p>on the _____ day of nine hundred and _____ in the presence of</p> <p><b>Witnesses</b></p> <p>(1) _____ _____</p> <p>(2) _____ _____</p>	
<p>Signed by _____ _____ _____ _____</p> <p>for and on behalf of the Governor of the Punjab on the _____ day of _____ one thousand and nine hundred and _____</p>	

**Form S.T.R. 7-A.****SECURITY AGREEMENT FORM****[5eeS. T. R3-6(e)]****(When security is paid by installments)****NOTES**

1. This agreement is exempt from stamp duty (see Schedule I, Article B7 (e), of the Stamp Act, II of 1899),

2. This agreement is to be used for permanent and Temporary Establishment alike.

3. This agreement should be executed by the Depositor, in the presence of and be attested by, two officials, one of whom must be an Officer, or an Officer in charge of a Sub Division,

4. This agreement should be executed on behalf of Government the authorities competent to do so, —vide Appendix; 6 of the Punjab Financial Rules, Volume I,

**MEMORANDUM of Agreement between**

son of

resident of

and the Governor of the Punjab (hereinafter referred to as Government made

this

day of

19

**WHEREAS** the said

has been

appointed to the office of in

**AND WHEREAS** among other duties the said

is entrusted with the custody of Government property from time to time and is required to render an account of the same,

**AND WHEREAS** the said

been required to furnish security in the sum of Rs,

for the due

execution of his office and the proper expenditure and accounting for the said property, It is hereby agreed and declared that in this agreement the expression

(a) 'Government means the Governor of the Punjab acting by and through and includes his successors in office and assigns,

(b) "Employee"\* means the said  
at present holding the office of

(e) Property includes cash coins, currency notes, stock notes, cheques, Government and other securities, scrip, shares, bullion, jewelry, documents, records, accounts, vouchers, books, papers, equipments, stocks, stores and all other property whatsoever, and

(d) "Security Deposit"\* means the sum of money by this Security Bond secured and assured to Government for the due execution of any office now or at any time hereafter held under Government by the employees and the due accounting for all property by him at any time held or received by virtue of such office,

This indenture witnesseth that in consideration of his appointment the employee has agreed to make over to Government the sum of Rs,

as security for the due and faithful discharge of the duties of the office under Government to which he is now appointed and for duly applying and accounting for to the satisfaction of Government and of his superior officer of all property now or at any time held or received by him in virtue of such office, in accordance with the laws, rules and instructions for the time being in force.

**AND WHEREAS** out of the amount of the Security Deposit herein before specified the sum of Rs, has been received by the Government and has been placed to the credit and in the name of in the Post Office Savings Bank at and as to the balance viz., Rs, the employee hereby agrees to move over the same to the Government by monthly installment of Rs, commencing from the day of 19 on which date the first installment shall be paid and a like sum shall be paid on the day of each succeeding month until the whole sum of Rs, has been made good. And it is further agreed and declared that in the event of any of the said installments not being paid on the dates and in the manner here in before indicated it shall be lawful for and competent to the Government to deduct the same from the salary of the employee until the full sum of Rs, has been made good,

And it is hereby agreed and declared that all interest which may from time to time accrue due and payable on the Security Deposit shall be paid to the employee, but the principal shall continue to be held and retained by the Government subject to the terms and conditions of this agreement and until it shall be and become payable to the employee according to the provisions hereof, It is further agreed that this indenture shall be deemed to be an agreement entered into under the orders of the Punjab Government for the performance of a public duty within the meaning of Section 74 of the Contract Act, 1872,

**PROVIDED** always that the Security Deposit shall be held and retained by the Government upon and subject to the following conditions that is to say—

(a) The employee shall whilst he holds this office under Government always duly performs and fulfils all and every duty thereof in connection with the said property in accordance with the laws, rules, and instructions for the time being in force and shall not at any time quit or neglect the service of Government without giving one month's previous notice in writing to his immediate superior.

(b) The employee shall indemnify and save harmless the Government and his superior officers of and from all and any loss and damage in respect the said property which shall or, may at any time hereafter happen to or be sustained by the Government or by any superior officer of the employee – by or through the neglect failure, misconduct, disobedience, omission or insolvency of the employee or of any person serving under or employed by him or from or through the embezzling stealing, mispending, losing misapplying or otherwise dishonesty negligently or through oversight or violence making away with any property or part thereof by the employee or any person whomsoever while the employee shall continue to hold any such office as aforesaid.

(c) The employee shall be responsible to see that any property when received or disbursed by him is of full measure and good quality. -

(d) The employee, whenever called upon so to do, shall satisfy his superior officers that the said property save so much as may have been duly accounted for by him is at all times intact and shall keep full, true and faithful accounts and voucher of all property,

And it is agreed that in the event of any breach or default in all or any of the conditions of this agreement the Government may take and forfeit to itself the whole amount of the Security Deposit **PROVIDED** that the Government may instead of taking and forfeiting the whole, retain only so much of the Security Deposit as it may, in its absolute discretion, deem adequate to compensate, reimburse or indemnify it in respect of the loss, damage or inconvenience sustained and may refund the balance to the employee, but neither the employee nor his lawful heirs, representatives or assigns shall have any right or claim to any such refund. It is also agreed that in the event of the employee being appointed to an office for which security is not required or of his quitting the service of Government or becoming incapable of further service or dying, the Security Deposit shall, if there has been no breach or default of any of the conditions of this agreement and if there shall be no claim or demand outstanding against the employee in favour of the Government, be refunded and paid to the employee or to his lawful heirs, representatives or assigns Provided that



the Government may in its discretion retain the Security Deposit for a further period of three months after the employee shall have so quitted the service or become incapable, or shall have died, for the purpose of satisfying itself that there has been no such breach, default, claim, or demand as aforesaid.

**PROVIDED** never the less that the forfeiture or refund of the Security Deposit shall not in any way affect limit or extinguish any remedy or relief to which Government may at any time be lawfully entitled against the employee in respect of anything done, suffered or omitted by him before or after such forfeiture or refund and nothing herein contained shall release the employee from any suit, prosecution or proceeding to which he may be liable under any law for the time being in force, in respect of anything by him at any time done or omitted.

**IN WITNESS WHEREOF** the said employee hath hereunto set his hand this \_\_\_\_\_ day of \_\_\_\_\_ 19,

signed marked and delivered by \_\_\_\_\_

on the \_\_\_\_\_ day of

one thousand \_\_\_\_\_

nine hundred and \_\_\_\_\_

in the presence of \_\_\_\_\_

(1) \_\_\_\_\_

Witnesses, \_\_\_\_\_

(2) \_\_\_\_\_

Signed by \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

for and on behalf of the Government of the

Punjab on the \_\_\_\_\_

\_\_\_\_\_ day of

\_\_\_\_\_ one thousand

nine hundred and: \_\_\_\_\_

**FORM S, T R 8****[See S.T.R. 311 (b) (i),]**

KNOW all men by these presents that (principal) of (1st surety) (2nd surety) of arc held and firmly bound unto the Governor of the Punjab in the sum of Rs, to be paid to the said Governor his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and every two of us bind ourselves our heirs, executors, administrators and representatives jointly and each of us binds himself his heirs, executors, administrators and representatives severally firmly by these presents sealed with our seals dated this day of 19 and each of

us the said doth hereby for himself his heirs, executors, administrators and representatives covenant with the said Governor his successors and assigns that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of judicature at Lahore other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said Governor be removed into tried and determined by the said High Court in its extraordinary original jurisdiction.

**WHEREAS** the above bounden - was on the day of 19 appointed to and now holds and exercises the office of treasurer at

**AND WHEREAS** by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money, specie, bullion, coin, jewels, Government currency and Bank notes, stamps and Government securities of whatever description, gold, silver, copper, lead, goods, stores, chattels or effects stored and used at received into or dispatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever;

**AND WHEREAS** the said as such treasurer as aforesaid is also responsible that all such moneys, specie, bullion, coin, jewels, Government currency and Bank notes, stamps and Government securities of whatsoever description, gold, silver, copper, lead, goods, stores, chattels or effects

(hereinafter together only called "the said property")"are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefore and for every part thereof in manner hereinafter referred to **AND WHEREAS** the said is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior

officers may appoint; **AND WHEREAS** the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit; **AND WHEREAS THE** bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time

being at as of the said but as between himself and the said Governor he the said is alone responsible and answerable therefore and for every part thereof, **AND WHEREAS** the responsiparty of the said for the said property and every order thereof does not cease until the same has been duly used under the written teasers aforesaid and accounted for or been duly dispatched from the said obituary and delivered over to and a full and complete discharge therefore ined from such persons and at such places as the district officer of or the other person exercising his functions for the time being under the sanction of the Government of the Punjab may direct; **AND WHEREAS** the said in consideration of his said appointment has delivered to and deposited with and endorsed over to as such district officer as aforesaid Government securities to the extent of

Rs. of which the numbers amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said Governor his successors and assigns against all loss and damage which he or they might or may in any way suffer by the reason of the said property or any part or parts thereof being in any body consumed, wasted, embezzled, stolen, misspent lost, misapplied, or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said

or any person acting for him in his said office during his absence or otherwise, or by any sub-treasurers, servants, clerks, sircars, cash-keepers, potedars, coolies or other persons serving under him the said, or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of Government or otherwise; **AND WHEREAS** the said hereby acknowledges that he is bound by all the conditions rules and regulations of the Subsidiary Treasury Rules and Financial Rules of the Government of the Punjab for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such Rules and such departmental rules and orders as aforesaid and all or any alterations made from time to time therein; **AND WHEREAS THE SAID** (principal) and the as his the said 1st Surety and 2nd Surety sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said and of any person acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the said Governor and his servants against loss from or by reason of the acts of default of the said and of all and every the persons and persons aforesaid; Now the condition of the above written bond is such that if the said and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if the said and every person acting for him in his said office as aforesaid and shall whilst they respectively shall hold or exercise the duties of the said office always duly perform and fulfill all and every the duties thereof aforesaid and perform and observe all and every the conditions rules and regulations of the said Rules and the said departmental rules and orders, and further if the said and do and shall indemnify and save harmless the said Governor his successors and assigns the Government of the Punjab and all and every person or persons who from time to time has or have held or shall hold or exercise the said

office or district officer and all other servants of the said Governor or the said Government of the Punjab from and against all and every loss and damage which during the time the said \_\_\_\_\_ or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or times hereafter happen to or be sustained by the said Governor, his successors or assigns the Government of The Punjab 01 the said district officer for the time being or any such servant as aforesaid by from or through the meant 01 the neglect, failure, misconduct disobedience omission or insolvency of the said \_\_\_\_\_ or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants clerks, sircars, cash-keepers, potedars, coolies or other persons nominated accepted by or serving under him the said \_\_\_\_\_ or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from or through the consuming, wasting, embezzling stealing, misspending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said \_\_\_\_\_ or any person acting for him in his said office as aforesaid had held or executed the duties of the said office or shall hold or execute the duties of the said office;

**THEN** this obligation shall be void and of no effect Otherwise the same shall be and remain in full force and virtue,

**PROVIDED ALWAYS** and it is hereby agreed and declared that neither of the said \_\_\_\_\_ and \_\_\_\_\_ shall be at liberty to terminate their surety ship except upon giving to the district officer of the time being his or of the Government of the Punjab six calendar months' notice in writing of their intention so to do and the liability under this bond, in the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months,

**PROVIDED ALWAYS** and it is hereby declared and agreed by the said \_\_\_\_\_ and \_\_\_\_\_ with the said Governor that the Government promissory notes for Rs \_\_\_\_\_ so deposited as aforesaid or such other Government security or securities to the same amount as the district officer for the time being of the Government of the

Punjab may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said district officer for the time being or the Government of the Punjab as and for part and additional security (over and above the above written bond) to the said Governor, his successors and assigns for the indemnity and other purposes aforesaid with full power to the said Governor his successors or assigns or his or their officer and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid for the said Governor his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said district officer for the time being or the Government of the Punjab if they shall think fit to the said **PROVIDE ALWAYS** and it is hereby expressly agreed and declared between and by the and the Governor that it shall be lawful for the said with the consent of the said district officer or of other the person exercising his functions for the time being under the sanction of the Government of the Punjab first had and obtained to change and substitute for the said Government promissory notes for Rs so deposited as aforesaid or any part thereof or for any notes substituted therefore under the present provision from time to time other notes of the same or other loans of the same or create value without in any way affecting the obligations of the said bonder the liability of the said and as rule such securities as aforesaid, Provided also that, should the Commissioner of the division at any time during the period of service of the treasurer as such be of opinion (and such opinion shall be final) that the principal and his sureties are unable to make good all losses, etc, herein before referred to, then notwithstanding anything herein contained to the contrary, the Commissioner shall be entitled, without prejudice to the rights of the Governor otherwise, after giving thirty days notice of his intention to do so, to terminate the services of the principal. AND it is hereby lastly agreed and declared by and between the said (principal) and the said (one surety

and (other surety) as his the said (principal's) sureties and the said Governor that in the event of the death of the said (principal) or the vacation by him of his said office of treasurer the above mentioned Government promissory notes for Rs or any notes that may be substituted therefore as aforesaid shall be retained and remain with the said district officer for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said Governor, his successors and assigns and in respect of which the said (Principal) and his heirs executors administrators and representatives after his death is and are or shall or may be liable to indemnify the Governor his successors and assigns the Government of the Punjab and all such persons as aforesaid. **PROVIDED ALWAYS** that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Governor to take proceedings upon or under the said bond against said the (Principal) and (1st surety) and (2nd surety) or any of them in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes but the responsibility of the said (principal) and of the (1<sup>st</sup> surety) and of the said (2nd surety) shall at all times continue and the said Governor shall be fully indemnified against all such loss or damage as aforesaid at any time. The schedule above referred to, (TRANSLATED)

**FORM S.T.R. 9****[(See S.T.R. 311 (b) (ii)]**

KNOW all men by these presents that (principal)  
of (1st surely)  
(2<sup>nd</sup> surety) of are held and firmly bound unto  
the Governor of the Punjab in the sum of Rs to be paid to the said Governor  
his successors or assigns or his or their cartel attorney or attorneys for which  
payment well and truly to be made we bind ourselves our heirs executors  
administrators and representatives jointly and every two of us bind ourselves our  
heirs executors administrators and representatives jointly and each of us bind  
himself, his heirs, executors, administrators and representatives severally firmly  
by these presents sealed with our seals, dated this day of  
19, and each us the said and doth hereby for himself his heirs  
executors administrators and representatives covenant with the said Governor  
his successors and assigns that if any suit shall be brought touching the subject  
matter of this obligation or the condition here-under written in any Court subject  
to the High Court of judicature at Lahore other than the said High Court in its  
ordinary original jurisdiction the same shall and may at the instance of the said  
Governor be removed into tried and determined by the said High Court in its  
extraordinary original jurisdiction,

**WHEREAS** the above bounden was on the day of 19 appointed  
to and now holds and exercises the office of treasurer at ;AND  
**WHEREAS** by virtue of such office the said has amongst other  
duties the care charge and over-  
sight of and responsibility for the safe and proper storing and keeping in the  
places appointed for the custody thereof respectively of all money, specie,  
bullion, coin, jewels, Government currency and Bank notes, stamps and  
Government securities of whatever description, gold, silver, copper, lead, goods,  
stores chattels or effects stored and used at received into or dispatched from the  
Treasury of or paid deposited or brought into the said Treasury by any  
person or persons whomsoever and for any purpose or purposes whatsoever ;  
**AND WHEREAS** the said as  
such treasurer as aforesaid is also responsible that all such moneys, specie,  
bullion, coin jewels, Government currency and bank notes, stamps and  
Government securities whatsoever description, gold, silver, copper, lead goods  
stores, chattels or effects (hereinafter together only called "the said property")



arc measure and is of full and good quality when received into the said Treasury and until he has duly accounted therefore and for every Part thereof in manner hereinafter referred to; **AND WHEREAS** the said is bound from lime to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all limes intact in the places aforesaid, and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officers may appoint; **AND WHEREAS** the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit; **AND WHEREAS** the bulk of the said property remains as well in the care charge and custody of the Treasury Officer for the time being at as of the said but as between himself and the said Governor he the said is alone responsible and answerable thereof and for every part thereof; **AND WHEREAS** the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly dispatched from the said Treasury and delivered over to and a full and complete discharge therefore obtained from such persons and at such places as the district officer or other the person exercising his functions for the lime being under the sanction of the Government of the Punjab may direct; **AND WHEREAS** the said in consideration of his said appointment has executed and registered a deed of mortgage ducted the day of 19 of the property in the said deed of mortgage set forth and specified as collateral security for the said sum of Rs hereby secured to the said Governor for the purpose of in part securing and indemnifying the said Governor his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied, or otherwise dishonestly, negligently or by or through oversight or violence made a way or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers, servants, clerks, sircars, cash-keepers, potedars, coolies or other

persons serving under him the said \_\_\_\_\_ or any person acting for him in his said office as a foresaid or any other person or persons whomsoever whether in the service of Government or otherwise **AND WHEREAS** the said hereby acknowledges,

that he is bound by all the conditions, rules and regulations of the Subsidiary Treasury Rules and Financial Rules of the Government of the Punjab for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such Rules and such departmental rules and orders as aforesaid and all or any alterations made from time to time therein, **AND WHERE AS** the said (principal) and the said (1st surety) and (2nd surety) \_\_\_\_\_ as his the said \_\_\_\_\_ sureties in that behalf have

entered into the above bond in the penal sum of \_\_\_\_\_ conditioned for the due performance by him the said \_\_\_\_\_ and of any person acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity 01 the said Governor and his servants against loss from or by reasons of the acts or defaults of the said \_\_\_\_\_ and of all and every the person and person aforesaid; NOT the condition of the above written bond is such that if the said and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said and every person acting for him in his said office as aforesaid shall while they respectively shall hold or exercise the duties of the said office always duly perform and fulfill all and every the duties thereof

aforesaid, and perform and observe all and every the conditions rules and regulations of the said Rules and the said departmental rules and orders,

and further of the said \_\_\_\_\_ and \_\_\_\_\_ do and shall indemnify and save harmless the said Governor his successors and assigns the Government of the Punjab and all and every person or persons who from time to time has or have held or shall hold or exercise the said office of district officer and all other servants of the said Governor or the said Government of the Punjab from and

against a all and every loss and damage which during the time the said or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has

happened or been sustained or shall or may at any times or time hereafter happen to or be sustained by the said Governor his successors or assigns the Government of the Punjab or the said district officer for the time or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency or the said or of any person acting for him in his said office as aforesaid or of any of the sub treasurers, servants, clerks, sircars, cash-keepers, potedars, coolies or other persons nominated accepted by or serving under him the said or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from or through the consuming, washing, embezzling, stealing, mispending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any

person or persons whomsoever whilst he or the said or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office; Then this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue Provided always and it is hereby agreed and declared that either of

them in said and shall be at liberty to be eliminated then surety ship except upon giving to the district Officer, for the time being of the Government of the Punjab six calendar months' notice in writing of his or their intention so to do and the liability under this bond, in the event of any such notice being given of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months Provided always and it is hereby declared and agreed by the said and with the said Governor that the property mailbags as collateral security for the said sum of Rs hereby secured and every part thereof shall be and remain as and for pail and additional security (over and above the above written bond to the said Governor his successions and assigns for the indemnity and other purposes aforesaid with full power to the said Governor his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and

depose of the said property or any part thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid of the Governor his successors and assigns as the case may require Provided also that, should the Commissioner of the division at any time during the period of service of the Treasurer as such be of opinion (and such opinion shall be final) that the principal and his sureties are unable to make good all losses, etc , herein before referred to, then notwithstanding anything herein contained to the contrary, the Commissioner shall be entitled, without prejudice to the rights of the Governor otherwise after giving thirty days' notice of his intention to do so, to terminate the services of the principal, And it is hereby lastly agreed and declared by an agreement between the said (Principal) and the said (one surety) and (other surety) as his the said (principal's) sureties and the said Governor that in the event of the death of the said (Principal) or the vacation by him of his said office of treasurer the above-mentioned mortgage deed shall not be at once cancelled and returned to him but shall be retained and remain with the said district officer for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said Governor his successors and in respect of which the said (Principal) and his heirs, Executors, administrators and representatives after his death is and are or shall or may be liable to indemnify the Governor his successors and assigns the Government of the Punjab and all such persons aforesaid. Provided always that the cancellation or return at any time of the said mortgage-deed shall not be deemed to affect the right of the said Governor to take proceedings upon or under the said bond against the said (Principal) and (1st surety) and (2nd surety) or any of them in case any breach of the conditions of the said bond shall be discovered after the return of the said mortgage-deed but the responsibility of the said (Principal) and of the said (1st surety) and of the said (2nd surety) shall at all times continue and the said Governor shall be fully indemnified against all such loss or damage as aforesaid at any time.

***The schedule above referred to,***

(Translated)

**FORMS.T.R, 10****[See S.T.R. 3J 1 (b)]****DEED OF MORTGAGE AS COLLATERAL SECURITY**

**THIS INDENTURE** made the \_\_\_\_\_ day of \_\_\_\_\_ 19 between \_\_\_\_\_ son of \_\_\_\_\_ caste \_\_\_\_\_ resident of \_\_\_\_\_ hereinafter called "the mortgagor" of the one part and the Governor of the Punjab (hereinafter called "the mortgage") of the other part,

**WHEREAS** the mortgagor was on the \_\_\_\_\_ day of \_\_\_\_\_ 19 appointed to and now holds and exercises the office of treasurer at \_\_\_\_\_ **AND WHEREAS** the mortgagor in consideration of the said appointment and for the purpose of in part securing and indemnifying the mortgage his successors and assigns and all the superior officers of the mortgagor against all loss and damage which he or they may in any way suffer by reason of the neglect of duty waste or embezzlement or otherwise of any property or part or parts thereof in charge of or in the care and custody of the mortgagor or any person acting for him or nominated or accepted by or serving under him and of giving effect to the bond of even date executed by him has agreed to convey by way of mortgage the here detements and premises described in the schedule hereinto annexed to the mortgage. **NOW THIS INDENTURE WITNESSETH** that in pursuance of the said agreement and in consideration of his said appointment as treasurer the mortgagor doth hereby grant convey and assign unto the mortgage his successors and assigns all those hereditaments and premises situated in \_\_\_\_\_ more particularly described and mentioned in the schedule and delineated in the map or plan hereunto annexed respectively together with all casements rights and things appurtenant or reputed appurtenant thereto and all deeds pastas and instruments of title relating hereto and all the estate right title interest claim and demand whatsoever of him the mortgagor into and upon the said hereditaments and premises and every part thereof **TO HAVE AND TO HOLD** the same unto and to the use of the mortgage his successors and assigns for ever subject to the proviso for redemption hereinafter contained **PROVIDED ALWAYS** and it is hereby declared and it is true intent and meaning of these presents and of the said parties hereto that if the mortgagor shall whilst he shall hold the said office or treasurer always duty perform and fulfill all the duties and obligations thereof as set forth in the bond of even date hereinbefore specified and also if the

mortgagor his heirs and legal representatives will pay and make good to the mortgage his successors and assigns and to the superior officers of the mortgagor all losses and damages which he or they may have sustained or incurred in consequence of the failure of the mortgagor to perform and fulfill all the duties and obligations as set-forth in the said bond of even date, then (but subject always to the proviso hereinafter contained) the mortgage shall and will at the request and cost of the mortgagor his heirs or legal representatives recovery and reassign the said here-determents and premises hereby granted unto the mortgagor his heirs or legal representatives as he or they shall direct AND in the meantime and until default shall be made by the mortgagor in the due performance of his duties as aforesaid the mortgagor his heirs and legal representatives shall continue in possession and receipt of the rents and profits of the said hereditaments and premises, **AND THE MORTGAGOR** doth hereby for himself his heirs legal representatives and assigns covenant with the mortgage his successor and assigns that he the mortgagor now hath good right to grant the hereditaments and premises hereby granted or expressed so to be unto and to the use of the mortgage his successors and assigns in manner aforesaid and that free from encumbrances and the mortgagor doth hereby for himself his heirs legal representatives and assigns covenant with the mortgage his successors and assigns that whomsoever in exercise of the powers hereinafter reserved to the

mortgage his successors and assigns sale shall be made of the said here-determents and premises hereby granted or expressed so to be or any part thereof, the mortgage his successors and assigns and any other person or persons who may purchase the same, their heirs legal representatives and assigns shall and may at all times thenceforth quietly possess and enjoy the same and receive the rents and profits thereof without any lawful eviction interruption claim demand whatsoever from or by the mortgagor or any person rightfully claiming from under or in trust for him and that free from in cumbrances **AND FURTHER** that he the mortgagor and all other persons having or lawfully or equitably claiming any estate or interest in

the said hereditaments and premises or any part there of shall and will from time to time and at all times here after his or their own cost during the continuance of this security and afterwards at the cost of the person or persons requiring the same do and execute or cause to be done or executed all such acts deed and things for further and more perfectly assuring said hereditaments and premises

unto and to the use of the mortgage his successors and assigns and other persons aforesaid in manner aforesaid as shall or may be reasonably required **AND ITS HEREBY AGREED AND DECLARED** and the true intent and meaning of the parties here to is that if default shall be made by the mortgagor in the due performance of his duties in such office or employment as aforesaid or in making good the damages losses, costs, charges and expenses hereinbefore mentioned and contained or any part thereof respectively then and in such case and immediately there upon or at any time thereafter or from time to time as occasion shall require it shall be lawful for the mortgage his successors or assigns or his or their Officers or servants duly authorised in that behalf and notwithstanding the dissent or opposition of the mortgagor his heirs or legal representatives to enter into and upon and (whether in or out of possession) to make the sale and absolutely dispose of the said hereditaments and premises hereby granted or expressed so to be or any part there of by public auction or private contract and for such price or prices as to the mortgage his successors or assigns shall appear reasonable with liberty to buy in the same or any part there of and for effectuating any such sale it shall be lawful for the mortgage his successors or assigns to do, make and enter into all necessary acts deed conveyances and assurances whatsoever AND it is hereby further declared by and between the parties to these presents that such acts deeds conveyances and assurances done made or executed under or by virtue of these presents shall be good valid and effectual whether the mortgagor his heirs or legal representative shall not join therein or assent there to and shall bind the mortgagor his heirs or legal representative and all other persons claiming under him or them **AND IT IS HEREBY FURTHER DECLARED THAT** the power of sale hereinbefore contained shall and may be exercised and that all things to be done in pursuance there of shall be good valid and binding not withstanding that no degree of any court of law or equity for barring or foreclosing the equity of or redemption of the mortgagor, his heirs or legal reprehensive shall have been previously obtained but this power of sale is given in addition to the ordinary remedies of foreclosure (and otherwise) AND that the receipt in writing of the \_\_\_\_\_ for the time being for all moneys to arise from any such sale or sales shall be good and sufficient discharge to the persons paying the same and shall exonerate such persons from all responsibility in respect of the application or non-application of the same nor shall he or they be bound to enquire whether the sale was regular or authorised under these

presents. **PROVIDED ALWAYS** and it is hereby agreed and declared by and between the mortgagor and the mortgage that on the vacation by the mortgagor of his said Office of treasurer as aforesaid the abovementioned here-diamantes and premises shall not be at once recovered to him heirs or legal representatives but shall be and remain mortgaged with the mortgage for the term of six months as security any loss that may have been incurred by the mortgage owing to the neglect or default have been discovered and until after the vacation of his appointment by the mortgagor **PROVIDED** always that the re-conveyance at any time of the hereditaments and premises shall not be deemed to effect the right of the mortgage to take proceedings against the mortgagor in case any breach of the conditions set forth in this deed and of the said bond of even date shall be discovered after the re-conveyance of the said hereditaments and premises, **IN WITNESS WHEREOF** the parties to these presents have hereunto set and subscribed their hands and seals on the date hereinafter mentioned respectively Signed, sealed and delivered by the said on \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_ in the presence of Witnesses Signed sealed and delivered by \_\_\_\_\_ Collector or Deputy Commissioner \_\_\_\_\_ or \_\_\_\_\_ District on behalf of the Governor of the Punjab \_\_\_\_\_ this \_\_\_\_\_ -day of 19 \_\_\_\_\_



**FORM S, T R 11****[See not c below S. TR. 3.11 (b) ]****FORM I OF SECURITY BOND**

**KNOW** all men by these presents that, \_\_\_\_\_ a firm carrying on business in partnership and registered with the Registrar of Firms, Lahore on the \_\_\_\_\_ composed and consisting of \_\_\_\_\_ son of \_\_\_\_\_ (hereinafter themselves their heirs, executors, administrators and representatives save where the context does not so admit, conjunctively referred to as the obligors) are jointly and severally held and firmly bound to the Governor of the Punjab, his successors in Office and assigns or his attorney or attorneys (hereinafter referred to as Government in the sum of Rs \_\_\_\_\_ (Rupees \_\_\_\_\_) for which sum the obligors do bind themselves, jointly and severally and firmly by these presents sealed with our seal this \_\_\_\_\_ day of \_\_\_\_\_ 19 , and each of them the said obligors, does hereby for himself, his heirs, administrators and representatives covenant with Government that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Lahore other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of Government be removed into tried and determined by the said High Court in this extraordinary original jurisdiction. **WHEREAS** the obligors were on the \_\_\_\_\_ day of \_\_\_\_\_ 19

appointed to and now hold and exercise the Office of the Divisional Treasurer at \_\_\_\_\_ and whereas by virtue of such office the obligors have amongst other duties the care charge and oversight of any responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money, specie, bullion, coin, jewels, Government Securities of whatever description gold silver, copper, lead, goods, stores, chattels or effects stores and used at received into or dispatched from the Treasuries or Sub-Treasuries of the Lahore Division or paid deposited or brought into the said Treasury by any person or persons whom so ever and for any purpose or purposes whatsoever, an whereas the obligors as such treasurers as aforesaid are also responsible the all such moneys, specie, bullion, coin, jewels, Government Currency an. Bank Notes, stamps and Government Securities of whatsoever description, gold, silver, copper lead, goods stores, chattels or

effects (hereinafter together called the said property) are and is of full measure and good quality when received into the said Treasuries and Sub-Treasuries and until they have duly accounted therefore and for every part thereof in manner hereinafter referred to any whereas the obligors are bound from time to time whenever called upon so to do to show to their superior Officers that the said property and every part thereof save so much thereof as they have duly accounted for is at all times intact in the places aforesaid and are also bound to attend for the purpose of discharging their duties aforesaid at such times and places as their superior Officers may appoint, and whereas the obligors are further bound to keep true and faithful accounts of the said property and of their dealings under written orders of their superior Officers there with respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as they may from time to time be called upon to prepare and submit and whereas the bulk of the said property remains as well in the care, charge and custody of the Treasury and Sub-Treasury Officers for the time being in the Lahore Division as of the obligors but as between themselves and Government the obligors are alone responsible and answerable; therefore and for every part thereof, and whereas the responsibility of the obligors for the said property and every part hereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly dispatched from the said Treasuries and Sub-Treasuries and delivered over to and a full and complete discharge therefore obtained from such persons and as such places as the district Officer of the Lahore Division or other the persons exercising their functions for the time being under the sanction of Government may direct, and whereas the obligors in consideration of their said appointment have delivered to and deposited with and endorsed over to the Deputy Commissioner, Lahore as one of such of described officer as aforesaid Government Securities to the face value of Rs, ————— of which the number amounts and other particulars are set forth and specified in the Schedule here under written or which may from time to time be specified in the schedule to be substituted and registered under orders of the district officers for the time being of the Government of the Punjab for the purpose of in part securing and indemnifying the Government against all loss and damage which he might or may in any way suffer by reason of the property aforesaid or any part or parts thereof being in any way consumed, wasted, embezzled, stolen misspent, lost,

misapplied or otherwise dishonestly, negligently or by or through oversight or violence made, away or parted with by themselves the obligors or any person acting for them in their said Office during their absence or otherwise or by any Sub-Treasuries, servants, clerks sircars, cash keepers, potedar, colors or other persons serving under them the obligors or

any person acting for them in their said Office as aforesaid or any other person or persons whomsoever whether in the service of Government or otherwise and whereas the obligors hereby acknowledge that they are bound by all the conditions rules and regulations of the Subsidiary Treasury Rules and Financial Rules of the Government of the Punjab for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to their relations and dealings with and the rights of their subordinates and their own subordination to their superior Officers, and that it is their duty to keep themselves acquainted at all times with the contents of such code and such departmental rules and orders as aforesaid and all or any

alteration made from time to time therein, and whereas the Governor of the Punjab has agreed at the request of the obligors not to insist on sureties so long as the annual valuation of the security deposited as aforesaid and cash and property mortgaged by way of collateral security shall to the satisfaction of the District Officers aforesaid be of a value of not less than Rs,———— (Rupees - —————). NOW the condition of the above written bond is such that if the obligors and every person acting for them in their said Office as aforesaid have whilst they respectively have held or exercised the duties of the said Office of treasurer as aforesaid always duly performed, and fulfilled the said duties of the said Office and other duties aforesaid and if they the obligors and every person acting for them in their said Office as aforesaid shall whilst they respectively have held or exercised the duties of the said Office of Treasurer as aforesaid always duly performed and fulfilled the said duties

of the said office and other duties as or said and if they the obligors and every person acting for them in their said office as aforesaid shall whilst they respectively shall hold or exercise the duties of said office always duly perform and fulfill all and every duties thereof aforesaid and perform and observe all and every the conditions rules regulation in the said departmental rules and orders and further if the obligors do and shall indemnify and save harmless the Government of the Punjab and all district officers and all other servants of other

said Government from and against all and every loss and damage which during the time the obligors or any person acting for them during their tenure of office as aforesaid has happened or been sustained or shall or may at any time or times hereafter happened to or be sustained by the said

Government or the said district officer for the time being or any such servant as aforesaid by form or through the neglect, failure, misconduct, disobedience, omission, or insolvency of the obligors or any of them or of any person acting for them in their said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash keepers, potedars, coolies or other persons nominated accepted by or serving under the obligors or any person acting for them in their said office as aforesaid or of any other person or persons or by form of through, the consuming, wasting, embezzling, stealing, mispending, losing misapplying or otherwise dishonestly or negligently or through over sight or violence making away or paring with the said property or any part or thereof by any person or persons whatsoever whistler or the obligors or any persons acting for them in their said office as aforesaid have held or executed the duties of the said office or shall hold or execute the duties of the said office then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force and virtue.

Provided always and it is hereby further declared and agreed by the obligors with Government.

(1) That the Government securities so deposited as aforesaid or such other Government security or securities to the same amount as the district officer for the time being of the said Government may consent from time to time to accept and receive in lieu or exchange for the same and the interest thereon respectively shall be and remain with the said district officer for the time being and the said Government as and for part and additional security (over and above the above the above written bond) to Government for the indemnity and other purposes aforesaid with full power to Government or its officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect or such Government as the case may require but nevertheless the interest on the said Government securities may in the meantime be paid over as the same shall be realized by the said district officer for the time being of Government if he or it shall think fit to the obligors;

(2) That it shall be lawful for the obligors with the consent in writing of the Government first had and obtained to charge and substitute for the said Government securities so deposited as aforesaid or any part thereof or for any securities substituted thereof under the present provision from time to time other Government Securities of the same or other species of the same or greater value without in any way affecting the obligations of the said bond and the conditions herein contained shall apply to such substituted securities, and provided also that should the Commissioner of the Division at any time during the period of service of the treasurer as such be of opinion (and such opinion shall be final) that the obligors are unable to make good all losses, etc, hereinbefore referred to, the notwithstanding anything herein contained to the contrary the Commissioner shall be entitled without prejudiced to the rights of Government otherwise after giving 30 days notice of the intention to do so to terminate the services of the obligee;

(3) That in the event of the death of any of the persons aforesaid referred to herein as the obligors the vacation by them or any of them of their said office of treasurer then, without prejudice to the rights of Government otherwise the mentioned above Government securities or any securities that may be substituted therefore for the time being for the term of six months date of such death or such vacation as the case may be as security by Government and in respect of which the obligors or the heirs executors administrators and representatives thereof or of any one of them after his death shall or may be liable to indemnify Government and all such persons as aforesaid; and

(4) That the return at any time of the said Government securities shall not be deemed to affect the right of Government to take proceedings upon or under the said bond against the obligors in case any breach of the conditions of the said bond shall be discovered after the return of the said Government securities but the responsibility of the obligors shall at all times continue and Government shall be fully indemnified against all such or damage, etc, as aforesaid at any time.

**THE SCHEDULE**  
**(Above referred to)**

- (1) \_\_\_\_\_.
- (2) \_\_\_\_\_.
- (3) \_\_\_\_\_.
- (4) \_\_\_\_\_.
- (5) \_\_\_\_\_.

for themselves their heirs, etc., and the firm of;

\_\_\_\_\_ aforesaid

In the presence of:

Witness No. (1)

Occupation

Address

Witness No. (2)

Occupation

Address

Signed by:

for the Governor of the Punjab.

Collector Deputy Commissioner  
District

This day of 19  
Collector/Deputy Commissioner.

**FORM S.T.R. NO 12.****See note below S.T R, NO. 3.11, (b)|****FORM II OF SECURITY BOND**

**KNOW** all men by these presents that we \_\_\_\_\_, as firm carrying on business in partnership and registered with the Registrar of Firms, Lahore, on the \_\_\_\_\_ composed and consisting of \_\_\_\_\_ sons of (hereinafter themselves their heirs, executors, administrators and representatives save where the context does not so admit, conjunctively referred to as the obligors) are jointly and severally held and firmly bound to the Governor of the Punjab his successor in office and assigns or his attorney or attorneys (hereinafter referred to as Government) in the sum of Rs. (Rupees \_\_\_\_\_) for which sum the obligors do bind themselves jointly and severally and firmly by these presents sealed with our this \_\_\_\_\_ day of 19\_\_\_\_ and each of them the said obligors, does hereby for himself, his heirs, administrators and representatives covenant with Government that if any suit shall be brought touching the subject matter of this obligation or the condition hereunder written in any Court subject to the High Court of judicature at Lahore other than the said High Court in its ordinary original jurisdiction the case shall and may at the instance of Government be removed into tried and determined by the said High Court in its extraordinary Original jurisdiction. **WHEREAS** the obligors were on the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ appointed to and do hold and exercise the office of the Divisional Treasurers of the Lahore Division and whereas by virtue of such office the obligors have, amongst other duties, the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money, specie, bullion coin, jewels, \_\_\_\_\_, Government currency and Bank notes, stamps and Government securities of whatever description, gold, silver, copper, lead, goods, stores, chattels or effects stored and used at received into a dispatched from the Treasuries and Sub-Treasuries of the Lahore Division or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever and whereas the obligors as such treasurer as aforesaid are also responsible that all such moneys, specie, bullion, coin, jewels, Government Currency and Bank notes, stamps and Government securities of whatsoever description, gold silver,

copper, lead, goods, stores, chattels or effects (hereinafter together called "the said property" are and is of full measure and good quality when received into the said Treasuries and Sub-Treasuries and until they have duly accounted therefore and for every part thereof in manner hereinafter referred to and whereas the obligors are bound from time to time whenever called upon so to do to show to their superior officers that the said property and every part thereof save so much thereof as they have duly accounted for is at all times intact in the places aforesaid and are also bound to attend for the purpose of discharging their duties aforesaid at such times and places

as their superior officers may appoint and whereas the obligors are further bound to keep true and faithful accounts of the said property and of their dealings under written orders of their superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as they may from time to time be called upon to prepare and submit, and whereas the bulk of the said property remains as well in the care charge and custody of the Treasury and Sub-Treasury Officers for the time being in the Lahore Division as of the obligors, but as between

themselves and the Government the obligors are alone responsible and answerable therefore and for every part thereof, and whereas the responsibility of the obligors for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly dispatched from the said Treasuries and Sub-Treasuries and delivered over to and a full and complete discharge there for obtained from such persons and at such places as the district officers of the Lahore Division or other the person exercising their functions for the time being under the sanction of Government may direct, and whereas

the obligors in consideration of their said appointment have deposited Rs. in Government Promissory notes and on or about the dates of these presents have or will have executed and registered a deed of mortgage of the property and in said deed of mortgage set forth and specified as collateral security for the said sum of Rs. ( ) hereby secured to Government for the purpose of in part securing and indemnifying Government against all loss and damage which he might or may in any way suffer by reason of the said property aforesaid or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied, or otherwise dishonestly, negligently or by or



through oversight or violence made away or parted with by themselves the obligors or any person acting for them in their said office during their absence or otherwise or by any sub-treasurers, servants, clerks, sircars, cash-keepers, potedars, collies or other persons serving under them, the obligors or any person acting for them in their said office as aforesaid or any other person or persons whomsoever whether in the service of Government or otherwise, and whereas the obligors hereby acknowledge that they are bound by all the conditions, rules and regulations of the Subsidiary Treasury Rules and the Financial Rules of the Government of the Punjab for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to their relations and dealings with and the rights of their subordinates and their own subordination to then

superior officers, and that it is their duty to keep themselves acquainted at all times with the contents of such Rules and such departmental rules and orders aforesaid and all or any alterations or additions made from time to time therein, and whereas Government has agreed at the request of the obligors not to insist on sureties so long as the annual valuation of the security deposited as aforesaid and cash and property mortgaged by way of collateral security shall to the satisfaction of the District Officers aforesaid be of a value of not less than Rs, (Rupees. NOW the conditions of the above written bond is such that if the obligors and every person acting for them in their said office as aforesaid have whilst they respectively have held or exercised the duties of the said office of Divisional Treasurers as aforesaid always duly performed and fulfilled the said duties of the said office and other duties aforesaid and if they the obligors and every person acting for them in their said office

as aforesaid shall whilst they respectively -shall hold or exercise the duties of the said office always duly perform and fulfill all and every the duties thereof aforesaid and perform and observe all and every the conditions rules regulations of the said Rules and the said departmental rules and orders and further if the obligors do and shall indemnify and save harmless Government and all district officers and all other servants of Government from and against all and every loss and damage which during the time the obligors or any person acting for them during their tenure of office as aforesaid has happened or been sustained or shall or may at any time or time thereafter happen to or be sustained by Government or the said district officers for the time being or any such servants as aforesaid by from or through the neglect, failure, misconduct, disobedience,

omission, or in solvency of the obligors or any of them or of any person acting for them in their said office as aforesaid or of any of the sub-treasurers, servants clerks-sircars, cash, keepers, potedars, coolies, or other persons nominated accepted by or serving under the obligors or any person acting for them in their said office as aforesaid or of any other person or persons or by, from or through the consuming, wasting embezzling, stealing, misspending, losing misapplying or otherwise dishonestly or negligently or through over-sight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the obligors or any person acting for them in their said office as aforesaid have held or executed the duties of the said office or shall hold or execute the duties of the said office then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force and virtue,

**PROVIDED** always and it is hereby declared and agreed by the obligors with Government: —

(1) that the property mortgaged as collateral security for the said sum of Rs. ----- hereby secured and very part thereof shall be and remain- as and for part and additional security (over and above the above written bond) to Government for the indemnity and other purpose aforesaid with full power to Government or its officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said property or any part thereof and to apply the proceeds thereof in and towards the indemnity as aforesaid for Government as the case may require;

(2) that should the Commissioner of the Division at any time during the period of service of the Divisional Treasurers as such be of opinion (and such opinion shall be final) that the obligors are unable to make good all losses etc., hereinbefore referred to them notwithstanding anything herein contained to the contrary the Commissioner shall be entitled without prejudice to the rights of Government otherwise after giving 30 days notice of his intention to do so to terminate the services of the obligors;

(3) that in the event of the dissolution of the said firm of the obligors or the vacation by them or any of them of their said office of Divisional Treasurers then without prejudice to the rights of Government otherwise the above mentioned mortgage deed shall not be at once cancelled and returned to them but shall be retain and remain with the said district officer for the time being for the term of six months after the date of such dissolution whether by death or otherwise on such

vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by Government and in respect of which the obligors are of shall or may be liable to indemnify Government and all such persons as aforesaid; and

(4) that the cancellation or return at any time the said) mortgaged deed shall not be deemed to affect the light of Government tal Proceedings upon or under the said bond against the obligors in case any breach or the conditions of the said bond shall be discovered after the return of the said mortgage deed but the responsibility of the obligors shall at all times continue and Government shall be fully indemnified against all such loss or damage, as aforesaid at any time

**THE SCHEDULE**  
**(above referred to)**

**IN WITNESS WHEREOF** the Obligors have-hereunto set an subscribed their hand and seals on the day of the month and year first above mentioned and Government through its officer duly appointed on the date hereinafter mentioned:

**SIGNED, SEALED AND DELIVERED**

by: Name of the Signatures:

- (1) -----
- (2) -----
- (3) -----
- (4) -----
- (5) -----

for themselves, their heirs, etc., and the firm of:

Aforesaid

In the presence of:

Witness No. (1)

Occupation

Address.

Witness No. (2)

Occupation

Address.

Signed by:

Collector Deputy Commissioner

District

For the Governor of the Punjab.

This day of 19

Collector/Deputy Commissioner.

**FORM S.T.R. No. 13**

**[See S.T.R. 3.14 3 18 (1), 5.26 and 5.43 (c).]**

(Slip to be placed in each bag of coin).

Name of Treasury.

Description of coin.

Number of pieces.

Counted by.

Examined by.

Date.

Signature

Note: The Signature JI foot should be that of the treasurer, or other officer to whom the coin testers and examiners are subordinate.

**FORMS S.T.R. No. 14**

**[See S.T.R 3.14, 3J8 (2) 5.33 and 543 (c)]**

(Foolscap 16 mo. size)

Slip to be attached to bundle of notes.

Packet No. ----- of Rs. ----- notes

Containing ----- pieces -----

Counted by -----

(Full Name)









Aluminum.	Every day for the amount received that day:																			
		Total Rs. ...																		
		Grand Total Ts. ...																		
		Grand Total (in words) .....																		

Agreed with the Accountants daily balance sheet and the balance in the hands of the Treasurer inspected.

**TREASURER**

**TREASURY OFFICER**

Date of Signature. \_\_\_\_\_

1. No incurrent coin into be left in charge of Treasurer.
2. No more small pure nickel, cupro-nickel brass, bronze and aluminum coins is to be so left than is required for current use.
3. The whole balance in sole charge of Treasurer is never to exceed his immediate current requirements.
4. This balance sheet is to be signed in the evening of the day itself to which it refers.

Register Showing the cash double lock transactions  
of the Treasury.



Of the \_\_\_\_\_ Treasury, dated.

CUPPRO NICKEL		NICKEL BRASS		BRONZE		ALUM		UNCURRENT COIN			
50 Paise Value in Rupees.		10 Paise Value in Rupees		1 Paise Value in Rupees.		1 Paise Value in Rupees.		1 Paise Value in Rupees.	Tale Value in Rupees	Pure-nickel.	
25 Paise Value in Rupees.		5 Paise Value in Rupees.		2 Paise Value in Rupees.		2 Paise Value in Rupees.			Tale Value in Rupees.	Cupro nickel.	
									Value in Rupees.	N.B.B.R.& Aluminium.	
											Total value in Rupees.
											Grand Total Value in Rupees
											Initial of Treasurer
											Initial of Treasury Officer

**FROM S.T.R. 17.**

**[See S.T.R. 4.19]**

(To be printed on foolscap folio)

Schedule of General Provident Fund deductions

This form should also used for record of transactions for various other Provident Funds, the heading being suitably revised.

Office of the..... Schedule of General Provident Fund deductions for .....19.

Account No.	Ledger Folio	Name	Pay	Rates of sub-ascription.	Amount, realized.	Refund of withdrawn	Amount withdrawn	REMARKS.

\*To be filled in the Account Office, if necessary.

Signature

(Designation)

**FORM S.T.R. 18****[See S.T.R. 4.20****PAY BILL OF OFFICER'S**

Note-Government accepts no responsibility for any fraud or misappropriation in respect of money or Cheque or bill made over to a messenger.

Token No.	Service head chargeable Major	Voucher
	Head Minor Head Detailed	No. _____
	Head.	Of the list of Payments for
		_____
		19 of
		_____
		Treasury
		_____

Name	Post held	Place	
	District	Monthly	Amount
Received for the month	19	rate	
below ____	the payment as detailed	Rs.	Ps.
(a) Pay	.. .. ..		
..			
(b) Special Pay	.. .. ..		
..			
(c) Technical Pay	..		
(d) Personal Pay	.. .. ..		
..			
(e) Additional Pay	.. .. ..		
Compensatory Allowance	.. .. ..		
Conveyance Allowance			
Gross Total claim			
Less Deductions ____			
(1) General Provident Fund G.P. Fund			
Account No.			
(2) P.I.I. Policy No.			
	Net claim ...		

**FORM S.T.R. 18\_Continued.**

<p>Certificate relating to fixed Traveling [Conveyance Allowance.</p> <p>1. Certified that I was not provided with means of locomotion at the expense of the State or of Local Funds or Wards Estate or Federated State of Pakistan and that I was not entitled to or allowed free transit by railway under a free pass or otherwise for any part of my journey made during the month for which Fixed Traveling Allowance has been drawn in the bill. In cases where free transit has been provided the necessary deduction required by Rule 1.15 of the Traveling Allowance Rules has been made.</p> <p>2. Certified that the conveyance for which Conveyance Allowance has been drawn was maintained during the month.</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 2px;">(3) House Building Advance</td> <td style="width: 10%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> </tr> <tr> <td>...</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(4) Motor Car/Cycle Advance</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>...</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(5) Advance of Pay</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(6) Advance of T.A.</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>...</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(7) House Rent</td> <td>....</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(8) Professional Tax</td> <td>...</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(9) Benevolent Fund</td> <td>....</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(1) G.I. contribution</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(11) Miscellaneous</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(12) Income Tax</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(13) Additional Income Tax</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">Total ..</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">Net Amount Payable</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	(3) House Building Advance					...					(4) Motor Car/Cycle Advance					...					(5) Advance of Pay					..					(6) Advance of T.A.					...					(7) House Rent	....				(8) Professional Tax	...				(9) Benevolent Fund	....				(1) G.I. contribution					(11) Miscellaneous					(12) Income Tax					(13) Additional Income Tax					Total ..					Net Amount Payable				
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Net Amount Payable																																																																																						

Revenue stamps of appropriate denomination
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to be affixed.
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(Net amount to be written in words) Rs. \_\_\_\_\_

Signature of the Drawing Officer.

LIFE CERTIFICATE (In case officers on leave)	
Certificate that the Officer was alive on the date upto which the pay in the a bill has been claimed.	
Signatures and Designation of a Gazetted Officer, Other than the Drawing Officer himself	Signature and Designation of Drawing Officer (Stamp must be defaced by the drawer).

CERTIFICATE FOR CONVEYANCE ALLOWANCE

Certificate that the place of my residence from the place of duty is more than \_\_\_\_\_ miles.

Signature of the Drawing Officer.

**FORM S.T.R. 18 Concl'd.**  
**FOR USE IN AUDIT OFFICE/TREASURY.**

Token No. _____	Cheque No. _____	Voucher No. _____
_____ Dated _____		
Pay Rs. _____	Audit Register page No. _____	
_____		
In words Rs. _____	Audit for Rs. _____	
_____		
_____	In words Rs. _____	
_____		
_____	Disallowed Rs. _____	
_____		
_____	In Words Rs. _____	
_____		
Assistant Accountant General	Held under objection	
Assistant Accounts Officer	Amount Less drawn	
_____		
Treasury Officer.		
Rs. For disallowances _____ Auditors/Superintendent		
Branch Officer.		
DIRECTIONS.		
<p>1. A pay bill may be presented at a District Treasury five days before the last working day of the month of which payment is earned (in case of bills payable at Lahore__ 7days).</p> <p>2. In the case of payment at Lahore_</p>		
<p>(i) Bill is presented by hand at the receiving counter where a metal token is issued. When bill is passed payment is authorized by means of crossed cheque which are issued on State Bank of Pakistan for payment (No cheque will by issued for amount less than Rs. 10)</p> <p>(ii) At the time of receiving cheque or cash the payee is required to furnish stamped receipt in the following form "Received by cheque/cash Rs.</p> <p>_____ from Accountant General in payment of my</p> <p>_____ bill _____ for _____.</p>		
<p>Notes_ (1) Certificate (2) on obverse may be scored through in case non-allowance/fixed traveling allowance is drawn in the bill.</p> <p>(2) Audit and Treasury Officers should see that all compulsory deductions are duly made and schedule of funds and P.L.I., as well as of advance adjustable in the books of other Accountant General are attached with the bill and accounted for.</p>		

**FOREM S.T.R. 1920 & 21**  
**Deleted.**

**FORM S.T.R. 22]**

**TRAVELLING ALLOWANCE BILL (FOR OFFICERS)**

**FORM S. T. R. 22****(See S.T.R. 4.27.)****INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE BILLS**

1. Journey of different kinds and journey and halts should not be entered on the same line.

2. Number of miles /Kilometer traveled should be entered in column 7 all in cases of journey by road or by boat. They may not be entered in case of journey by rail.

3. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government Servant and not in traveling allowance bills.

4. Fractions of a mile/Kilometer in the total of a KB for any one Journey should not be charged for.

5. When the first item of a travelling allowance bill is a halt, the date of commencement of this halt should be stated in the "Remarks" column.

6. A suitable note should always be made in remarks column against the relevant entries of days for which daily allowance at enhanced rate (including Hill tract, ordinary or special) is claimed.

7. Hours of journey should be mentioned only — (a) When for an absence from headquarters of not more than two consecutive days daily allowance is claimed for two days.

(b) When mileage or actual expenses in lieu thereof are claimed.

(c) When both Rail or Steamer {are and daily allowance are claimed in respect of a journey by Rail or Steamer immediately preceded or followed by a journey by road or halt.

8. A certificate of attendance given by the court or authority should be attached to the bill, if travelling allowance is drawn under Rule 4.9 (4) of Punjab Travelling Allowance Rules.

**(SPACE FOR PRE-AUDIT ENFORCEMENTS IN RESPECT OF BILLS****SUBMITTED FOR PRE- AUDIT)****FOR USE IN ACCOUNTANT-GENERAL'S OFFICE**

Head of Service chargeable-

Admitted for Rs.

Objected to Rs.

Reason of objection—

Senior Accountant

G.O

**FORMS****Form S.T.R.****(See S.T.R.****TRAVELLING ALLOWANCE**

District.			Name							
Headquarters			Designation							
			Pay							
PARTICULARS OF JOURNESYS AND HALTS.						Number of miles/kilometer traveled and the kind of journey, i.e., by rail (mail or passenger) steamer, road or * trolley.	RILAWAY _____ JOURNEYS			Number of days for which 1-2 daily allowance is claimed in addition to Railway fare.
DEPARTMENT			ARRIVAL				STAMPER			
Station	Date	House	Station	Date	Hours		Class.	Number of fares*	Amount.	
1	2	3	4	5	6	7	8	9	10	11

--	--

\*Traveling by road includes traveling by sea or river in a steam such or in any vessel the bill).

In case where the steamer company has two rates of fares, one inclusive of diet.”

+This column is for the use of P.W. Officers only...

**22—continued.**

**4.27)**

**Bill, or officers**

		HEAD OF ACCOUT		MONTH OF _____		Voucher No. of list of payments for 19.	
DISTANCE TRAVELLED BY ROAD BY TROLLY.				ACTUAL EXPENSES		Date of last visit.	REMARKS.
FOR WHICH MILEAGE AS ADMISSIBLE.							

12	At ordinary rates.
13	At other rates.
14	For which daily on half daily allowance is admissible in substitution of or in addition to mileage.
15	Number of days of half for which daily allowance is claimed.
16	Number of days of halt at head quarters.
17	Particulars
18	Amount
19	Purpose of journey or halt.
20	
21	



Other than a steamer and traveling by canal (The Particular kind should be specified in exclusive of diet, the word "fare" should be held to mean "fare exclusive mad one.

<p>Railway and steamer, Fare .. (col. 10)</p> <p>Road mileage_ Milest at .. (col. 12) Miles at .. (col. 13)</p> <p>__days for which daily allowance is claimed column 11, 14 and 15 at.</p> <p>Actual expenses. (col. 18)</p> <p style="text-align: center;">Total Single</p> <p>Deduct _____ P.T.A. for Double</p> <p>Deductions under rule 5.7 of Punjab Travelling Allowance Rules.</p> <p>Deduct conveyance allowance already drawn with pay Other deductions.</p> <p style="text-align: center;">Net claim</p> <p>Rupees.</p>	Rs.	Ps.	<p style="text-align: center;">Contents received.</p> <p style="text-align: center;">Stamps.</p> <p>Signature of the officer who traveled. Office. Date.</p>		
			MEMO.		
			<p>(a) Appropriation fo 19 19 Expenditure including, This bill.</p> <p style="text-align: center;">Balance ..</p>	Rs.	Ps.
<p>Passed for Rupees( )</p>					
Date			Controlling Officer.		
<p>Pay Rupees ( )</p>					
Date.			Treasury Officer.		

1. Certified that I was / was not (1) provided with means of locomotion at the expense of Government for journey by road (Note (2) below rule 2.30 of Punjab T.A. Rules (2) allowed free transit by Railway under a free pass or otherwise (5.1 and 5.6 of Punjab T.A. Rules) for any part of the journey for which traveling allowance has been charged.

II. Certified that I \_\_\_\_\_ to provide separate conveyance at my own expense for had my servants or luggage for the journey performed by Government trolley.

III. Certified that the journeys by road were performed by motor cycle \_\_\_\_\_  
Which was a hired one \_\_\_\_\_ motorcar.

\_\_\_\_\_  
Which was a private vehicle not being my own property

\_\_\_\_\_  
Being my own property

\_\_\_\_\_  
Being a Government vehicle

IV. Certified that I maintained camp equipage during halts at headquarter and that the expense so incurred is not less than the amount drawn.

Signature of Officer who traveled

(a) If there u a combined appropriation for travelling allowance of Office and Establishment the combined appropriation and expenditure should be shown in this column.

Note—.When the bill is presented at the Audit Office for pre-audit the word "content" received" (or any equivalent expression) should not appear on it nor should BUT receipt stamp affixed thereon, as a separate acknowledgment complete in all respect would be required at the time of delivery of the Cheque".

**Form S.T.R. 23] Continued**

Detailed Pay Bill of Permanent / Temporary Establishment of the ..... For  
the month of .....19 .....District.

<p>Space for classification. Stamp or manuscript entries of classification to be filled in by Disbursing Officer. Names of detailed heads and corresponding amounts should be recorded by him in adjacent columns Major head. [See also S.T.R. Rules 4.7 (e), 4.30 to 4.36)</p>	<p>Voucher No ..... List ..... For .....19</p>
<p>1. Held over amounts should be entered in red ink in the appropriate columns (3) (4) (5) (6) (7) (8) (9) &amp; (10), as the case may be and ignored in totaling. Leave salary the amount of which is not known should similarly be entered in red ink in col. (4) at the same rate as pay if he had remained in duty (S.T.R. 4. 30)</p> <p>2. In the remarks column (20) should be recorded all unusual permanent events such as deaths retirements permanent transfers and first appointments which find no place in the increment or absentee statements.</p> <p>3. When an increment claimed operates to carry a Government servant over an efficiency bar it should be supported by a declaration that the Government servant in question is fit to pass the bar (S.T.R 4.35, note 2).</p> <p>4. Names of Government servants in National pay Scales Service may be omitted from pay bills (rule 4.30)</p> <p>5. A red line should be drawn right across the sheet after each section of the establishments and under it the totals of column (4) (5) (11) for the section should be shown in red ink.</p> <p>6. The names of men holding posts substantively should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the posts left vacant and the men officiating in vacancies.</p> <p>7. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government Servant Officiates and transit pay should be recorded in the same section as that in which the duty pay of the Government servant after transfer is recorded.</p> <p>8. The following abbreviations should be used in this and in all other documents submitted with pay bill ----- Leave on Average Pay LAP On Foreign Service F.S. Leaves on Half average Pay LHP Vacant Vac Leaves on Quarter Average 1-2 P Postal Life Insurance PLI On other duty OD Last Pay Certificate LPG Leave Salary LS Subsist Grant Sub Grant. Under Suspension. SP.</p> <p>9. In cases where any fund deductions are included are included a pay bill a separate schedule showing the particulars of deductions relating to each fund should accompany that bill (S.T.R. 4.19).</p> <p>10. In the case of temporary establishment the No. and date of the letter in which these posts have been sanctioned should invariably be pouted (See S.T.R. 4.30)</p>	<p><b>Pay</b></p> <p>Leave Salary</p> <p>Dearness Allowance.</p> <p>Washing Allowance Conveyance Allowance</p> <p>Big Town Compensatory Allowance</p> <p>House-rent Allowance</p> <p style="text-align: right;">_____</p> <p>Total ..</p> <p style="text-align: right;">_____</p> <p><b>Deduct.</b></p> <p>General Provident Fund. G.P. Fund. Insurance</p> <p>Benevolent Fund</p> <p>Postal Insurance Premia</p> <p>House Building Advance</p> <p>Motorcycle Advance.</p> <p>Miscellaneous Recoveries</p> <p>Advance of Pay.</p> <p>Income-Tax House-rent _____ Total deductions.</p> <p>Net Amount Payable. I</p>

**FOR THE USE OF THE ACCOUNTANT-GENERAL'S OFFICE**

Admitted Rs.

Objected Rs.

Auditor.

Superintendent.

**Form S.T.R. 23 ----continued.**

1	2	3	4	5	6	7
Serial No.	Section of establishment And names of incumbents	Substantive Pay (Personal pay or special pay, if any should also be shown in this column as a separate entry below substantive pay).	Leave Salary.	Officiating Pay.	Reasoned Allowance.	Washing Allowance.

--	--	--	--	--	--	--

Form S.T.R. 23—continued.

8	Allowance Connivance
9	Allowance Pensatory Com- Town Big
10	House rent allowance
11	Total
12	Fund Dent Provi- Contributory   General
13	(F) Nce Adva- Fund G.P
14	Advance Cycle Motor- (B)   Bicycle
15	Advance Building House   Premia. Insurance Postal
16	Fund. Olent Benev-   Tax Income
17	Recoveries Miscellaneous
18	Recoveries Miscellaneous
19	Net Payable
20	Remarks



**Form S.T.R. 23---continued.**

	Total column.		Rs.	Paisa.
	Rs.	Paisa.		
	11			
Deduct-Undisguised pay as detailed below:				
General Provident Fund ..				
General Provident Fund Advance				
Group Insurance ..				
Postal Insurance Premia ..				
House Building Advance ..				
Bicycle Advance ..				
Motor-cycle Advance ..				
Income Tax ..				
Advance of Pay ..				
House-rent ..				
Miscellaneous recoveries ..				
Benevolent Fund ..				
Total Deduction.				
Net Amount required for payment.				
(In words				
(Rupees _____.				



**Form S. T. R. 23-Continued.**

1. Certified that I have satisfied myself that all emolument included 1 month, 2 months, 3 months, in bill drawn previous to this date with the exception of those detailed below (of which the total has been refunded by deductions from this bill), have been disbursed to the proper persons, and that their acquittance have been taken and filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.

\*One line to be used and the others scored out.

2. Certified that no person in superior service has been absent either on deputation or suspension with or without leave (except on casual leave) during the month of\_\_\_\_\_.

Note: —When an absentee statement accompanies the bill this certificate should be struck out.

3. Certified that no leave has been granted until, by reference to the applicant's Service Book leave accounts and to the leave rules applicable to him, I had satisfied my self that it was admissible and that all grants of leave and departures on and returns from, leave and all periods of suspension and deputation and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my initials.

4. Certified that all appointments and permanent promotions and such of the officiating promotions as have to be entered in the Service Books, as per columns in the Forms No. A.T.C., 40 have been entered in the Service Book of the Persons concerned under my initials.

5. Certified that all Government servants whose names are omitted from but for whom pay has been drawn in this bill, have actually been entertained during the month [Sub-rule (2) below S.T.R. 4-30].

6. Certified that no person for whom house-rent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn and that no Government rent-free quarters were available.

7. Certified that the officiating Government Servants for whom officiating pay has been drawn in the bill at increased rates held posts which involved the assumption of duties or responsibilities of greater importance than, or of different character, from those attaching to their substantive posts.

8. Certified that the Government Servant for whom House Bent Allowance has been drawn have not been provided with Government accommodation.

9. In the case of Government Servants for whom compensatory allowance has been drawn during leave it is certified, that the certificate regarding the likelihood of the Government Servants to return on the expiry of the leave to the post to which the compensatory allowance is attached or to another post carrying a similar allowance was embodied in the original order sanctioning the leave.

Signature and Designation of the

Drawing officer

Station. \_\_\_\_\_.

Dated \_\_\_\_\_19.

**FORM S.T.R 23—concluded**

**DETAILS OF PAY ABSENTEES REFUNDED.**

Section of establishment.	Name of incumbent	Period.	Amount.		
			Rs.	Ps.	

Signature \_\_\_\_\_

Designation of the Drawing Officer \_\_\_\_\_

Station.....

Dated \_\_\_\_\_ 19

Pay Rs. \_\_\_\_\_ Rupees \_\_\_\_\_ as follows:

In cash Rs. \_\_\_\_\_.

Deduct \_\_ by transfer credit to personal Deposits, Rs. \_\_\_\_\_

IV\_\_ Taxes on Income other than Corporation Tax, Rs. \_\_\_\_\_

Examined and entered. XXXIX\_\_ Civil Works, Rs. \_\_\_\_\_

Treasury Accountant. Dated 19.

NOTE \_\_ The words "contents received " (or any equivalent expression) should not appear on this form when it is presented at the audit office for pre-audit, as a separate acknowledgement complete in all respects would be required at the time of delivery of the cheque.

**FORMS S.T.R. 24.**

**See S.T.R. 4.30 (b)**

**VOUCHER No.**

MAJOR HEAD \_\_\_\_\_

MINOR HEAD \_\_\_\_\_

PRIMARY UNIT OF APPROPRIATION \_\_\_\_\_

SECONDARY OF APPROPRIATION \_\_\_\_\_

\_\_\_\_\_ District.

PAY BILL ASSISTANT MEDICAL OFFICER \_\_\_\_\_ No.

To	Head of Service	Pay	Leave Salary	
FROM	(A) .. Received for the month of 1 Pay as Civil Assistant Medical Officer of Qualified _____in	Rs. Ps.	Rs.	Ps.
Description and Period of Leave.	<p>not qualified. English in charge of .. .. .</p> <p>2 Extra allowance (See note 4 on the reverse) for the additional charge of .. .. . ”</p> <p>3 Ditto Ditto Ditto Ditto ..</p> <p>.....</p> <p>4 Ditto Ditto Ditto</p> <p>Ditto .. .. .</p> <p>5 Special allowance for being in temporary charge of Civil Station from to .. ” ” ” ” ” ”</p> <p>6 Ditto as per orders of the Government of the Punjab No. ’ dated .. .. .</p>			
	<p>7 Special allowance for being in charge of a Canal Dispensary .. ..</p> <p>8 Fixed Conveyance Allowance</p> <p style="text-align: right;">Total claim ..</p> <p style="text-align: right;">Less fines ..</p>			

**(See S.T.R. 4.41)**

NAME AND DESIGNATION \_\_\_\_\_

HEADQUARTERS \_\_\_\_\_

ACTUAL PAY \_\_\_\_\_

(Not payable a the Treasury)

FOR PUBLIC WORKS ESTABLISHMENT.

TRAVELLING ALLOWANCE JOURNAL OF

DIVISION FOR THE MONTH OF .....19

PARTICULARS OF JOURNEYS AND HALTS.			Departure Arrival		Kind of journey i.e. by rail (mail or passenger). Steamer, road or tolly).	Railway fares Steamer.		Mileage by Road or Trolley		Daily Allowance		Actual Expenses		Total of each line.	Deductions.	Net amount payable	Remarks.
Station	Date	Hour	Station	Date		Hour	Class	Number of fares.	Amount	Rate	Amount	Number of days	Rate	Amount	Particulars.	Amount	
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	
19																	
20																	
21																	
22																	
23																	

\*Here enter deductions on account of permanent traveling allowance, conveyance allowance or other deductions. Particulars of the deductions should be set forth in the remarks column.

Signature \_\_\_\_\_

Passed for Rs. \_\_\_\_\_ (in words).

(In words) \_\_\_\_\_

Controlling officer.

Details of actual expenses.

**Form S. T R. 28— concluded****INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE BILLS**

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servants and not on Travelling Allowance bills.

3. Fractions of a mile/kilometre in the total for any one journey should not be charged for.

4. When the first item of travelling allowance to any official is a halt the date of commencement of that halt should be stated in the "Remarking" column.

5. If daily allowance is claimed in respect of a road journey the number of miles/kilometre traveled should be entered in column 11 and the daily allowance in column 4 to 16.

6. Journey performed beyond Pakistan territory should be indicated partly and distance traveled should be stated in each case. Note The words 'contents received' (or any equivalent expression) should not appear on this form when it is presented at the audit office for pre-audit as a separate acknowledgement complete in all respects would be required at the time of delivery of the cheque.

**FORM S. T R. 29**

(See S.T.R. 4.41)

[For Public Works Establishments]

HEAD OF SERVICE CHARGEABLE -----.

MAJOR HEAD -----.

MINOR HEAD -----.

PRIMARY UNIT OF APPROPRIATION.

SECONDARY UNIT OF APPROPRIATION UNIT CIRCLE

**CERTIFICATE**

1. Certified that have satisfied myself that the amounts included in bills drawn 1 month /2 months/ 3 months previous to this date, with the exception of those detailed below \_\_\_\_\_ (of which the total amount has been refunded by dedication from this bill ha TO been disbursed to officers therein named, and their receipts taken in the acquittance rolls or office co pica of the Travelling Allowance bills filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.

2. Certified that the journeys for which mileage allowance has been claimed under Punjab Travelling Allowance Rule 2.30 were made by public or hired conveyance and under my orders.

3. Certified that it was necessary for the Government servants for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt and that the expense incurred on this account was not less than the halting allowance claimed.

4. Certified that journey beyond jurisdiction was performed under proper authority.

5. Certified that an entry of the journeys for which the Travelling Allowance has been drawn/ has been made in the proper check Register.

6. Certified that in support of each claim for which no voucher accompanies this bill, a duly completed travelling allowance journal counter signed by the proper authority has been place on record in my office.

Date \_\_\_\_\_.

Head of Office

Pay Rupees (in words and figures) \_\_\_\_\_

From \_\_\_\_\_ Sub-Treasury. Examined and entered'

Accountant

Treasury Officer

For use in Accountant General's

Sub-Treasury Officer

Admitted \_\_\_\_\_

Incorporated in the District Accounts

Objected to \_\_\_\_\_

on -----

Auditor

Superintend.

Accountant

One line to be med and others scored out.

To be filled up when payable from a Sub-Treasury.



FORM S.T.R.29\_Continued.

(See S.T.R. 4.41)

ABSTRACT TRAVELING ALLOWANCE BILL OF THE ESTABLISHMENT OF DIVISION \_\_\_\_\_  
 FOR THE MONTH OF \_\_\_\_\_ 19. \_\_\_\_\_

1	2	3	4	Items of charge					10	11	12	13	14	15	
				Railway fare	Steamer fare	Mileage by road or trolley	Daily allowance	Actual expenses							Remarks
				Deduct traveling allowance refunded as detailed on the reverse.											Received Balance appropriation for 19 - 19. Expenditure including his bill
				Net sum required for payment.											contents

Station \_\_\_\_\_

Date \_\_\_\_\_ Inwards \_\_\_\_\_

\_\_\_\_\_ Executive \_\_\_\_\_ Division  
 Divisional Accountant. Superintending Engineer Officer.

\*Here enter deductions on account of permanent Traveling allowance, conveyance allowance or other deductions, Particulars deductions should be set forth the remarks column.

## Form S.T.R. 29----concluded.

## DETAILS OF TRAVELING ALLOWANCE REFUNDED.

Section of Establishment	Name	Period	Amount		Section of Establishment	Names	Period	Amount	
			Rs.	Pa.				Rs.	Ps.

Note--- The words "contents received" (or any equivalent expression) should not this from when it is presented at the audit office for pre-audit as a separate acknowledgment complete in all respects would be required at the time of delivery of the cheque.

---

 Head of Office.

**FORM S.T.R. 30**  
**(See S.R.T. 4-50)**

FULLY VOUCHERED CONTINGENT BILL No. \_\_\_\_\_

DISTRICT OF	DETAILED BILL OF CONTINGENT CHARGES OF FOR THE MONTH OF	Voucher No. _____ Of list of payment for the month of 19.
-------------	--	--

**HEAD OF SERVICE----**

Number of sub- Voucher.	Description charge and number and the date of authority for all charges requiring special sanction.	Amount.	
		Rs.	Ps.
	Total (in words).		

(1) I certify that the expenditure charged in this bill could not with due regard to the interest of the Public Service be avoided. I certify 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 with the exception noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 100.

**FORMS****FORM S. T. R. 30—concluded.**

In amount, are attached to this bill, save those noted below, which will be forwarded as soon as the amount have been paid, 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.

(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.

(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 payments have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that—

(a) the expenditure on conveyance hire charged in this bill was actually incurred was unavoidable and is within the schedule scale of charges for the conveyance used, and

(b) the Government Servants concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not granted any compensatory leave and does not and will not otherwise received any special remuneration for the performance of the duty which necessitated the journey.

(5) Certified that I have satisfied myself that the amounts on account pay of Government Servants in National Pay Scale 1 & 2 drawn 1 month/2months/3 months previous to this date with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government Servants concerned and their receipts taken.

(6) Certified that the charges, on account of electricity do not include any expense on account of private consumption.

**RECEIVED CONTENTS.**

	Rs.	Ps.
Allotment/or current year		
Amount of present bill		
Total of previous bills		Amount of work bills
Signature and designation of Drawing Officer.		
	Balance available	

\*This certificate- is required when proper store accounts of materials and stores purchased are required to be maintained pay Rs. ----- Exct

Accountant (Date)

Treasury Officer,  
----- Treasury.

Space for pre-audit enfacement in respect of bills submitted for pre-audit.

For use on Accountant General's Office

<b>Head of service chargeable</b>	<b>Admitted for Rs.</b> <b>Objected to Rs.</b> <b>Reason for objection</b>
-----------------------------------	--

Auditor

Accountant

Branch Officer

Note: -- The words "contents received" (or any equivalent expression) should not appear on this form when it is presented at the audit office for pre-audit as a separate acknowledgment complete in all respects would be required at the time of delivery of the cheque.

**FORM .ST.R. 31.****(See S.T.R. 4-52)**

\_\_\_\_\_ District,

Voucher No. \_\_\_\_\_

**BILL FOR CONTERSIGENED CONTINGENOIES**

<b>Government of the Punjab.</b>	<b>Office of</b>		<b>Month</b> 19 _____	
Head of service and Department	Major Head. Minor Head. Sub _____ Head. Detailed			
Number of sub- voucher.	Description of charge and number and date of authority (where special sanction is necessary).			
		Rs.	Ps.	
	over---	Carried		

**FORM S.T.R. 31---Concluded.**

Number of sub-voucher.	Description of charge and number and date of authority (where special sanction is necessary).	Amount.	
		Rs.	Ps.
	Brought forward ..		
Total _____			

NOTE \_\_\_\_ The Government servant drawing his bill is responsible of having initialed the date of each payment in the contingent register. The register is required to be sent up with bills and sub-vouchers for this purpose (S.T.R. 4.46).

Received payment of Rs. (in words) \_\_\_\_\_

\_\_\_\_\_

and certified that the detailed bill for the month  
of \_\_\_\_\_ was forwarded to \_\_\_\_\_ with  
all necessary vouchers on \_\_\_\_\_

Drawing Officer.

Dated

Pay rupees.

(Rs. \_\_\_\_\_)

Treasury \_\_\_\_\_ Accountant

Treasury Officer.

Dated \_\_\_\_\_.

For use in Accountant-General's Office.

\_\_\_\_\_

Audit register page \_\_\_\_\_

Admitted.

Objected to.

Auditor.

Assistant Superintendent

Superintendent.

NOTE-----The words "contents received" (or any equivalent expression should not appear on this form when it is presented at the audit office for pre-audit, as a separate acknowledgement complete in all respects would be required at the time of delivery of the cheque.

**FORM S.TR. 32**

(See rule 1 below S.T.R. 4.52)

No. \_\_\_\_\_.

NOTE.---This form should be used in the case of bills counter-signed by the controlling officer before payment.

DISTRICT OF	Detailed Bill of Contingent Charges of for the month of _____ 19.		Voucher No. of List		
	Head of Service		of Payments. For ____ 19.		
Number of Sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.		Amount.		
		Rs.	Pa.	Rs.	Pa.
	Carried over ...				

Numbers of Sub-voucher	Description of charge and number and date of authority for all charges requiring special sanction.	Amount			
	Brought forward. ..	Rs.	Ps.	Rs.	Pa.
	Total Rs.				

(1) I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service be avoided. I 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 with the



exceptions noted below which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Rs. 100 in amount are attached to this save those noted below, which will be forwarded as soon as the amounts have been paid. 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.

\* (2) Certified that all articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.

(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 the suitable notes of payments have been recorded against the indents and invoices concerned to prevent double payments.

(4) Certified that

- (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
- (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.

Received contents

Appropriation for current year.

Expenditure including this bill.

Amount of work bills.

Signature and designation of drawing officer-  
available ..

Balance

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

FOR THE USE OF CONTROLLING OFFICER.

Passed for Rupees (in words).

### FORM 32---CONCLUDED

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 voucher for items excess of Rs. 250 are attached to the bill with the exception of those above Rs. 250 noted above which will be sent after payment, and I am responsible that the receipts and voucher for all other item 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

Dated \_\_\_\_\_ 19 .

Controlling Officer

(Signature)

(Designation)

Pay Rupees(        ) \_\_\_\_\_

Examined and entered.

Accountant Treasury.        Dated the \_\_\_\_\_ 19.        Officer-in-Charge  
Treasury

Space for Pre-audit enforcement in respect of bills submitted for pre-audit

\_\_\_\_\_  
For use in Accountant-General's Officer.

Head of Service chargeable\_\_        Admitted for Rs. \_\_\_\_\_

Objected to Rs. \_\_\_\_\_

Reasons for objection \_\_\_\_

Auditor.                                Senior Accountant.

NOTE. \_\_ The words "contents received" (or any equivalent expression) should not appear on this form when it is presented at audit office for pre-audit, as a separate acknowledgement complete in all respects would be required at the time of delivery of the cheque.

**FORM S.T.R. 33.****(See S.T.R. 4'53)**

Bill for Service Postage Stamps  
(Obverse).

Bill No. \_\_\_\_\_

Not payable in cash but by Book Transfer.

\_\_\_\_\_ District.

Voucher No. of List of payment for 19

Bill for service postage stamps of the office of \_\_\_\_\_ for the month of

Head of Service \_\_\_\_\_

Department \_\_\_\_\_

Postage stamps required of the following denominations.	Value	
	Rs.	Pa.
5 Rupee Stamps .. .. .		
1 Rupees .. .. .		
50 Paisa Stamps .. .. .		
40 Paisa Stamps .. .. .		
20 Paisa Stamps .. .. .		
13 Paisa Stamps .. .. .		
10 Paisa Stamps .. .. .		
7 Paisa Stamps .. .. .		
5 Paisa Stamps .. .. .		
3 Paisa Stamps .. .. .		
2 Paisa Stamps .. .. .		
1 Paisa Stamps .. .. .		
Post Cards .. .. .		
Rupees (in words) .. .. .		
.....		

**FORM S.T.R. 33---CONCLUDED.**

**(Reverse).**

ACCOUNT OF CONTINGENT APPROPRIATION AND EXPENDITURE			Rs.	Pa.
.. . . .				
Amount of appropriation	.. .. .	Amount		
		Rs.	Ra.	
Deduct---Expenditure---				
Total of present bill	.. .. .			
Total of previous bill as shown in bill No.	.. .. .			
*Total upto date Available balance				
* Received payment in service postage stamps, and certified that the expenditure included in this bill could not with due regard to the interests of public service be avoided and also certified that the stamps will be used on prepaying postage on communications bonafides on the public service. Dated .....19 . Head of Office and designation Pay Rupees ( ) ..... By transfer credit to Post Office. Dated .....19 . Treasury Officer				
Space for pre-audit enforcement in respect of bills submitted for pre-audit. For use in Accountant-General's Office.				
Head of Account ..	Audit Register page .....			
	Admitted Rs .....			
	Object to Rs.....			
	Reasons of objection---			
	Auditor. Superintendent Branch Officer.			

(See S.T.R. 4.56, 4.58 and note below 4.62)

DISTRICT OF		REFUNDS OF REVENUE.								
Head of Service Chargeable.		DEDUCT REFUND (NAME OF REVENUE HEAD)								
In whose name credit	On what account received	Amount realized.		Date of Payment in to Treasury	Amount in which included and head to which credit		Treasury Officer's Signature in token of verification credit	Name of Payee	Amount to be refunded	
1	2	3	4	5	6	7	8	9	10	
		Rs.	Ps.		Rs.	Ps.			Rs.	Pa.

NOTE.----(1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.

Passed for payment under sanction given in .....

- (1) Sanction and passed for payment.  
(2) or (3) to be struck out as required.

Received Payment

Claimant's Signature.

Magistrate or other Officer.

The -----19  
only.

Pay Rs. ....( )

Examined

Accountant.

Officer in-charge of Treasury.

In cases where refunds of fines are permitted to be made direct from Treasury or Sub-Treasury other than those at which they were credited, the entry in column 5 should include the name of the Treasury or Sub-Treasury in which amount was credited and column 6 should be filled up by the Treasury Officer of the headquarters (no Sub-Treasury).

For use in Accountant General's Office

Refund noted in Fine statement.

Admitted.

Objected. Auditor Superintendent.

**FORM S.T.R. 35****[See S.T.R. 4.94]**

Register of Pension Payment orders on \_\_\_\_\_ Treasury.

<b>Number Of Pension Payment Order.</b>	<b>Name of Pensioner.</b>	<b>Monthly Amount.</b>	<b>REMARKS.</b>
---	---------------------------	----------------------------	-----------------

		Rs.	Ps.	

**FORM S.T.R 36****[See S.T.R. 4.100]****[To be printed on foolseape falio]****Pension Payment Order No. \_\_\_\_\_****[To be inserted by the pensioner.]**

NOT EXCEEDING RUPEES.

PER ANNUM.

Memo. \_\_\_\_ It is requested that this form may be used for submission of next bill.

District	Classification of pension	Voucher No. of list of payments for _____ 19
----------	---------------------------	--

Received the amount of pension due to me for the month of \_\_\_\_\_ 19

Less \_\_ Income-tax

Net Rs. ...

(In words) \_\_\_\_\_


Station \_\_\_\_\_ Identified by me

Received payment.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Certificate to be given in case of non-attendance in person (except in cases in voucher such certificates are not required under orders issued by the Government).

Certified that I have seen the pensioner \_\_\_\_\_ and that he is alive on this date and tat the bill has been signed by him.

\_\_\_\_\_  
\_\_\_\_\_ 19 Name \_\_\_\_\_  
Designation \_\_\_\_\_

Endorsement to be signed by the pensioner  
In the case of pensions Please pay to\* \_\_\_\_\_  
drawn at Treasuries

\*Here state the name of the presenter. He should be identified Pensioner by some one known to the Office of the Treasury.

Pay Rupees ( \_\_\_\_\_ ) \_\_\_\_\_

Incorporated in Sadar account

Date \_\_\_\_\_ Officer in-charge of Treasury or Sub Treasury of \_\_\_\_\_  
Accountant Accountant Date \_\_\_\_\_

For use in Accountant-General's Office

Admitted Rs. \_\_\_\_\_

Objected to Rs. \_\_\_\_\_.

Auditor Senior Accountant Direction for note.

Note \_\_ When exemption of income-tax is obtains in respect of any premium paid to an insurance Company tax receipt of the company for the amount paid should be attached to the bill.

**FORM S.T.R 37**

**[See S.T.R. 4.100 (5)]**

BILL FOR PENSIONS CHARGEABLE TO PAID AT THE TREASURY  
FROM TO 19





	Date
	No.
Number of pension Payment Order	
remuneration for serving in any capacity either in a Government establishment or an which the amount of pension claimed this bill is due.	
Name of Pensioner	
Monthly amount	
Period of claim.	
Income-Tax	
Other deductions.	
Net amount paid.	
and finger impressions or signature of payee with stamps if payment exceeds Rs. 20	

1	2	3	4	5	6	7	8	9	10	11	12
					Rs		Rs.	Rs.	Rs.	Rs	

Note --- In the cases of pensioners who furnish particulars of re-employment in the certificate See S.T.R. 4.10 (5) the disbursing of overs should as certain and report whether the rules regarding such-re-employment have been duly observed.

**FORM S.T.R. 38**

**[See S.T.R. 4.100 (3) and 4.102 (3) (b).]**

**[To be printed on foolscap quarto.]**

**Certificate of non-termination of event determining Pensions**

Pension Payment Order No. \_\_\_\_\_

Certified that the event, viz. \_\_\_\_\_

\_\_\_\_\_ which determines the pension of \_\_\_\_\_

\_\_\_\_\_ has not happened.

To be filled in only when The pension is paid to a female pensioner by money order We certify that the above declaration correct ; and the accept full responsibility for it.

We certify that the above declaration is correct; and accept full responsibility it for it.

Station \_\_\_\_\_ } (Signature)

Date \_\_\_\_\_ } (Designation)

Note---- When the certificate is signed by Government officials, their designation should invariably be stated.

**FORM S.T.R. 39**

**[See S.T.R. 4.100 (4), 4.102 (3) (b) and note under 4.102 (5).]**

[To be printed on foolscap quarto.]

**Half-yearly declaration of female pensioners whose pensions are terminable on their marriage**

[This certificate is to be attached to the pension bills for December and June.]

Pension Payment Order No. \_\_\_\_\_

I hereby declare that I am not married and that I have not been married during the past half-year.

Widow/Daughter of the late \_\_\_\_\_

Date

To be filled in only when The pension is paid to a female pensioner by money order We certify that the above declaration correct ; and the accept full responsibility for it.

We certify that the above declaration is correct; and accept full responsibility it for it.

(Signature)

(Designation)

(Signature)

(Designation)

Station \_\_\_\_\_

Date \_\_\_\_\_

---

Note--- When the certificate is signed by Government officials their designation should invariably be stated.

\_\_\_\_\_

From S.T.R. 40  
\_ DELETED \_

## FROM S.T.R. 41

[See note I under S.T.R. 4,129 add 4.13]

Treasury month of

19 .

<p>Head of Service Chargeable. } _____ Deposits.</p>	<p>Voucher No. _____ of _____ List of Payments.</p>
<p>Original } _____ Dated of } _____ _____ Deposit. } Number. }</p> <p>In this space a translation of the receipt form into Urdu should be given.</p> <p>Expatriated and entered.</p> <p>.....</p> <p>Accountant.</p> <p>Treasury.</p> <p>Pay Rupees.</p> <p>_____</p> <p>Treasury Officer</p>	<p>Name of } _____ Amount originally } Depositor, } deposited. } _____</p> <p>Rupees.</p> <p>Received this _____ day of _____ 10</p> <p>The sum of Rupees _____</p> <p>Being the amount payable _____</p> <p>On account of the deposited scribed above.</p> <p>Claimant's } Signature. }</p> <p>Stamp if required.</p> <p>Passed for payment.</p> <p>_____</p> <p>Rs. _____ Judge, Magistrate or Collector.</p>

**Form S.T.R. 42****[See rule S.T.R. 4.130]****Refund of Lapsed Deposits**

To

**THE ACCOUNTANT GENERAL, PUNJAB** \_\_\_\_\_

The following refunds of Lapsed Deposits aggregating rupees \_\_\_\_\_ (in words) have been claimed by \_\_\_\_\_ of whose identity and title to the money I have satisfied myself request you sanction to the refund.

Class of Deposits.	PARTICULARS OF ORIGINAL DEPOSIT.		Balance credited to Government.		Date of lapsed Statement.	Amount claimed.		REMARKS.
	Year	No.						
			Rs.	Rs.		Rs.	Ps.	

(Signature.

The \_\_\_\_\_ 19.

Judge, Magistrate or other Officer.

**FORMS**

Reverse of Form 42

No. \_\_\_\_\_ . Dated \_\_\_\_\_

Sanctioned.

Accountant-General, Punjab.

Revenue
Stamps

Reserved Payment

\_\_\_\_\_ Claimant.

Pay Rupees (      )

\_\_\_\_\_ Examined. Accountant.

The \_\_\_\_\_ 19.  
Treasury Officer.

Note --- The signature of the claimant should be obtained on this form and the form should be returned at voucher in support of the debit.

For use in the Accountant-General Officer.

Admitted
Objected to
Auditor

Noted in the
Number Book
Of Orders
updt. S



<b>Form S.T.R. 43</b> (See rule below S.T.R. 4.147.) <b>COUNTREFOIL</b>		<b>Form S.T.R. 43</b> (See rule 2 below S.T.R. 4.147.) <b>To be returned in original after complying with the objection.</b>	
TO THE		TO THE	
The annexed bill is returned on account of objection No. _____  Treasury _____  Dated-Treasury Officer. _____		The annexed bill is returned on Account of objection No. _____  Treasury. _____  Dated- Treasury Officer. _____	Returned with the objection duly complied with.    Dated. _____ Head of Office. _____
No.	List of Objections	No.	List of Objections
1	Amount of Bill to be stated in words.	1	Amount of Bill to be stated in words.
2	Certificate of date and hour on which _____made over charge of the _____ required.	2	Certificate of date and hour on which _____made over charge of the _____ required.
3	Certificate of date and hour on which _____made over charge of the _____ required.	3	Certificate of date and hour on which _____made over charge of the _____ required.
4	Certificate required by rule 448 of the Subsidiary Treasury Rules regarding the submission of detailed Contingent Bills to the Controlling Officer not furnished.	4	Certificate required by rule 448 of the Subsidiary Treasury Rules regarding the submission of detailed Contingent Bills to the Controlling Officer not furnished.

No.	List of objections	No.	List of objections
4a	Statement of detailed Contingent Bills not attached to the first Contingent Bill.	4	Statement of detailed Contingent Bills not attached to the first Contingent Bill.
5	Corrections in Bill to be attested by__.	5	Corrections in Bill to be attested by ____.
6	Contingent Charges not recorded as for the current month.	6	Contingent Charges not recorded as for the current month.
7	District and office from which _____was Transferred to be noted.	7	District and office from which _____was Transferred to be noted.
8	Erasures n Bill Prevent its acceptance.	8	Erasures n Bill Prevent its acceptance.
9	Funds subscriptions to be deducted.	9	Funds subscriptions to be deducted.
10	Health Certificate of _____required.	10	Health Certificate of _____required.
11	Last Pay Certificate required.	11	Last Pay Certificate required.
12	Life Certificate required.	12	Life Certificate required.
13	Absentee statement required.	13	Absentee statement required.
14	Memo of Budget allotment for the current, year and expenditure including this Bill not filled in.	14	Memo of Budget allotment for the current, year and expenditure including this Bill not filled in.

No.	List of objections.	No.	List of objections.
15	Name of claimant to be written in Urdu or in English.	15	Name of claimant to be written in Urdu or in English.
16	Names of temporary incumbents in National Pay Scales 3 to 15 Rule 2, below S.T.R.4.30).	16	Names of temporary incumbents in National Pay Scales 3 to 15 Rule 2, below S.T.R.4.30).
17	Order of Government required sanctioning increased pay.	17	Order of Government required sanctioning increased pay.
18	Payee being private party, his parentage and residence should be stated.	18	Payee being private party, his parentage and residence should be stated.
19	Payee's receipt wanting.	19	Payee's receipt wanting.
20	Purposes of journey not stated.	20	Purposes of journey not stated.
21	Revenue Stamps not affixed.	21	Revenue Stamps not affixed.
22	Station from and to which the journey was performed by rail and not shown separately in the bill.	22	Station from and to which the journey was performed by rail and rad not shown separately in the bill.
23	Sub-voucher numbers not required.	23	Sub-voucher numbers not required.
24	Sub-voucher numbers required.	24	Sub-voucher numbers required.
25	Signature illegible.	25	Signature illegible.
26	Total on page_____is incorrect.	26	Total on page_____is incorrect.
27	Postal held by the Government servant previous to his transfer not stated.	27	Postal held by the Government servant previous to his transfer not stated.

No.	List of objections.	No.	List of objections.
28	A copy of the Government order transferring him to _____not received, nor the Gazette Notification pointed out.	28	A copy of the Government order transferring him to _____not received, nor the Gazette Notification pointed out.
29	Separate list of stages traveled and the amount claimed for each individual should be attached to the bill.	29	Separate list of stages traveled and the amount claimed for each individual should be attached to the bill.
30	Particulars of advances not given in the bill as required by rule 4.115 of the Subsidiary Treasury Rules.”	30	Particulars of advances not given in the bill as required by rule 4.115 of the Subsidiary Treasury Rules.”
31	Certificates printed on the bill, not signed.	31	Certificates printed on the bill, not signed.
32	Places where and dates on which halts were made, not specified.	32	Places where and dates on which halts were made, not specified.
33	Date and time of departure from, and arrival at, each place not specified.	33	Date and time of departure from, and arrival at, each place not specified.
34	The amount of the bill stated in figures does not agree with that shown in words.	34	The amount of the bill stated in figures does not agree with that shown in words.
35	The endorsement to make the bill payable to _____not signed by the drawing officer.	35	The endorsement to make the bill payable to _____not signed by the drawing officer.
36	Government order appointing you as _____	36	Government order appointing you as _____
37	Required.	37	Required.
38	Complete a account classification, not recorded on the bill. Form B.M. 23 not attached to the bill.	38	Complete a account classification, not recorded on the bill. Form B.M. 23 not attached to the bill.



Denominations										
Currency and Bank Noes.										
100										
50										
10										
5										
1										
Other Notes_										
Total										
Rs										
Ps										
Pure-Nickel Cupro nickel										
Net issued to the public,										
Or										
Net received from the Public										
Nickel brass, Bronze and Aluminum										
Net issued to the public										
Or										
Net received from the public										
Rs										
Ps										
Currency and Bank Noes.										
100										

50

10

5

1

Other Notes\_

Total

Rs

Ps

Pure-Nickel Cupro nickel

Net issued to the public,

Or

Net received from the Public

Nickel brass, Bronze and Aluminum

Net issued to the public

Or

Net received from the public

Rs

Ps

(1) Cash balance not verified by Collector owing to

(2) Cash balance verified by Collector on

**S.T.R. 44****S.T.R. 5.5****On the**

Total Current		UNCURRENT AND WITHDRAWN												Grand Total	
		Nickel Pure		Nickel Cupro		Brass Nickel		Bronze		Aluminum		Un-current Total			
10		11		12		13		14		15		16		17	
Rs.	Ps	Rs	Ps	Rs	Ps	Rs	Ps	Rs	Ps	Rs	Ps	Rs	Ps	Rs	Ps

I hereby certify that I have personally ascertained by uniting that the balance in the district Treasury for which I am responsible, amounted on the to the amount shown in column 17 above.

I further certify that the bulk of the treasure is kept under double locks, the key of one of which is in the exclusive custody of the Treasury Officer, and that of the other with the Treasurer. I further certify that the balance under single lock with the Treasure amounted on the above to Rs.\_\_\_\_\_and that at no time did the Treasurer held in his separate custody a sum larger than necessary for the convenient transaction of Government business or larger than the security given by him.\* The balance of Sub- Treasuries amounted on dates specified to the sums shown against them, and I have received from Sub-Treasury Officers certificates of the actual verification of those balances.

The balance of the currency sheet amounted on the Rs.\_\_\_\_\_

Amount under double lock Rs.

District Treasury balance {

The balance in the small coin depot at " Treasuries single lock \_\_\_\_\_ amounted on the 19 to Rs.

Dated

19

Collector.

\*In districts where a branch of the Bank conduct the Government Treasury business the following should be substituted for first portion of the



certificate. The certificate relating to Sub-Treasuries should be suitably modified if there are any Sub-Treasuries the business which is conducted by the Bank.

'I hereby certify that a sum of Rs...(in words (has been credited \_\_\_\_\_ under the head State debited.

Bank Deposits Provincial in the accounts for the month of. And this amount agrees with the net Central. Disbursement showing in the daily Statement of Provincial receipts and disbursements received from receipt the Bank". Central.

**(Reverse of Form S.T.R. 44)**

REMITTANCE RECEIVED					REMITTANCES DISPATCHED							
Date of dispatch	Date of dispatch	Treasury from which received.	Amount		Date of dispatch of		Remarks.	Date of dispatch	Treasury of which dispatch	Amount		Remarks.
			Rs.	Ps	First acknowledgment	Final acknowledgement				R	Ps	

\*Whether a Currency or Treasury remittance and the kind of notes or coin remitted.

- If a remittance consists of current coin the word "Increment" should be written against it in this column.
- Remittance in transit should be indicated in this column by the words "In-transit".
- Remittances dispatched in months previous to the month under report for which first acknowledgments have not been received should also be shown under this head.

**Form S.T.R. 45**

**[See S.T.R. 5.10. 5.17 © AND 5.18 (a)]**

**Currency Chest Slip**

Name of chest---

Date etc.	Number of Pieces of currency and Bank Notes for Rupees.						Re. 1 Notes			Total value of notes. Re. 1 notes and whole rupees (columns 7 and 9)	Initials of officers holding keys of the chest.
	5	10	50	100	Total number of notes.	Total number of notes.	Re. 1 notes.	*Whole rupees.	Total value of Re.1 notes.		
1	2	3	4	5	6	7	8	9	10	11	12
Balance of (due) withdraw notes .. Notes unfit for issue. With drawn rupees.											

Nature of transactions should be specified as under---Local transfer---Exchange ---Remittance from----to Nature of transactions ---Treasury transfer---No. \_\_\_\_\_ Dated \_\_\_\_\_ 19

Treasury Officer  
Of Sub-Treasury Officer

Treasury or other Officer  
in joint charge of chest.

To

The Currency Officer

State Bank of Pakistan, Issue Department, \_\_\_\_\_

Includes small coin of any,

1 (Strike off unnecessary items)

**FORMS****Form S.T.R 46****[See rule 5.24 (o).]**

Advance intimation of dispatch of remittance.

Form

\_\_\_\_\_

\_\_\_\_\_

To

\_\_\_\_\_

\_\_\_\_\_

Memo. No. \_\_\_\_\_ Dated the \_\_\_\_\_ 19. \_\_\_\_\_

A remittance of Notes/Coin/Un-current-coin noted below will be dispatched from this office so \_\_\_\_\_ and to request you to make arrangements or receiving it on arrival of the train.

1. Date of dispatch \_\_\_\_\_

2. By Train No. \_\_\_\_\_ leaving \_\_\_\_\_

Station at \_\_\_\_\_ hours on \_\_\_\_\_

3. Date of arrival at \_\_\_\_\_ Station.

4. Probable time of arrival at \_\_\_\_\_ Station,

5. Number of boxes in the consignment \_\_\_\_\_

6. Value \_\_\_\_\_ of consignment \_\_\_\_\_

7. Nature of consignment (that is, notes or current or un-current silver nickel or copper coins).

8. Remittance accompanied by poteder named \_\_\_\_\_ conceompanied by poteder:

9. Remittance packed in \_\_\_\_\_ paten boxes to be returned to Currency Office \_\_\_\_\_ delivered to the Agent or Manager at disposed of at the receiving office.

Remitting Officer.

N.B. --- A remittance should not be sent at such a time that it will be in transit at the end of the month or that it will reach its destination on a Friday or other authorized holiday. The attention of the escort officer should be specially drawn to paragraph 3 of form S.T.R. 49.



**Form S.T.R. 48****(See rule 5.40)**

1	Short or poteder by the remitting office.	Advance made to clerk.											
2	Shorff or poteder.	Name of clerk.											
3	Description of coin and notes sent.	Particular of Remittance.											
4			Value.										
5	Number of Boxes.												
6	Destination of remittance.												
7	Date and hour of discharge from the remitting officer.	Shorff or poteder.Clerk. Signature of											
8													
9	Date and hour of arrival at the receiving officer.												
10	Number of days employed in examination.												
11	Date and hour of discharge from the receiving Office.												
12	Recommendation of he receiving Officer regarding the grant of daily all allowance for halts in excess of 10 days	Orders of the _____											
13			Currency Officer chief Accountant State Bank of Pakistan.										
14	Shroffs or potedars by the receiving office.	Advance made to Clerk.											

- In case of the notes the number of pieces of each denomination should be furnished.

- The number of days for which the examination has been in abeyance owing to the absence of the accompanying potedars or other cause should be mentioned.
- Full reasons should be given for the recommendation on the revise of the certificate.

Remitting Officer.

Receiving Officer.

Station \_\_\_\_\_ Date \_\_\_\_\_ Station \_\_\_\_\_ Date \_\_\_\_\_

## FORMS

### FORMS, T.R., 49

[See 6.T. R. 5.49 and 6.51]

#### **Memorandum of instructions to be given to the Police Officer- in- charge o/-a' remittance by rail.**

These instructions should be pointed in Urdu and English-tend a copy containing both the copies in Urdu and English must be handed by the Treasury or Currency Officer at the dispatching station to the police officer commanding any guard who will travel in charge of treasure the copy being transferred by Inn to the officer commending the relieving guard, if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers, who are called upon to furnish guards for remittance by rail and they should be requested to impress upon the police officer, detached upon this duty the necessity for strict-and undeviating adherence to the instructions.

### INSTRUCTIONS

"1. The police officer taking charge of a treasure guard travelling .by rail will not see the treasure packed at the Treasury, but he will' flee the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly 'placed therein.

"2 T. e guard should be accommodated in a brake van attached the treasure van or in the end compartment of the carriage next adjoining treasure



van; and the doors of the compartment occupied by the guard should never be locked.

"3 The escort officer will-wire to the receiving officer the numbers of the train (passenger or goods) conveying the remittance .and its hour of .departure and will also wire again en route if any change in the train has been made or anything has occurred to delay its arrival.

"4. An officer relieving such a guard will see that the numbers of the Wagons agree with those given in the blank receipt tendered for its signature, that the locks are secure; that the seals are unbroken and bear no Sign of having been tampered with, and that the locked doors of the van cannot be opened.

"5 The Treasury or Currency Officer, if so requested, shall provide the officer in charge, of such a guard with a lantern which will burn all night. The Officer-in-charge should cause a sentry to alight at very alternate stopping place and ascertain that the locks have not been tampered, with. During any lon stoppage, a guard must remain on duty by the door of the treasure wagons, if there be several such wagons it will to tell off two men, who may stand ,one at each and of the wagons

"6 In case of break-down separating a convoy, the officer-in-charge should separate his party at aching, himself the disabled portion.

"7 On delivering the boxes at the Treasury to which they are addressed he will obtain a receipt for bags said to contain coin to the value of be or, for boxes with marks and weights detailed in the invoice said to contain coin or notes to the value of Rs. If any box be short weight to show signs of having been tampered with, it should be opened in the presence of the escort officer, otherwise, he should be allowed to return at once.

"The form of receipt to be used by a relieving guard should run thus—  
 "Received charge from————Police of———— district of Railway  
 wagon No.————said to contain———— boxes aggregating Ra.  
 —————Wagon, No.————said to contain————boxes aggregating  
 Bs.————(and so on). The wagons were duly booked and sealed  
 and one key for each made over————Receipts to be given by other  
 relieving guards are also acknowledged. The number and contents of each  
 wagon should be detail led in case of a breakdown. The receipts should be in  
 Urdu or English if the police officer is acquainted with these languages otherwise  
 in the officers, vernacular.

Note—If the seals on a wagon are broken or bear sign of being tampered with or if wagon has not been sealed it is the duty of the relieving escort officer to insist on the wagon being opened and the number of boxes counted before, he gives a receipt to the relieving officer. In such cases the fact of the wagon having been opened and the number of the boxes counted should be endorsed on the receipt.

"8 The escort officer will present the command certificate for examination to the remitting Treasury or bank officer before the remittance is handed over to him. He should also present it for examination to the Treasury or bank officer taking charge of the treasure. The latter will satisfy himself that he is taking over the treasure from the officer named in the command certificate and will at same time check the strength of the escort with that stated in the command certificate noting any difference that he may find. When all is correct he will merely sign the command certificate.

"9 Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasurer can being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway

"10 When a poteder accompanies remittance he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The poteder will not interfere in any way in the performance by escort of its legitimate duties but the must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box it is the duty of the poteder to take over any coin that may fall out and to verify the contents and re-pack the box if re-packing becomes necessary. The escort officer must not permit the poteder to be interfered within the execution of his duties".

**FORM S.T.R. 50.****[See S.T.R. 8.4 )b)]****CURRENCY CHEST BOOK**

Government /Bank Paper Currency

Agency.

1	2	No. of Pieces of Currency and Bank Notes for Rupees.					8	9	10	11	12	13	14	15
		3	4	5	6	7								
		1	5	10	50	100	Total number	Total Value	Government Rupees Notes.	Pure-Nickle. And Cupro-Nickle coin.		Total value of notes. Pure-nickel and cupronickel coin Columns 9&13.	Initials of officer holding keys of chest.	
								Value in Rupees	PN & CN	50 Ps.	25 Ps.	Value PN&CN coin.	s	



									Total Number	Value in Rupees.	25 Paisa	50 Paisa		Total value of notes pure nickel & cupronickel coins.	
1	2	3	4	5	6	7	8	9	10		11	12	13	14	15
			1	5	10	50	10								

(1) I do hereby certify that I have personally ascertained that the balance in the Currency Chest at \_\_\_\_\_ on the \_\_\_\_\_ amounted to Rs. (in words) \_\_\_\_\_ and that the whole of the balance has been kept under double locks.

Treasury. Treasury Officer Verifying Officer.

Note—Certificate (1) is to be signed in all cases except the following:- For chests in the custody of the National Bank of Pakistan no verification report is required except for September. For the other months the Treasury Officer of such chests has still to send to Currency Officer reports of balance

(2) I further certify that certificates from Sub-Treasury Officers of correctness of the balance of the Sub-Treasury chests as noted above have been received by me.

Treasury Officer.

NOTE--- Certificate No. (2) is to be signed by Sadar

of Sub-Treasury chests under him, and in these Reports certificate No.

(1) is not required only certificate No. (2) (See S.T.R 8.5).

No.

Treasury Officer,

Forwarded to the \_\_\_\_\_ at Currency Officer,  
Chest,

The

19.

Treasury Officers sending reports of balances of such chests under them along with reports of their own balances to the currency Officer [See S.T.R 8.5 (f)]

**FORM S.T.R. 52****(See S.T.R. 4.5)****TRANSIT REGISTER.**

Serial No.	Date	Particulars of the bills.	Amount of the bill.	Initial of Drawing and Disbursing Officers.	Token No. (Applicable when claims presented at the pre-audit Counters)	Initial of the Counter Clerk in Audit Office Treasury.	Cheque No. and date of issue of Cheque or date of passing the bill.	Remarks regarding returns, retrenchments etc.
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		SPECIMEN SIGNATURES - Copies of - to be supplied to Treasury Officer or the Bank	TR 29 & 4.150
Securities - conclud. Scholarships - Stamps - Discount on - Defacement of receipt - Service postage stamps - Procedure for obtaining - Small coin - Exchange of -  Depot --	STR 4.71  STR 4.68 STR 4.149  STR 4.53  Para 3.5 of Appendi x F Para 28 of Appendi x F	Classes of payments that can be made direct from - Payments at - relating to public works department. Payment of pensions at -  Procedure regarding payment of money at Treasuries applies to also - Payment of deposits at - Fixation of normal balance at - Maintenance of currency chest at - Supply of funds at --	Exceptio n 1 to STR 4.5 STR 4.90 & 4.92 STR 4.109 & 4.110  STR 4.155 STR 4.140 STR 5.3 STR 5.9 STR 5.13 to 5.16, 5.18 & 5.19
SUB TREASURIES - General system of control over—  Staff of -  Collector to inspect - at least once in a year - Inspection of - by Head Treasury Clerks- Orders not to be issued by Head Treasury clerks on inspection note of - Audit department not carry out inspections of— Transfer of charge of - Procedure in regard to receipt, payment and custody of money at - Duties and responsibilities of officers under training in -  Procedure at - for the receipt of fees for water rate collection--	STR 5 & 1.17 STR 1.18 & 1.19 STR 1.20  STR 1.21 STR 1.22  STR 1.24  STR 1.26 STR 1.27, 1.28 & 2.24 Note 2 below STR 1.18 STR 2.9		
<b>T</b>			
TAKAVI ADVANCES Transfer - -- of moneys standing in the public account -- Telegraphic check on payments -- (See under rule bank drafts) transfer of charge -	STR 4.113  STR 30  STR 4.118	Traveling allowances - Forms and preparation of establishment bills— -- Bills of establishment in the public works department. Forms and preparation of office - Bills -	STR 4.37  STR 4.41  STR 4.27 STR 4.40

-- of Sub-Treasuries -- of Treasuries	STR STR 1.11	Certificate to be given on bills to be paid after Counter signature --	
Bills for journeys to give evidence not to be cashed in the absence of court certificate - For low-paid Government servants -	STR 4.30  STR 4.42	Treasuries of which business conducted by the bank - Procedure at - in regard to receiving of money and granting receipts	STR 2.20 & 2.21
<b>TREASURE</b>			
Storing of -  Instructions regarding receiving and giving out - from double lock.	STR 3.14to 3.17 STR 3.1 and3.12	Payments at -  Supply of funds at - Treasury Officer (s)	STR 4.6, 4.158, 4.167 STR 5.12

<p>TREASURE</p> <p>Responsibility of - and security to be furnished by him -</p> <p>Treasury (ies) —</p> <p>Definition of—</p> <p>-- Strong room</p> <p>-- Balance</p> <p>General system of control over -</p> <p>Inspection of -</p> <p>Procedure at -in receiving money and granting receipts -</p> <p>Sanction of Accountant General for placing a public works department officer in account with a -</p> <p>Procedure at—in paying out money -</p> <p>Normal balance at ---</p> <p>Supply of funds at --</p>	<p>STRs 3.1 &amp; 3.12</p> <p>TR 2(c)</p> <p>STR 3.23</p> <p>STR 3.1</p> <p>TR 4</p> <p>STR 1.12 to 1.16</p> <p>STR 2.8, 2.10&amp; 2.14</p> <p>STR 4.89</p> <p>STR4.14</p> <p>7 et. Seq.</p> <p>STR 5.9, 5.5</p> <p>5.16 and 5.17</p>	<p>Must comply with the instructions form the account office appointment of -</p> <p>Changes in - to be reported to Accountant General, Punjab.</p> <p>Powers of—of permit with drawals from the public Account—</p> <p>Responsibility of in regard to the completion with drawn.</p> <p>Responsibility of - for moneys in correctly with drawn -</p> <p>Responsibility of - for the executive charge of the Treasury -</p> <p>Authority of—to correct arithmetical in accuracies etc -</p> <p>Responsibility of - for deduction of rents of buildings of the Public Works Department.</p> <p>Responsibility of - for the management of Treasury—</p> <p>Limitations on the powers of the - to make payments --</p>	<p>STR 1.2, 1.4 &amp; 1.5</p> <p>STR 1.11</p> <p>TR 12 to 18</p> <p>TR 24 &amp; 25</p> <p>TR 24 &amp; 25</p> <p>TR 4 (2) &amp; STR 1.6</p> <p>TR. 26 &amp; STR 4.178 to 4.180</p> <p>STR 4.15 (b)</p> <p>STR 1.6</p> <p>STR 4.167</p>
<p>TREASURY OFFICER (s) concl'd.</p> <p>-- Should not undertake correspondence on behalf of claimants --</p> <p>Preparation of returns by --</p>	<p>STR 4.167 (a)</p> <p>STR 2.26 and 4.166</p>		
<b>U</b>			
<p>Urgency -</p> <p>Payments in circumstances of --</p>	<p>TR. 27 &amp; STR 4.181</p>		
<b>V</b>			
<p>VOUCHERS -</p> <p>General instructions regarding preparation and form of -</p> <p>Stamping of -</p> <p>Term of --</p>	<p>STR 4.7</p> <p>STR 4.8 &amp; 4.9</p> <p>STR 4.120</p>		
<b>W</b>			
<p>WEIGHTS AND SCALES -</p> <p>-- Supply of --</p> <p>Withdrawals</p> <p>-- of money</p>	<p>Para 15 of Appendix F</p> <p>TR 12 to 29</p>	<p>-- of money by Government servants</p> <p>-- of money by persones not on Government service</p>	<p>STR 4.2</p> <p>STR 4.3 &amp; 4.4</p>