

**GOVERNMENT OF PAKISTAN**

**MINISTRY OF FINANCE**



**Treasury Rules  
of the  
Federal Government**

**V O L U M E II – APPENDICES & FORMS**

**UPDATED EDITION**

**2019**

**TREASURY RULES OF THE FEDERAL GOVERNMENT**

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**Volume II**

**APPENDICES AND FORMS**

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NOTES.—(1) The following forms, which are intended for general use in connection with transactions of the Federal Government, have been standardized in the "T. R." series to be controlled by the Government:—

Forma T. R. 1, 4, 4-A, 5, 6, 14, 16 to 18, 20 to 35, 37, 38, 41 to 43, 45, 51, 56 to 58, 58-A, 61 and 62.

(2) Forms T. R. 2, 3, 7 to 10, 12, 12-A, 13, 36, 39, 40, 44, 59, 60, 63 to 69 and T. E- 3, 4, 7 to 12 which are intended for use in Federal treasuries or in connection with special transactions only will be printed in a separate "Try " series.

(3) Supplies both in respect of the "T. R." and the "Try" series of forms are obtainable from the Controller of Stationery and Forms, Karachi.

(4) Forms T. R. 44 and T. E, 1, 2 and 12 will be printed and supplied by the State Bank.

(5) The remaining forms, namely, Forms T. R. 11, 15, 19, 46 to 50, 52 to 55 and 70 will not be printed, and only typed or manuscript copies may be used when necessary.

**APPENDIX 1***(See RULE 7)***Agreement between the <sup>1</sup>Federal Government and the State Bank of Pakistan.**

An AGREEMENT made this 23rd day of June, 1949, BETWEEN THE <sup>2</sup>GOVERNOR-GENERAL OF PAKISTAN of the one part, and THE STATE BANK OF PAKISTAN (hereinafter called “the Bank” of the other part. WHEREAS the Bank was constituted and incorporated and is regulated by the State Bank of Pakistan Order, 1948<sup>3</sup> (hereinafter called “the Order”) with and subject to the various powers, provisions restrictions in and by the Order set forth and an agreement is necessary between the <sup>4</sup>Federal Government and the Bank—

(1) generally to operate the currency and credit system of the country to the country's advantage, and

(2) for the Bank to accept moneys for account of the <sup>5</sup>Federal Government and to make payments up to the amount standing to the credit of its account and to carry out its exchange remittance and other banking operations, including the management of the public debt and

(3) so that the <sup>6</sup>Federal Government should entrust the Bank with all its money, remittance, exchange and banking transactions in Pakistan and in particular should deposit free of interest all its cash balances with the Bank excepting that the <sup>7</sup>Federal Government should be at liberty to carry on money transactions at places where the Bank has no branches or agencies and the <sup>8</sup>Federal Government might hold at such places such balances as it may require and

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<sup>1</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>2</sup> Now the President vide Ministry of Law Notification No.F.13(1)/59-D&L, dated 24-1-1961, Gaz. Of Pak., Extra., Pp.102-103, dated 24-01-1961.

<sup>3</sup> Now the State Bank of Pakistan Act, 1956 (Act No. XXXIII of 1956).

<sup>4</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>5</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>6</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>7</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>8</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.



(4) so that the <sup>9</sup>Federal 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. This agreement shall come into force on the first day of July, one thousand nine hundred and forty eight.

2. The general banking business of the <sup>10</sup>Federal Government (in which business is included the payment, receipt, collection and remittance of money on behalf of the <sup>11</sup>Federal Government including the Administrations<sup>12</sup> of Karachi and Baluchistan) shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Order and with and to such orders and directions as may from time to time be given to the Bank by the <sup>13</sup>Federal Government through Government Officer or Officers authorised by it 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 <sup>14</sup>Federal Government shall from time to time direct in the manner aforesaid.

3. <sup>15</sup>Federal Government shall employ the Bank as its sole Banker in Pakistan and 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 balances at any place 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 <sup>16</sup>Federal Government in the manner aforesaid receive and hold for the <sup>17</sup>Federal Government all such moneys as may be or become payable to it or on its account and the Bank shall transact at its offices, branches and

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<sup>9</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>10</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>11</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>12</sup> These are no longer Administrations. Karachi is part of Sind Province and Baluchistan emerged as a separate Province from 1<sup>st</sup> July, 1970.

<sup>13</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>14</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>15</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>16</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>17</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

agencies for the time being existing respectively all such business for the <sup>18</sup>Federal 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 moneys at the said offices, branches and agencies available for transfer to such places and at such times as the <sup>19</sup>Federal Government may direct. No interest shall be payable to the <sup>20</sup>Federal Government on any of the moneys for the time being held by the Bank.

4. The management of the public debt and the issue of new loans by the <sup>21</sup>Federal 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 <sup>22</sup>Federal 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 office in Karachi, and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt 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 <sup>23</sup>Federal Government may from time to time direct and shall audit all payments of such interest and act generally as agents in Pakistan for the <sup>24</sup>Federal 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 <sup>25</sup>Federal Government.

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the <sup>26</sup>Federal Government other than such advantage as may accrue to it from the holding of <sup>27</sup>Federal Government cash balances free of obligation to pay interest thereon.

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<sup>18</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>19</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>20</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>21</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>22</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>23</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>24</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>25</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>26</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>27</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

6. As remuneration to the Bank for the management of the public debt as aforesaid the Bank shall be entitled to charge to the <sup>28</sup>Federal 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 for Rs.50,000 and upwards held by the <sup>29</sup>Governor-General or by a Provincial Government or by any officer or officers of the <sup>30</sup>Federal Government or of a Provincial Government authorised in that behalf.
- (c) The amount of the <sup>31</sup>Federal Government rupee securities held in the Issue Department of the Bank.
- (d) The amount of stock and notes outstanding in the London register.

And in addition to the charge of Rs.2,000 per crore per annum the Bank shall be entitled to charge to the <sup>32</sup>Federal Government a fixed sum of Rs.2,000 a year on account of the stock referred to in head (b) of this clause and the Bank shall be also entitled to charge the public (but not the <sup>33</sup>Federal Government or a Provincial Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the <sup>34</sup>Federal Government under the powers conferred upon them by the Public Debt (<sup>35</sup>Federal Government) Act (XVIII of 1944) or any other law for the time being in force for duplicate securities and for the renewal, consolidation, division or otherwise of all Government Securities which the Bank issues.

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<sup>28</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>29</sup> Now the President vide Ministry of Law Notification No.F.13(1)/59-D&L, dated 24-1-1961, Gaz. Of Pak., Extra., Pp.102-103, dated 24-01-1961.

<sup>30</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>31</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>32</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>33</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>34</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>35</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

6A. The Bank shall also be entitled to charge to the <sup>36</sup>Federal Government—

- (a) monthly, the charges for telegrams, trunk telephones, and postage incurred by the Bank in the management of the Public Debt as aforesaid, and
- (b) the charges incurred by the Bank on account of over-printing of Border Forms and the printing of Interest Warrants.

In addition to the above the Bank shall be entitled to charge the <sup>37</sup>Federal 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 in rule 31 of the Public Debt (<sup>38</sup>Federal Government) Rules, 1946, 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 application 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; and
- (v) a fee at the rate of Rs.1,000 per crore on all new issues with a minimum of Rs.5,000 in respect of each new loan.

7. The Bank shall maintain currency chests of its Issue Department at such places as the <sup>39</sup>Federal Government may prescribe and the <sup>40</sup>Federal Government shall provide sufficient accommodation for such chests as may be required for the deposit of

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<sup>36</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>37</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>38</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>39</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>40</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

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 for the transactions of the <sup>41</sup>Federal Government and reasonable remittance facilities to the public at the said places. The <sup>42</sup>Federal 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 purpose of inspecting and checking the contents. The <sup>43</sup>Federal 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.

8. The Bank shall not be at liberty to close any of its offices or branches except on such days as are public holidays under Section 25 of the Negotiable Instruments Act 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 <sup>44</sup>Federal Government and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing shall be closed except on Sundays and on public holidays authorised by the Provincial Government [or the Administrations<sup>45</sup> of Karachi and Baluchistan] within whose jurisdiction such agencies may be respectively situated.

9. The responsibility for all loss or damage to the <sup>46</sup>Federal Government which may result from any act or negligence or omission of the Bank in conducting the business of the public debt aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidation, 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 signature endorsements 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 realising moneys and securities for money on account of the <sup>47</sup>Federal Government and paying cheques, orders, drafts, bills and other documents whether negotiable or not in the Bank's capacity of

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<sup>41</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>42</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>43</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>44</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>45</sup> These Administrations no longer exist as described at page 1.

<sup>46</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>47</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

bankers for the <sup>48</sup>Federal Government and whether such business be done by the BANK or by agencies on its behalf the responsibility to the <sup>49</sup>Federal Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

10. The Bank shall remit on account of the <sup>50</sup>Federal Government between Pakistan and London such amounts as may be required by the <sup>51</sup>Federal Government from time to time at the market rate of the day for telegraphic transfers, subject to the proviso that if a large transfer has to be effected in connection with the floatation or repayment of a sterling loan or an analogous operation, and if it is considered by either party to be inappropriate to apply the rate of a single day, and average rate based on a longer period may be fixed by agreement between the two parties.

11. This agreement may be determined by either party giving to the other party of one year's notice in writing expiring on the 31st day of March in any year, such notice if given by or on behalf of the <sup>52</sup>Federal Government to be addressed to the Governor of the Bank and to be served by being left at the Head Office of the Bank 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 of Pakistan in the Finance Ministry 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.

12. Nothing in this agreement shall operate to affect in anyway the obligations imposed either on the <sup>53</sup>Federal Government or on the Bank by or under the Order<sup>54</sup> or any subsequent amendment or amendments of the Order.

13. The Bank shall be entitled to perform all or any of the matter contained in this agreement through such agency or agencies as may be prescribed by the Order<sup>6</sup> or any amendment thereof or as may be approved by the <sup>55</sup>Federal Government.

IN WITNESS WHEREOF SIR VICTOR ALFRED CHARLES TURNER,  
Secretary to the Government of Pakistan in the Finance Ministry by the order and

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<sup>48</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>49</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>50</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>51</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>52</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>53</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>54</sup> Now the State Bank of Pakistan Act, 1956 (Act No. XXXIII of 1956).

<sup>55</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

direction of the <sup>56</sup>Governor-General has hereunto set his hand and the common seal of the State Bank of Pakistan pursuant to a resolution of the <sup>57</sup>Federal Board has been hereunto affixed in the presence of its subscribing officials the day and year first above written.

<p>Signed by the said</p> <p>SIR VICTOR ALFRED CHARLES TURNER, Secretary to the Government of Pakistan in the Finance Ministry for and on behalf of the <sup>58</sup>Governor-General of Pakistan in the presence of</p>	<p>Sd.) V. A. C. TURNER</p> <p>Secretary to the</p> <p>Government of Pakistan,</p> <p>Finance Ministry</p>
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(Sd.) Siddiq Husain

Under Secretary to the Government of Pakistan

<p>The Common seal of the State Bank of Pakistan was affixed hereto in the presence of Mr. Kassim H. K. Dada and Mr. Hatim A. Alavi two of its Directors and Mr. Abdul Qadir its Governor.</p>	<p>Common Seal of the</p> <p>State Bank of Pakistan</p> <p>(Sd.) Kassim H. K. Dada.</p> <p>(Sd.) Hatim A. Alavi.</p> <p>Directors.</p> <p>(Sd.) Abdul Qadir.</p> <p>Governor.</p>
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<sup>56</sup> Now the President vide Ministry of Law Notification No.F.13(1)/59-D&L, dated 24-1-1961, Gaz. Of Pak., Extra., Pp.102-103, dated 24-01-1961.

<sup>57</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>58</sup> Now the President vide Ministry of Law Notification No.F.13(1)/59-D&L, dated 24-1-1961, Gaz. Of Pak., Extra., Pp.102-103, dated 24-01-1961.

**APPENDIX 2**

(See RULE 146)

**Different Classes of Receipts exempt from Stamp Duty**

Note.—The contents of this appendix have no validity except in so far as they reproduce the exact wording or represent correctly the meaning of the relevant act, rule or order by which the exceptions have been granted. No doubt full case should be decided except by reference to the appropriate act, rule or order, as the case may be, and if necessary, to the Government.

The following items are exempt from stamp duty:—

- (1) Receipt given by or on behalf of the Government of Pakistan.
- (2) Receipt on cheques or bills of exchange payable on demand.
- (3) Receipt given for payment of interest on Government Promissory Notes.
- (4) Receipt for pensions or allowances by persons receiving such pensions or allowances in respect of their service as non-commissioned or petty officers, soldiers, sailors or airmen, and not serving the Government of Pakistan in any other capacity.

Note.— The expression soldier/airmen used in this appendix includes persons below the rank of non-commissioned officers who are enrolled under the Army Act, 1911 Air Force Act, 1932.

- (5) Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.
- (6) Receipt endorsed by the payee on a Postal Money Order or given by the payee to the Post Office for a sum paid to him in adjustment of short or wrong payment of such an Order.
- (7) Receipt endorsed by the holder of a Post Office Savings Certificate at the time of its discharge.
- (8) Receipt given by an officer of the Pakistan Post Office and Telegraph & Telephone Departments in respect of a sum paid to him by the Government as an advance for the purchase of railway or steamer tickets.



- (9) Receipt or bill of lading issued by a Railway Administration or an Inland Steamer Company for the fare for the conveyance of passengers or goods or both or animals or for any charges incidental to the conveyance thereof or given to Railway Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare or charges.
- (10) Receipt given by a Railway, or Administration, or an Inland Steamer Company, for money received by it from another Railway Administration or Inland Steamer Company or from a Tramway Company or other Carrying Company on account of its share of fares or freight for the conveyance in through traffic of passengers or goods or both or of animals.
- (11) Deleted.
- (12) Receipt for pay or allowances by non-commissioned or petty officers, soldiers, sailors or airmen of Pakistan military, naval or air forces and those of the irregular corps in Baluchistan when serving in such capacity, or by mounted police constables.
- (13) Receipt given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned or petty officer, soldier, sailor or airman of any of the said forces and serving in such capacity.
- (14) Deleted.
- (15) Receipt given for pension or allowances paid by the 59Federal Government to an heir of a deceased non-commissioned officer or petty officer, soldier, sailor or air-man of Pakistan military, naval or air forces.
- (16) Receipt for any payment of money without consideration, such as receipt for grant-in-aid bills, for fees paid to Barristers-at-Law, and for Scholarships, etc.
- (17) Receipt for any payment of rent by a cultivator on account of land assessed to Government revenue.
- (18) Receipt given by a headman or Lambardar for land revenue or taxes collected by him.

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<sup>59</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

- (19) Receipts given by an Opium Cultivator or his representative or by a Lambardar or Khattadar in the Province of Punjab for money paid to him by the Government as an advance for the cultivation of opium.
- (20) Receipt endorsed on instruments executed by or on behalf of any Society for the time being registered or deemed to be registered under the Co-operative Societies Act, 1912, or instruments executed by any officer or member of any such Society relating to the business of the Society.
- (21) Receipts for payments made by or on behalf of Government in States which have acceded to Pakistan.
- (22) Receipt given by a person, for advance exceeding Rs.20 received by him from the Provincial Government under the Agriculturists' Loan Act, 1884 (XII of 1884).
- (23) Deleted.
- (24) Such other receipts or class of receipts as may be legally exempt from stamp duty.

NOTE 1.—Cash memorandum issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of section 2 (23) of the Stamp Act (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 purchasers as named therein of the price of the articles sold.

NOTE 2.—The following documents do not come under the exemption but are chargeable with stamp duty under the general rules:—

- (a) Receipts other than those mentioned in items (9) and (10) above, given by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality, but receipts given by Railway Companies in respect of transactions which relate to Government-owned Railways, or which can be identified as pertaining to Government-owned portions are exempt from stamp duty.

This rule applies also to receipts drawn for claims the adjustment of which may be made through the accounts.

- (b) Receipts given by State Railways for terminal tax collected by them on behalf of local bodies, unless exemption is granted for such receipts in any Province under section 9 of the stamp Act or by any other law.

- (c) Receipts signed by a Government officer as Chairman of a Municipality.
- (d) Receipts other than those mentioned in item (16) above drawn on account of Cantonment and other Local Funds.
- (e) Receipts for advances taken by Government servants other than those of the Post Office and Telegraph & Telephone Departments in respect of sum paid to them by the Government as advances for the purchase of railway tickets.
- (f) Receipts for amounts of emigrants' money orders.
- (g) Receipts for refund or prepayment of deposits, other than those covered by item (20) above.
- (h) Receipts on acquittance rolls of establishments.
- (i) 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.

NOTE 3.— The Stamp Act (Act II of 1899) does not extend to tribal areas outside Pakistan.

### APPENDIX 3

(See NOTE 2 BELOW RULE 222-A)

#### Memorandum of Instructions for Deductions of Income-tax from Salaries, etc.

##### 1. Legal obligation to deduct tax

Section 18 of the Income Tax Act, 1922, makes it obligatory for all persons paying any income chargeable under the head 'salaries' to deduct tax at source before such income is paid to the employee. All sums deducted in accordance with the provisions of section 18 of the Act shall be paid by the person making the deduction to the credit of the <sup>60</sup>Federal Government as below:—

- (i) In the case of deduction by or on behalf of Government on the same day; and
- (ii) In all other cases, within one week from the date of such deduction or the date of receipt of the challan by the person making the deduction:

Provided that in cases falling under (ii) above the Income Tax Officer may, in a special case and with the approval of the Inspecting Assistant Commissioner, permit an employer to pay the tax deducted from any income chargeable under the head "salaries" quarterly on September 15, December 15, March 15, and June 15.

##### 2. Basis of charge

Salary paid to a person or due to him, whether paid or not is liable to tax.

An advance by way of loan or otherwise of income chargeable under the head 'Salaries' is deemed to be salary due on the date when the advance is received.

##### 3. Rate of tax

In the case of an employee who is resident in Pakistan or who is paid outside Pakistan, by the Government of Pakistan or a Provincial Government or a local authority income-tax must be deducted monthly at a rate representing the average of the rates applicable to his estimated total income under the head 'salaries'. The rates of income-tax for the year commencing on 1st of July, 1969, which are applicable to all deductions to be made on or after that date are (except for cases to which the maximum rate of tax applies):—

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<sup>60</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

### RATES OF INCOME TAX

- |   |   |
|---|---|
| 1. Where the taxable income does not exceed Rs. 1,000.                            | Rs. 25.   |
| 2. Where the taxable income exceeds Rs. 1,000 but does not exceed Rs.2,000.       | Rs. 25 plus 5 per cent of the amount exceeding Rs. 1,000.         |
| 3. Where the taxable income exceeds Rs. 2,000 but does not exceed Rs. 4,000.      | Rs. 75 plus 10 per cent of the amount exceeding Rs. 2,000.        |
| 4. Where the taxable income exceeds Rs. 4,000 but does not exceed Rs. 6,500.      | Rs. 275 plus 15 per cent of the amount exceeding Rs. 4,000.       |
| 5. Where the taxable income exceeds Rs. 6,500 but does not exceed Rs. 10,000.     | Rs. 650 plus 20 per cent of the amount exceeding Rs. 6,500.       |
| 6. Where the taxable income exceeds Rs. 10,000 but does not exceed Rs. 15,000.    | Rs. 1,350 plus 25 per cent of the amount exceeding Rs. 10,000.    |
| 7. Where the taxable income exceeds Rs. 15,000 but does not exceed Rs. 25,000.    | Rs. 2,600 plus 35 per cent of the amount exceeding Rs. 15,000.    |
| 8. Where the taxable income exceeds Rs. 25,000 but does not exceed Rs. 35,000.    | Rs. 6,100 plus 50 per cent of the amount exceeding Rs. 25,000.    |
| 9. Where the taxable income exceeds Rs. 35,000 but does not exceed Rs. 50,000.    | Rs. 11, 100 plus 60 per cent of the amount exceeding Rs. 35,000.  |
| 10. Where the taxable income exceeds Rs. 50,000 but does not exceed Rs. 70,000.   | Rs. 20, 100 plus 65 per cent of the amount exceeding Rs. 50,000.  |
| 11. Where the taxable income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000. | Rs. 33,100 plus 67.5 per cent of the amount exceeding Rs. 70,000. |
| 12. Where the taxable income exceeds Rs. 1,00,000.                                | Rs. 53,350 plus 70 per cent of the amount exceeding Rs. 1,00,000. |

#### **4. Non-resident employees.**

In the case of an employee (other than one who is paid by the <sup>61</sup>Federal Government or a Provincial Government or a local authority, who is not resident in Pakistan, in terms of section 4A and 4B of the Income Tax Act, income-tax should be deducted at the time of payment at the maximum rate applicable to his estimated income under salaries.

#### **5. Salaries (and leave salary) paid abroad but earned in Pakistan.**

The salary (including leave pay and pension payable outside Pakistan) of an employee whether resident or non-resident, is deemed to accrue or arise in Pakistan wherever paid, if it is earned in Pakistan; also where 'salary' earned in Pakistan is payable out-side Pakistan no allowance in respect of that payment will be made in computing the income of the employer, unless tax has been paid thereon or deducted therefrom under section 18.

#### **6. Leave salary paid abroad.**

This is liable to Pakistan Income-tax and the paying officers would deduct Income-tax from such salary in the same manner as tax is deducted from salary paid to employees of the Government of Pakistan who are serving abroad.

#### **7. Salaries paid to employees of the <sup>62</sup>Federal and Provincial Governments or local authorities serving abroad.**

Such salaries are deemed to accrue or arise in Pakistan wherever paid and therefore Pakistan Income-tax is to be deducted before payment is made by the officer responsible for paying such salaries (except whose specific direction to the contrary is given by the <sup>63</sup>Federal Government).

#### **8. Failure to deduct tax or to pay over the tax deducted.**

Any person responsible for paying "salaries" who does not deduct tax or after deducting fails to pay tax as required will, without prejudice to any other consequences which he may incur be deemed to be in default personally in respect of the tax.

#### **9. Items included under salaries.**

The following payments should be included under the head 'salary' for the purpose of deducting tax of source:—

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<sup>61</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>62</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>63</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

(i) House rent allowance.

(NOTE.— The value of rent free quarters is also taxable under section 7. Though the employer may not be legally bound to deduct tax from it, it will usually be more convenient to include this amount in the amount upon which the tax to be deducted from salary is computed).

(ii) Any bonus gratuity, fee, commission, perquisite or other allowance or profit in lieu of or in addition to salary;

(iii) Income-tax paid by the employer on behalf of the employees: in respect of the salary;

(iv) Payments due to or received by an employee in connection with the termination of his employment, consisting of employer's contribution and interest, unless the payment is made solely as compensation for the loss of employment and not by-way of remuneration for past service. This does not however apply to:

(a) Any payment from a Provident Fund to which the Provident Fund Act, 1925 applies;

(b) Any payment from a Recognized Provident Fund under chapter IXA, if such payment is exempted from payment of Income-tax under that chapter;

(c) Any payment from an approved Superannuation Fund under chapter IXB (of the Income Tax Act) made on the death of a beneficiary, or in lieu of, or in commutation of an annuity, or by way of refund of contribution on the death of a beneficiary, or his leaving the employment in connection with which the fund is established.

(v) Entertainment allowance.

[Rule 39 (1)]

(a) Where the allowance does not exceed Ra. 3,000. Nil

(b) In other cases. The amount, if any, by which such allowance exceeds Rs. 3,000 or 10 per cent of the basic salary of the assessee, whichever of these two sums is higher.

## **10. LIP and Other contributions.**

The total income of an employee will be reduced by the amount of life insurance premium, General Provident Fund, Group Insurance and Benevolent Funds paid by him during the account year provided such amount taken together with the investment allowances mentioned in the following paragraphs does not exceed the maximum allowance admissible under section 15 (3A) of the Income Tax Act.

## **11. Education Allowance.**

Where an assessee, whose total income does not exceed fifty thousand rupees, proves to the satisfaction of the Income-tax Officer that any one or more of his children (or children wholly dependent upon him) (not being less than five or more than twenty-one years of age) was or were, as the case may be receiving education at an educational institution at any time during the financial year next preceding the year (not commencing before the first day of April, 1956) for which the assessment is to be made, no tax shall be payable on such portion of his total income as does not exceed the sum of three hundred rupees for every such child, subject to a maximum of nine hundred rupees:

Provided that no exemption under this section shall be allowed to more than one assessee in respect of the same child.

Provided further that where the expenditure incurred by an assessee on the education of one child exceeds three hundred rupees or, in the case of two children, exceeds six hundred rupees, the exemption under this section shall apply to the expenditure actually incurred subject to a maximum of nine hundred rupees.

## **12. Exemption on purchase of books.**

Subject to the provisions of sub-section (3) sub-section (3-A) and sub-section (4) of section 15, the tax shall not be payable by an assessee on so much of his income, profits and gains as is expended by him on the purchase of books of a professional or technical nature or of general utility.

## **13. Conveyance Allowance.**

Where the assessee owns and maintains at his own expense conveyance registered in his name as a private vehicle and does not receive any conveyance or any other benefit or perquisite in lieu of such allowance the tax shall not be payable in respect of the sum calculated at the following rates in respect of each calendar month or part thereof for which the conveyance has been so maintained during the relevant previous year, but nothing in this proviso shall apply to an assessee who, in addition to income chargeable under the head 'Salaries', derives income which is chargeable under the head "business, profession or vocation", if depreciation, in accordance with clause (vi) of sub-section (2)



of section 10 or the expenditure incurred on the maintenance of the conveyance, in accordance with the provisions of that section, has been allowed in respect of such conveyance in computing the income chargeable under the head “business, profession or vocation”.

(1) Where the conveyance is motor-car and the amount of the salary due to the assessee in respect of the relevant previous years:

(a) does not exceed Rs. 15,000	Rs 75
(b) exceeds Rs. 15,000 but does not exceed Rs. 25,000	Rs 100
(c) Exceeds Rs. 25,000 ... ..	Rs. 125

(2) Where the conveyance is a motor cycle, scooter

or moped .... Rs. 30

#### **14. Employees expense.**

Tax is not payable in respect of any sum which the employee, by the conditions of his employment, is required to spend of his remuneration wholly, necessarily and exclusively in the performance of his duty. The cost of travelling from a person's residence to his place of employment is, however, not admissible.

#### **15. Fractions.**

In the determination of the amount of tax or of a refund payable under the Income-tax Act, fractions of a rupee less than fifty paise shall be disregarded, and fractions of a rupee equal to or exceeding fifty paise shall be regarded as one rupee.

#### **16. Excess or deficient deductions.**

Any excess or deficiency arising out of any previous deduction of tax from the salary of a particular person can be adjusted at the time of any subsequent deduction of tax with reference to the salary paid to the same persons. Such adjustments should not, however, be made from payments or after 1st July of any year in respect of an excessive or deficient deduction prior to that date.

#### **17. Surcharge.**

A surcharge at the rate of 10% of the tax liability (i.e., assessed income tax and super tax) in the case of companies and registered firms and at 12½% in respect of other

assessee has been levied with effect from 1st July, 1970, under the provisions of the Finance Ordinance, 1970.

In the case of salaried persons liable to income tax, the surcharge (like income tax) is deductible monthly from the salary drawn on or after 1st July, 1970. For instance, if the taxable income (i.e., gross income minus admissible allowances under Income Tax Act) of an individual is Rs. 7,000, the income tax payable by him will be Rs. 750. The surcharge on this amount at the rate of 12½ % will be Rs. 93.75 or Rs. 94 roundly. Monthly deduction on account of surcharge in this case will, therefore, be about Rs.8.

<p>Every person responsible for paying Salary to an employee shall deduct tax from the amount paid w.e.f. 01-07-2019:-</p>	
<p><u>Salary Slabs:</u></p>	<p><u>Tax Rates on salary slabs</u></p>
<p>1. Where taxable income does not exceed Rs. 600,000.</p>	<p>0%</p>
<p>2. Where taxable income exceeds Rs. 600,000 but does not exceed Rs. 1,200,000.</p>	<p>5% of the amount exceeding Rs. 600,000</p>
<p>3. Where taxable income exceeds Rs. 1,200,000 but does not exceed Rs. 1,800,000.</p>	<p>Rs. 30,000 plus 10% of the amount exceeding Rs. 1,200,000.</p>
<p>4. Where taxable income exceeds Rs. 1,800,000 but does not exceed Rs. 2,500,000.</p>	<p>Rs. 90,000 plus 15% of the amount exceeding Rs. 1,800,000</p>
<p>5. Where taxable income exceeds Rs. 2,500,000 but does not exceed Rs. 3,500,000</p>	<p>Rs. 195,000 plus 17.5% of the amount exceeding Rs. 2,500,000</p>
<p>6. Where taxable income exceeds Rs. 3,500,000 but does not exceed Rs. 5,000,000</p>	<p>Rs. 370,000 plus 20% of the amount exceeding Rs. 3,500,000</p>
<p>7. Where taxable income exceeds Rs. 5,000,000 but does not exceed Rs. 8,000,000</p>	<p>Rs. 670,000 plus 22.5% of the amount exceeding Rs. 5,000,000</p>

8. Where taxable income exceeds Rs. 8,000,000 but does not exceed Rs. 12,000,000	Rs.1,345,000 plus 25% of the amount exceeding Rs. 8,000,000
9. Where taxable income exceeds Rs. 12,000,000 but does not exceed Rs.30,000,000	Rs. 2,345,000 plus 27.5% of the amount exceeding Rs. 12,000,000
10. Where taxable income exceeds Rs. 30,000,000 but does not exceed Rs.50,000,000	Rs. 7,295,000 plus 30% of the amount exceeding Rs. 30,000,000
11. Where taxable income exceeds Rs. 50,000,000 but does not exceed Rs.75,000,000	Rs. 13,295,000 plus 32.5% of the amount exceeding Rs. 50,000,000
12. Where taxable income exceeds Rs.75,000,000	Rs. 21,420,000 plus 35% of the amount exceeding Rs 75,000,000":

As per Finance Act, 2019, the provisions of newly inserted 10<sup>th</sup> schedule of the Income Tax Ordinance, 2001 shall not apply on tax deducted under section 149.

As per Finance Act, 2019, the salary slabs as well as tax rates have been revised with effect from 01-07-2019, As such all withholding tax agents disbursing salary are required to implement the revised tax rates from the same date.

**APPENDIX 4**

(See NOTE 2 BELOW RULE 230)

**Rules made by the Comptroller and Auditor General of Pakistan for regulating the preparation of Last Pay Certificates in cases of transfers on duty, or of return from leave**

1. Transfers on duty may be of two kinds:—
  - (i) A Government servant may proceed on duty from one 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 way to 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 certificates of non-gazetted Government servants 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 last pay certificate from the officer in charge of the treasury from which he last drew pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

4. A Government servant who has drawn his leave salary in Pakistan should, before returning to duty, obtain a last pay certificate from the 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 form shown in the Annexure. This form provides for detail of the fund deductions, although the officer preparing the bill is responsible for their correctness; but the officer preparing the last pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order of attachment of his pay by a Court of Law of which he may have received notice before granting the certificate, but also for passing on any of which he may afterwards receive notice to the treasury or the disbursing office from which the Government servant will in future draw pay.

6. In all cases of transfers from one district to another within the same audit circle, the last pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made, should be paid in the new 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 or other station which has been declared to be the headquarters of Government for the time being, the signature or countersignature of a gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of these rules.

**ANNEXURE  
LAST PAY CERTIFICATE  
OBVERSE**

Last pay certificate of.....  
of the.....  
proceeding on.....  
to .....

2. He has been paid up to and for.....  
at the following rates:—

	Particulars	Rate
	Substantive pay.....	
	Officiating Pay.....	
	.....	
	.....	
	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.

<i>Period</i>		<i>Rate Amount</i>
From	..... to.....	at Rs..... a month.
From.	..... to.....	at Rs..... a month.
From	..... to.....	at Rs..... a month.

6. He is entitled to draw the following:—

7. He is also entitled to joining time for.....days.

8. The details of the income-tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

Dated.....20.....  
(Signature).....  
(Designation).....



**APPENDIX 5**

[See RULE 401 (2)]

**Extract From The Rules In The Income Tax Manual Regarding Refunds of Income Tax**

1. All refunds will be granted on the special Income-tax form of refund.
2. Each order for refund of income-tax contains the following certificate:—
  - (i) Certified that with reference to the assessment record for the year.
 

Rs.	No.	a refund
	is due to	
  - (ii) Certified that the Income-tax concerning which this refund is given has been credited in the treasury.
  - (iii) Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has entered in the original file of assessment under my signature.

\*                    \*                    \*                    \*                    \*

The whole onus of granting a refund is on the Income-tax Officer alone and it will be a part of the duties of inspecting officers, and not of the Audit-Department, to see that the rules have been properly observed.

3. Each order of refund will be numbered serially and will be stamped with the stamp of the office of issue. The month and the date of issue will be written.

4. The books of refund vouchers will remain in the personal custody of the Income-tax Officer who will intimate to the Treasury Officer/Sub-treasury Officer or to the office of the State Bank of Pakistan or a Branch of the National Bank of Pakistan as the case may be, the book which he is using. In the case of special circles dealing with salary cases, the number of the book brought into use will be notified to the Accountant General who will publish it in the Gazette. Income-tax Officers will maintain separate refund order books for each treasury or sub-treasury.

There will ordinarily be only one Refund Order Book for treasuries or sub-treasuries in a district or circle but the Commissioners of Income-tax may at their discretion prescribe separate Refund Order Books for each treasury, or sub-treasury where they may consider it necessary to do so.

\*                    \*                    \*                    \*



7. A refund voucher will ordinarily be made payable only within the circle in which it is issued, the place of payment being the sub-treasury or the treasury of the district, unless there is an office of the State Bank of Pakistan or a Branch of the National Bank of Pakistan at a station conducting the cash business of the Government in which case the voucher will be made payable there. But if for particular reasons, the voucher has to be sent to another district, the Sub-treasury Officer, Treasury Officer of the district or the Manager or Agent of the Bank where the voucher is made payable will be informed by the Income-tax Officer. In the case of special circle dealing with salary cases, the voucher can be cashed in any sub-treasury, treasury or office of the State Bank of Pakistan or a Branch of the National Bank which falls within the area of the circle.

8. The encashment of refund vouchers issued as payable in a district within an Income-tax circle will be verified by Treasury Officer at fixed intervals of not more than one month as may be arranged with Income Tax Officers. Where a voucher is issued as payable in a district other than that comprised in the circle the fact of payment will be notified to the Income-tax Officer by the Treasury Officer.

9. Where a refund is paid by money order, the Income-tax Officer will show the amount found to be due for refund in the first certificate of the voucher, but will pass for payment a sum representing the amount due for refund plus the amount of money order commission. For instance, if the refund were for a sum of Rs.25, the entry in item 4 of the refund voucher would be " passed for payment of rupees twenty five and twenty five paise (Rs. 25/25) " that is Rs.25 as above plus twenty five paise for money order commission. The money order forms will be duly completed by the Income-tax Officer and sent by him to the Post Office alongwith a cheque drawn in favour of the Postmaster concerned for the amount of the refund plus money order commission. The Post Office will arrange to pay the amount of the refund to the refundee. The Postal receipt received by the Income-tax Officer will be pasted on the back of the counterfoil of the refund order and the payee's acknowledgement when received from the Postmaster will be sent to the Accountant General with the paid refund voucher. If in some cases it is not possible to transmit the payee's acknowledgement to the Accountant General alongwith the paid refund voucher, it will be sent to him later. The Income-tax Officer will also submit monthly to his Accounts Officer a classified account of the refunds made by him by cheque during the month. He will maintain a cash book in Form P.W.A.L., and as soon as cheque is issued the transaction will be recorded in it. He will also furnish to the Accounts Officer concerned with his monthly account a list of cheques issued by him during the month. If in any case the money order is returned by the Post Office undelivered, its amount will at once be taken to the cash book as an item of receipt and remitted to the treasury.

10. If a refund under section 48 or 49 of the Income-tax Act is due to an assessee who is not resident in Pakistan such refund should be paid in rupees to the beneficiary's account in Pakistan and it should be left to him to obtain remittance abroad if admissible under the Exchange Control Regulations.

11. When a duplicate voucher is asked for because the period of the original voucher has expired, the original should be cancelled by the Income-tax Officer and attached to its counterfoil. A new voucher will then be issued, necessary cross references being entered in the counterfoils of both vouchers.

12. When a duplicate voucher is asked for on the ground that the original has been lost, the duplicate will not be issued until the period of the original voucher has expired and until the Income-tax Officer has satisfied himself that it has not been cashed and has stopped payment of it at the treasury on which it was issued.

13. In the special salary circles, when a refund is due to a person in receipt of salary which is being taxed at the source, the Income-tax Officer may, if convenient to the assessee, e.g., in the case of Railway servants in receipt of small pay who have no banking account, grant the refund, by authorising short payments of the tax, due on the next salary or pay bill or bills. Where this procedure is adopted the fact of the deductions should be noted in the monthly invoice of Income-tax deductions.

**APPENDIX 6**

(See RULE 411)

**Rules for the Payment of Compensation for Land taken up under the Land Acquisition Act**

1. Unless there be something repugnant in the subject or context, the rules given in this appendix for the acquisition of land for the Public Works Department apply *mutatis mutandis* to other departments of the Government also.
2. The term 'Act' used in this Appendix means the Land Acquisition Act, Act I of 1894.

*Land Acquisition Officers*

3. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department and invested with the powers of a Collector under the Act, the procedure differs in the two cases.

*Procedure of Special Officers appointed under the Act*

4. Officers who are specially employed for this work being invested with the power of a Collector under the Act 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. The following procedure shall be observed by such officers.

5. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

6. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

7. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

8. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as Revenue Deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be accounted for as Public Works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary Revenue Deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

9. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 5. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

10. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts in triplicate in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the Court will be accounted for as expenditure in the Public Works accounts of the Collector and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Civil Court Deposits.

11. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

12. The Head of the Local Administration may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

*Payments under the Act after the Special Officer is relieved of his Special Duties*

13. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 10 and 11 above.

*Procedure of Collector or other Civil Officer not specially employed for Land Acquisition*

14. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disbursing officer, but draws money for payment due under his award from the civil treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 5 and 6. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in paragraph 7 and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 5. The procedure laid down in paragraph 8 should also be observed by such Collector or Civil Officer.

15. 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, 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 a single award, and acquittance roll may be substituted for separate receipts as laid down in paragraph 9. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 10 and 11 should be observed.

16. The Treasury Officer has no concern with the award or with the 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 orders paid.

*Procedure in the office of the Accountant General*

17. Whether the payment is made by a special officer or by the Collector (or other Civil Officer) the audit of the Accountant General will consist in seeing that every payment is supported by a receipt in Forms C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding rules. The Accountant General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

18. The Accountant General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A; when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward the completed statements in Forms A, AA and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Accountant General.

*Procedure when no money compensation is paid*

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31(3) of the Act, and the land is

acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by the Government. If, however, the land is acquired for a body financially independent of the Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be debited against advances of funds (paragraph 21) made by that body.

*Investment of compensation money deposited in Courts*

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

*Adjustment and Recovery of payments on behalf of bodies financially independent of the Government*

21. In any case in which land is acquired for a municipality or other body financially independent of the Government, the Head of the local administration may direct that the payments instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for the Government. If the Head of the Local Administration issues such an order, the Collector or other officer who makes payments on account of the land acquired, shall draw funds from the treasury and make payments in the manner laid down in these rules using the forms prescribed and shall render his accounts to the Accountant General. The municipality or other body will pay the estimated cost of the compensation to the credit of the Government in advance<sup>64</sup> on such dates and in such installments as the Head of the Local Administration may direct further payment to the Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payment as prescribed in these rules, debiting the payments against the advances received from the municipality or other body.

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<sup>64</sup> These sums should be credited in the treasury account to a special deposit head under Civil Deposits—"Deposits for work done for public bodies or individuals", while any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay into the treasury for credit of the special deposit head; any balance of the sum originally credited which is not claimed at the expiration of a year from date of the award will be paid into a Civil Court by the officer in accordance with paragraph 10.

**Form A**

No. AND DATE OF STATEMENT \_\_\_\_\_.

DATE OF AWARD \_\_\_\_\_.

Name of work for which land has been acquired \_\_\_\_\_.

No. and date of declaration in \_\_\_\_\_ Gazette, viz., No. \_\_\_\_\_, dated \_\_\_\_\_ page \_\_\_\_\_.

Statement showing compensation awarded by \_\_\_\_\_ under Section \_\_\_\_\_ Act 1 of 1894 to all the persons interested in the plot of land situated in the village of \_\_\_\_\_ in state \_\_\_\_\_, No. \_\_\_\_\_ on the Revenue Roll of the District of \_\_\_\_\_, Pergannah \_\_\_\_\_.

1	2	3	4	5	6	7	8	9*		10*	
Serial No.	Names of persons to whom payment is due under the Award	Area of land	Abatement of land Revenue.	Valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land	Distribution of the amount in column 6 taken from the subsidiary statement AA.	Remarks	Number and date of voucher		Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired	
								No.	Date	Date	Reference to the report stating the date.
			Rs. Pa.	Rs. Pa.	Rs. Pa.						

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

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

Note 2.—Regarding col.7, see Note to Form AA.



**Form AA**

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No. \_\_\_\_\_ dated \_\_\_\_\_

Name of work for which land has been acquired \_\_\_\_\_

No. and date of declaration in \_\_\_\_\_ Gazette, viz., No. \_\_\_\_\_  
dated \_\_\_\_\_ Page \_\_\_\_\_

1	2	3					
Serial No. in the Statement of Award under section 11 of the Act.	Name of person to whom payment is made under the Award.	Particulars of amount entered in column 6 of the Award Statement					
		a	b	c			d
		Amount accepted without protest.	Amount accepted under protest.	Amount deposited in court			Amount undisbursed owing to non-attendance, and the treasury in which it is deposited.
		Amount	Court	Reasons for depositing			
		Rs. Pa.	Rs. Pa.	Rs. Pa.			Rs. Pa.

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



<b>Form C</b> (obverse)	<b>Form C</b> (obverse)
No. of vouchers-----	No. of vouchers-----
Name of work for which the land has been acquired-----	Name of work for which the land has been acquired-----
No. and date of declaration in -----Gazette viz., No.-----dated-----	No. and date of declaration in -----Gazette viz., No.-----dated-----
Serial No.-----in Award Statement No.-----Dated-----	Serial No.-----in Award Statement No.-----Dated-----
Name of payee-----	Name of payee-----
I-----of-----	I-----of-----
pergannah-----zillah-----	pergannah -----zillah-----
do hereby acknowledge to have received Rs.-----on account of cost of land taken up by the Government as detailed on reverse.	do hereby acknowledge to have received Rs.-----on account of cost of land taken up by the Government as detailed on reverse.
Signature of payee-----	Signature of payee-----
Locality-----	Locality-----
Note.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Pakistan language.	Note.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in a modern Pakistan language.

**Form C**

(Reverse)

<i>DETAILS OF LAND, ETC., AND THEIR VALUES</i>	<i>DETAILS OF LAND, ETC., AND THEIR VALUES</i>
Mouza.....Pergannah.....Zillah.....	Mouza.....Pergannah.....Zillah.....
Land.....Bigha.....Cotta.....Chuttack	Land.....Bigha.....Cotta.....Chuttack
Value.....Rupees.....Paisa.....	Value.....Rupees.....Paisa.....

**Form CC**

Consolidated voucher for payment made during \_\_\_\_\_20....., in accordance with Award Statement No. \_\_\_\_\_,

dated \_\_\_\_\_, on account of land acquired for \_\_\_\_\_ in the district of \_\_\_\_\_,

Tehsil \_\_\_\_\_, Mouza \_\_\_\_\_.

Serial No. In Award Statement.	Name of payee.	Area of land.	Amount paid.		Signature of the payee and date of payment.
			Rs.	Pa.	
	Total.....				

Paid in my presence \_\_\_\_\_ in cash  
by cheque \_\_\_\_\_ to the above person the total sum of Rupees\* \_\_\_\_\_ Paise \_\_\_\_\_ only.

\* In words.

Dated \_\_\_\_\_

Signature of Officer

FORM D					FORM D					FORM D				
Name of work for which land has been acquired.....					Name of work for which land has been acquired.....					Name of work for which land has been acquired.....				
<i>To the judge of the Court at.....</i>					<i>To the judge of the Court at.....</i>					<i>To the judge of the Court at.....</i>				
<i>The sum of Rs.....on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894:-</i>					<i>The sum of Rs.....on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894:-</i>					<i>The sum of Rs.....on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894:-</i>				
Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks	Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks	Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	Remarks
		Acres.	Rs. Pa.				Acres..	Rs. Pa.				Acres.	Rs. Pa.	
		Total					Total					Total		
<i>Land Acquisition Officer</i>					<i>Land Acquisition Officer</i>					<i>Land Acquisition Officer</i>				
Dated.....20					Dated.....20					Dated.....20				
<i>Received the above amount for credit to Civil Court Deposits.</i>					<i>Received the above amount for credit to Civil Court Deposits.</i>					<i>Received the above amount for credit to Civil Court Deposits.</i>				
<i>Judge.</i>					<i>Judge.</i>					<i>Judge.</i>				
NOTE. — This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					NOTE. — This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					NOTE. — This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.				

<b>FORM E</b>				
Name of work for which land has been Acquired.....				
<i>To the Officer in charge of.....Treasury.</i>				
Please receive for transfer to credit of Revenue Deposits the sum of Rs..... on account of compensation for land taken up for the above purpose, payable as detailed below:—				
Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	Remarks.
		Acres.	Rs. Pa.	
	Total			
<i>Dated...../20. Land Acquisition Officer.</i>				
Received the above amount and credited to Revenue Deposits.				
<i>Treasury Officer.</i>				
NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.				
<b>FORM E</b>				
Name of work for which land has been Acquired.....				
<i>To the Officer in charge of.....Treasury.</i>				
Please receive for transfer to credit of Revenue Deposits the sum of Rs..... on account of compensation for land taken up for the above purpose, payable as detailed below:—				
Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	Remarks.
		Acres.	Rs. Pa.	
	Total			
<i>Dated..... /20 . Land Acquisition Officer.</i>				
Received the above amount and credited to Revenue Deposits.				
<i>Treasury Officer.</i>				
NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.				

**APPENDIX 7**

(See RULE 419)

**Instructions for Commissions and Committees**

1. These orders apply to Commissions and Committees of the Government which do not remain exclusively at the headquarters of the Government. In what follows, the term "Commission(s)" applies also to such Committees. The Secretary will be the officer in charge of the accounts unless a separate officer has been nominated for this purpose.

2. All expenditure will be incurred under the orders of the proper department of the Government and no disbursements may be made except in accordance with authorized rules and orders. The expenditure will, unless specific orders to the contrary are issued, be audited and brought to account by the Accountant General, Pakistan Revenues (hereafter referred to as the "Accounts Officer").

*Cheques*

3. The Accounts Officer should be supplied with specimen signature of the Secretary to the Commission and he will arrange for the supply of necessary funds on the application of the Secretary. Applications should ordinarily be made by letter in sufficient time to admit of an assignment being granted on the treasury by letter or, when necessary by telegram. The Secretary will draw against such assignments by means of cheques which may either be made payable to the Secretary when he requires cash or to individuals to whom the Secretary has to make payments. Cheques books will be furnished by the Accounts Officer on requisition to him. Before a cheque book is brought into use, the Secretary should advise the Agent or Manager of the Bank or the Treasury Officer concerned and supply him with the specimen signatures. As far as possible the Secretary should make payments by cheque in order to avoid the risks involved in the custody of cash.

*Bills*

4. Bills should be prepared in the appropriate bill forms prescribed in Part V and attention is directed to the requirements of rule 138 in this connection. A rubber stamp should be used to record on each bill the names of the major and minor heads (if any) concerned and the name of the Commission. No separate bills in respect of contingent charges need be submitted, the payees' receipts being treated as bills in such cases.

Payees' receipts for items not exceeding Rs.25 need not be furnished to the Accounts Officer but should be retained by the Secretary after cancellation for a year



before destruction. Such items should be detailed on the reverse of the abstract submitted to the Accounts Officer under paragraph 5 below. Where payees' receipts cannot be obtained without a disproportionate amount of trouble, a certificate from the Secretary to the effect that the expenditure has actually been incurred will be accepted. Vouchers in appropriate forms should accompany the abstract mentioned in paragraph 5. Attention is also directed to the necessity of furnishing an absentee statement or a nil report regarding absentees with vouchers relating to the pay of the establishment.

#### *Cash Book and Account*

5. A Cash Book should be maintained in Form T. R. 4A, and an abstract of the same in such form as may be prescribed by the Accounts Officer (duly signed by the Secretary) should be submitted to the Accounts Officer each month, so as to reach him not later than the 10th of the following month. The abstract should show (on the receipts side) the opening cash balance and (on the disbursement side) the closing cash balance of the month, the latter being verified by the Secretary by actual count. If he is unable to do this, he should make appropriate modification in the certificate regarding actual count. The following certificates should be recorded by the Secretary on the abstract:—

- “(1) The closing balance has been verified by actual count and found correct.
- (2) Conveyance hire shown in the abstract was unavoidable and was not incurred for a gazetted Government servant.
- (3) Articles of non-expendable stores included in the abstract have been duly accounted for in a stock register maintained by me and that the rates paid are not high as compared with market rates and were received in good order.”

#### Receipts

6. Receipts of Government money should not be acknowledged by letter. Counterfoil machine numbered receipt books (Form T. R. 5) should be used and all receipts should be signed by the officer in charge of the accounts and by a clerk. This officer should attest the relevant entry in cash book when he signs the receipt.

#### *Verification of Cash*

7. The actual cash balance should be verified during the month by the officer in charge of the accounts and he should then record a dated certificate cash in hand verified and found to be Rupees (in words)—————(Rs.——).

(See also paragraph 5 regarding monthly verification of cash by the Secretary).

### *Custody of Cash*

8. A cashier should be appointed to each Commission, who will be responsible for the custody of cash and control of receipts and payments. Wherever possible the cashier should be a person who holds a lien on a permanent post under the Government, but if this is not the case he should be required to give adequate security. Money should not be drawn in advance or in excess of immediate requirements or merely to prevent a lapse of funds. A cash box should be provided for holding the cash and it should be deposited in the nearest treasury or sub-treasury for safe custody when an appreciable sum of money has to be kept overnight: such action must in particular be carried out when some days will elapse before the cash is again required. If the cash box is not deposited at the treasury overnight, proper steps should be taken for its safety.

9. Government money should be kept in an entirely separate cash box from private cash and transactions relating to services rendered to the personnel of the Commission should be kept out of the Government accounts. Persons entrusting their private money to the cashier do so at their own risk, but the Secretary should depute someone to verify monthly the cash balances held against such private transactions.

### *Control of Expenditure*

10. The following general instructions relating to the control of expenditure will be applicable, except to the extent that they are abrogated by specific instructions to the contrary:—

- (1) The Administrative Department concerned will be responsible for the control of expenditure.
- (2) The Secretary will send the controlling authority a monthly statement showing to the nearest rupee the progressive expenditure from the 1st of July of the current year to the end of the past month under the heads:—

Pay of officers.

Pay of Establishment.

Allowances and honoraria.

Contingencies.

- (3) For the purpose of control, the Accounts Officer will also send to the controlling authority a monthly statement of book adjustments relating to the

expenditure of the Commission and will intimate to the Secretary and to the controlling authority any instances of misclassification in the accounts prepared by the Secretary.

- (4) In special cases, sub-heads other than those mentioned in clause (2) may be prescribed.

#### *Purchase of Books and Stationery*

11. The Secretary is authorized to incur expenditure on the following items subject to the cost being met within the sanctioned allotment of the Commission:—

- (1) The purchase of such books and publications as may be required for the Commission's use.
- (2) The local purchase of such articles of stationery as may be urgently required up to Rs.20 in each case and subject to a maximum limit of Rs.250 in the year.

#### *Printing*

12. The question of the desirability of printing the evidence before Committees, etc., should be carefully considered in each case and as far as possible the printing of evidence in full should be restricted to the most important Commissions only. Such Commissions as are authorised to have printing work done should ordinarily confine their work to a particular Press and should avoid sending it piecemeal. When it is found necessary to send work to other Presses, care should be taken to send a sample of that portion which is already in print, so as to serve as a guide in regard to set up, style and size. All work will be paid for in cash on presentation of the bill by the press concerned. Managers of Presses should submit their bills promptly, as difficulty arises in realising the money once a Commission has been dissolved.

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**APPENDIX 8***(See NOTE BELOW RULE 735)***State Bank of Pakistan Remittances—Conditions governing issue of Government drafts**

1. Subject as hereinafter provided, "Government" drafts at par will be issued for remittances on behalf of the <sup>65</sup>Federal Government and for other quasi public purposes set forth in para 4 below, under the terms and conditions hereinafter specified.

2. Two forms of "Government" drafts will be issued:—

- (i) State Bank of Pakistan Government Drafts—to be drawn by or on places where the State Bank is represented by its Treasury Agencies, and drafts to be drawn by the State Bank on its own offices and branches of the National Bank of Pakistan, and
- (ii) National Bank of Pakistan Government Drafts—to be drawn by the National Bank of Pakistan on its own offices and branches.

In either case the drafts will be superscribed "On Government account only".

3. (a) Drafts will be issued for a minimum amount of Rs.25, except in special circumstances, such as sepoy's remittance, or that of a rating of the Pakistan Navy below the rank of a leading seaman (or its equivalent), or for the remittances of the surplus of the estates of deserters subject to the Pakistan Army Act or the Pakistan Navy Discipline Act or for payments in connection with securities deposited with the State Bank of Pakistan for and on behalf of Government. The limit of "Government" draft obtainable for private purposes of a Government officer is, in all cases, but that of a sepoy or a rating of the Pakistan Navy (specified above) proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE.— The term 'sepoy' as used here includes non-combatant and class I followers mentioned in Appendix XXVI—Regulations for the Army in Pakistan.

(b) The maximum drawing on any one day, which may not be exceeded without the express sanction of the Currency Officer, will be as follows :—

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<sup>65</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

	Rs.
At or on a sub-treasury .. .. .	25,000
At or on a treasury (not being a sub-treasury) except on the State Bank..	1,00,000
At a treasury on the State Bank .. .. .	Without limit.
By and on offices of the State Bank and offices and branches of the National Bank of Pakistan having currency chest facilities	Without limit.

4. The issue of "Government" drafts at par is authorised in the following cases—

- (1) *General.*—To a Government officer, for a remittance to be made by him in his official capacity in payment of any service rendered or in pursuance of his official duties. The purpose for which the drafts are required must be clearly stated in the application.

NOTE.— The facility of remittance by "Government" Drafts at par is also permitted to the Local Funds named in Schedule A to this Appendix, and to such additional funds as may be determined from time to time by the Government in consultation with the State Bank subject to the condition that the remittances are for *bona-fide* public purposes.

- (2) *Public Works.*—To Executive Engineers, District Surveyors and to all sub-Divisional Officers in the Public Works Department, whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are affected, or work is done by one division on account of another, the adjustment will be made by book transfer.
- (3) *Railways.*—To disbursing officers, on the conditions specified in '(2) Public Works' above; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways.
- (4) *Telegraph & Telephone*—To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
- (5) *Pay and allowances of Civil Officers.*—The remittance of pay and allowances is not ordinarily a *bona-fide* public purpose, but a Government draft may be obtained for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn. Government drafts may also be obtained for remittances covered by rule 235.

Officers of the Public Works Department may, when presenting bills for pay and travelling allowance of their establishments, obtain Government drafts on other district treasuries for amounts which may have to be disbursed outside the district but within their own jurisdiction.

- (6) *Payment of Passages of Civil Officers.*—To Accountants General, for the payment of passage booked by shipping Co. and agents.
- (7) *For remittance of pensions to widow and orphan incumbents on the Indian Civil Service and the Superior Civil Services (India), Family Pension Funds, not drawn in Karachi.*—To the incumbents or their agents.
- (8) *Pilgrims' remittances.*—(a) To the Collector of Karachi, for remittance of refund of pilgrim deposits and of proceeds of the estates of deceased pilgrims in the Hedjaz to their heirs and for refunds of cost of unused passage tickets to pilgrims or their heirs.
  - (b) To Collectors for monthly remittance to Messrs Thomas Cook and Son at Karachi, of amounts realised by sale of tickets to pilgrims from Karachi or Chittagong to Jeddah and back.
  - (c) To the Executive Officer, Port Hajj Office, Chittagong, for remittance of proceeds of the estates of deceased pilgrims in the Hedjaz to their heirs and for refunds of cost of unused passage tickets to pilgrims or their heirs.
  - (d) To the Executive Officer, Port Hajj Office, Chittagong, for remittances of proceeds of the estates of deceased pilgrims in the Hedjaz to their heirs and for refunds of cost of unused passage tickets to pilgrims or their heirs.
- (9) *Emigrants' remittances.*—For remittances of the estates of deceased emigrants to their heirs and of deposits of returned emigrants.
- (10) *Workmen's Compensation.*—To a Commissioner for Workmen's Compensation, in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any proceedings pending before him but transferred to another Commissioner in accordance with section 21 (2) of the Workmen's Compensation Act (VIII of 1923).

<sup>66</sup> [(10A) *National Savings Organisation*.—Remittances of sale proceeds of National Saving Schemes by National Saving Centres in Pakistan.]

(11) *Deleted.*

(12) *Deleted.*

(13) *Salt Refunds*—

- (i) The following officers of the <sup>67</sup>Federal Excise and Land Customs Department on account of refund of Salt revenue to traders:—
  - a. Deputy Collector of <sup>68</sup>Federal Excise, Karachi,
  - b. The Superintendent in charge at Warcha and Kalabagh.
- (ii) The following officer of the <sup>69</sup>Federal Excises and Land Customs Department for the refund of duty to the concessionaries of industrial salt:—

The Deputy Collector of <sup>70</sup>Federal Excise, Karachi; the Assistant Collector of <sup>71</sup>Federal Excise, Lahore, and the Assistant Collector of <sup>72</sup>Federal Excise, Chittagong.

(14) *Refunds of Electoral Deposits*.—For the remittance of electoral deposits refunded to candidates for the Legislative Bodies, who are residing in districts which are different from those where the deposits were originally lodged.

(15) *Officers of the Defence Department*—

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<sup>66</sup> In Appendix 8, paragraph 4, after clause (10), new clause (10-A) inserted by S.R.O. 19 (1)/84[F.3(4)IF.III/83], dated the 4th January 1984, Gazette of Pakistan, Extra., Part II Page No. 48, dated January 7, 1984.

<sup>67</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>68</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>69</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>70</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>71</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>72</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

- (a) *Men on leave in Pakistan.*—For remittances by Commanding Officers under rule 491 to men on leave.
- (b) *Estates of deceased persons and deserters subject to the Pakistan Army Act, 1952 or the Pakistan Navy Ordinance, 1961.* — For remittance of surplus of the estates to the Accountant General, Pakistan Revenues, Islamabad.
- (c) *Omitted.*
- (d) *For private remittances of Pakistan officers and men of Pakistan Corps.* — To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.
- (e) *For purchase of Government Promissory Notes out of funds in trust.* — To Military officers in Military employ in favour of State Bank of Pakistan at Karachi, Lahore and Dacca.
- (16) *Regimental cheques.*— In the case of Pakistan Regiments of Infantry and Cavalry and Batteries or Companies of Pakistan Artillery and Pakistan Corps, in part payment of any of the regimental cheques.
- (17) *Trust Funds.* — To Government officers, in favour of the State Bank, Karachi, Lahore and Dacca for the purchase of Government Promissory Notes out of funds held in trust, including transactions of States which have acceded to Pakistan.
- (18) *For Family Remittances 'Police.'*—To Pakistan officers and men of the Police constabulary, for remitting money to their families in the form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.
- (19) *Subscriptions for a public or quasi-public purpose.* — The head of a Local Administration or any Department of the <sup>73</sup>Federal Government desiring to facilitate the collection of subscriptions for any public or quasi-public purpose may allow the issue of one draft a month, from any district treasury to the local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the <sup>74</sup>Federal body.

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<sup>73</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>74</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.



- (20) *Pakistan Food and Agriculture Committee.*— To the Pakistan Food and Agriculture Committee, for payments to be made in respect of the research funds at its disposal.
- (21) (i) *Pakistan* <sup>75</sup>*Federal Cotton Committee.*— To the Secretary of the Pakistan <sup>76</sup>Federal Cotton Committee, Karachi, for remittance of payments on account of grants sanctioned by the Committee.
- (ii) *Cotton Cess Fund.*—By Accountants General and Comptrollers N.W.F.P. for remittances of net proceeds of the Cess Fund to the Pakistan <sup>77</sup>Federal Cotton Committee.
- (22) *Deleted.*
- (23) *Deleted.*
- (24) *Deleted.*
- (25) *Allowances paid by States which have acceded to Pakistan.*—For remittance of allowances paid by the States which have acceded to Pakistan through Political Officers under Government guarantee or under the special sanction of the Government.
- (26) *Deleted.*
- (27) *Deleted.*
- (28) *Local Funds in* <sup>78</sup>*Federal Areas.*—(i) To any Local Boards for investment of their surplus funds in an office of the State Bank or a branch of the National Bank of Pakistan or in any Co-operative Bank authorized by the Government for this purpose.
- (ii) To Co-operative Banks in which these surplus funds have been invested for remittances of interest or investments realised for payment to the Local Boards or Municipalities.

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<sup>75</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>76</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>77</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>78</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

(iii) To Municipalities and School Boards for remittance of their surplus funds for investment to any Co-operative Bank.

(29) *For Remittance by Public Debt Office of interest on Government Promissory Notes.*—For remittance by the Public Debt Office (i) of interest overdue on Government Promissory Notes which are transmitted to it for renewal by a treasury other than that on which they are enfacd for payment of interest; (ii) of broken interest on allotment certificates; (iii) of broken interest on notes converted or transferred into stock under the rules in the Government Securities Manual.

(30) *General Public.*—At Treasury Agencies for remittance to the office of the State Bank of Pakistan at Karachi, Lahore or Dacca for purchase of Government Promissory Notes. The minimum amount of a draft in such cases is Rs.5,000.

NOTE.— In order to ensure that “Government” drafts are used for the purpose for which they are taken, they should be issued payable to the office of the State Bank of Pakistan at Karachi, Lahore or Dacca and marked “for investment in Government Securities.”

#### *Schedule A*

1. Police Funds.
2. Imperial Service Local Charges Fund.
3. Northern India Salt Revenue Badge Fund.
4. Minor Pilotage Fund.
5. Landing and Shipping Dues Fund.
6. Chaukidari Uniform Fund.
7. Quaid-e-Azam Memorial Fund.

## APPENDIX 9

### LIST OF TREASURIES AND SUB-TREASURIES IN PAKISTAN

#### EXPLANATION OF ABBREVIATIONS

- C. Collector.
- C.O. Currency Officer.
- D.C. Deputy Commissioner.
- N.B. National Bank of Pakistan.
- N.S. Assistant Commissioner, Salt Revenue.
- O.C. Officer in Charge.
- P.A. Political Agent.
- P.O. Political Officer.
- R. Resident.
- S.B. State Bank of Pakistan.
- G.D. Government Draft.
- S. Superintendent.
- B.D. Bank Draft.
- T.O. Treasury Officer.
- T.T. Telegraphic Transfer.

NOTE 1.—Treasuries and Sub-Treasuries have been arranged in accordance with the Government under whose administrative control they are situated. The names of District Treasuries are arranged alphabetically for each Province and are printed in capital letters. The names of Sub-Treasuries are given immediately below the District Treasuries concerned.

NOTE 2.— All names are spelt as far as possible after the Post Office Guide.

NOTE 3.—Provincial Treasuries are under the audit of the Provincial Accountant General/Comptroller. Treasuries of the <sup>79</sup>Federal Government are under the audit of the Accountant General, Pakistan Revenues, unless otherwise specified.

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<sup>79</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

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Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
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<sup>80</sup>Federal

1	GILGIT (g)	.. .. .	N.B.
2	KARACHI (a)	.. .. .	S.B.
3	RAWALPINDI (a)	.. .. .	S.B.
4	SKARDU (g)	.. .. .	O.C.

## BALUCHISTAN (Quetta Circle)

1	DHADAR	.. .. .	D.C.
2	Bhag	.. .. .	O.C.
3	Gandawa	.. .. .	O.C.
4	Lehri	.. .. .	O.C.
5	FORT SANDEMAN	.. .. .	N.B
6	Hindubagh	.. .. .	O.C.
7	Killasaifullah	.. .. .	O.C.

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<sup>80</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
8	K ALAT at KHUZDAR .. ..	O.C.
9	Kalat .. ..	O.C.
10	Mash Kai .. ..	O.C.
11	Mastung .. ..	N.B.
12	Sorab .. ..	O.C.
13	KHARAN .. ..	D.C.
14	LORALAI .. ..	N.B.
15	Bar Khan .. ..	O.C.
16	Duki .. ..	O.C.
17	Musakhel .. ..	O.C.
18	NUSHKI .. ..	D.C.
19	Dalbandin .. ..	O.C.
20	QUETTA .. ..	S.B.
21	Chaman .. ..	N.B.
22	Pishin .. ..	N.B.
23	SIBI .. ..	N.B.
24	Harnai .. ..	O.C.
25	Ziarat ( <i>b</i> ) .. ..	O.C.
26	TURBAT .. ..	N.B.

Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
27	Gwadur .. ..	N.B.
28	Panjgur .. ..	O.C.
29	Pasni .. ..	
30	UTHAL .. ..	N.B.

## EAST PAKISTAN (Dacca Circle)

1	BACKER GANJ, BARISAL.. ..	N.B.
2	Bhola .. ..	O.C.
3	Patuokhali .. ..	N.B.
4	Pirojpur .. ..	O.C.
5	BOGRA .. ..	S.B.
6	CHITTAGONG .. ..	S.B.
7	Cox's Bazar .. ..	N.B.
8	Rangamati .. ..	N.B.
9	COMILLA .. ..	N.B.
10	Brahmanbaria .. ..	N.B.
11	Chandpur .. ..	N.B.
12	DACCA .. ..	S.B.

Serial No.	Names of Treasuries and Sub-Treasuries				Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
13	Manikganj	..	..	..	N.B.
14	Munshiganj	..	..	..	N.B.
15	Narayanganj	..	..	..	N.B.
16	DINAJPUR	..	..	..	N.B.
17	Thakurgaon	..	..	..	N.B.
18	FARIDPUR	..	..	..	N.B.
19	Goalundo(Rajbari)	..	..	..	N.B.
20	Gopalganj (Faridpur)	..	..	..	N.B.
21	Madaripur	..	..	..	N.B.
22	JESSORE	..	..	..	N.B.
23	Jhenidah	..	..	..	N.B.
24	Magura	..	..	..	N.B.
25	Narail	..	..	..	N.B.
26	KHULNA	..	..	..	S.B.
27	Bagerhat	..	..	..	N.B.
28	Satkhira	..	..	..	N.B.
29	KUSHTIA	..	..	..	N.B.
30	MYMENSINGH	..	..	..	N.B.
31	Bhairab	..	..	..	N.B.

Serial No.	Names of Treasuries and Sub-Treasuries				Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
32	Jamalpur	..	..	..	N.B.
33	Kishoreganj	..	..	..	N.B.
34	Netrokona	..	..	..	N.B.
35	Tangail	..	..	..	N.B.
36	Chuadanga	..	..	..	O.C.
37	Meherpur	..	..	..	O.C.
38	NOAKHALT	..	..	..	N.B.
39	Feni	..	..	..	N.B.
40	PABNA	..	..	..	N.B.
41	Serajganj	..	..	..	N.B.
42	RAJSHAHI	..	..	..	N.B.
43	Nator	..	..	..	N.B.
44	Naogaon	..	..	..	N.B.
45	Nawabganj	..	..	..	N.B.
46	RANGPUR	..	..	..	N.B.
47	Gaibandha	..	..	..	N.B.
48	Kurigram	..	..	..	N.B.
49	Nilphamari .	..	..	..	N.B.
50	SYLHET	..	..	..	N.B.



Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
51	Habiganj .. ..	N.B.
52	Maulvibajzar .. ..	N.B.
53	Sonamganj .. ..	N.B.

NORTH-WEST FRONTIER PROVINCE (Peshawar Circle)

1	ABBOTTABAD .. ..	N.B.
2	Dunga Gail(c) .. ..	O.C.
3	Haripur .. ..	N.B.
4	Mansehra .. ..	N.B.
5	BANNU .. ..	N.B.
6	Laki Marwat .. ..	N.B.
7	Miranshah (f) .. ..	O.C.
8	CHITRAL .. ..	N.B.
9	DERA ISMAIL KHAN .. ..	N.B.
10	Kulachi(f) .. ..	O.C.
11	Tank .. ..	N.B.
12	KOHAT (d) .. ..	N.B.
13	Karak .. ..	N.B.

Serial No.	Names of Treasuries and Sub-Treasuries	..	..	..	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
14	Hangu (e)	..	..	..	N.B.
15	KURRAM	..	..	..	N.B.
16	MALAKAND	..	..	..	N.B.
17	MARDAN	..	..	..	N.B.
18	Swabi	..	..	..	N.B.
19	PESHAWAR	..	..	..	S.B.
20	Peshawar "Tehsil"	..	..	..	O.C.
21	Charsadda	..	..	..	N.B.
22	Nowshera	..	..	..	N.B.

PUNJAB (Lahore Circle)

1	BAHAWALPUR	..	..	..	N.B.
2	Hasilpur	..	..	..	N.B.
3	Ahmadpur East	..	..	..	O.C.
4	BAHAWALNAGAR	..	..	..	N.B.
5	Chishtian	..	..	..	N.B.
6	Fort Abbas	..	..	..	N.B.
7	Minchinabad	..	..	..	N.B.

Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
8	CAMPBELLPUR .. ..	N.B.
9	Fateh Jang .. ..	N.B.
10	Pindi Gheb .. ..	N.B.
11	Talagaug .. ..	N.B.
12	D.G. Khan .. ..	N.B.
13	Rajanpur .. ..	N.B.
14	Jampur .. ..	O.C.
15	Taunsa .. ..	O.C.
16	GUJRAT .. ..	N.B.
17	Kharian Cantt .. ..	N.B.
18	Kharian .. ..	O.C.
19	Phalia .. ..	N.B.
20	Mandi Bahaudin ( <i>h</i> ) .. ..	N.B.
21	GUJRANWALA .. ..	N.B.
22	Hafizabad .. ..	N.B.
23	Wazirabad .. ..	N.B.
24	JHANG .. ..	N.B.
25	Chiniot .. ..	N.B.
26	Shorkot .. ..	N.B.

Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued	
27	JHELUM .. ..	N.B.	
28	Chakwal .. ..	N.B.	
29	Pind Dadan Khan .. ..	N.B.	
30	LAHORE .. ..	S.B.	
31	Lahore( <i>h</i> ) .. ..	N.B. →	But B.Ds., G.Ds. and T. Ts. are issued on S.B.P., Lahore.
32	Chunian .. ..	N.B.	
33	Kasur .. ..	N.B.	
34	Shahdara .. ..	N.B.	
35	LYALLPUR .. ..	S.B.	
36	Lyallpur( <i>h</i> ) .. ..	N.B. →	But B.Ds., G.Ds. and T. Ts. are issued on S.B.P., Layallpur.
37	Gojra ( <i>h</i> ) .. ..	N.B.	
38	Jaranwala .. ..	N.B.	
39	Sammundri .. ..	N.B.	
40	Toba Tek Singh .. ..	N.B.	
41	MIANWALI .. ..	N.B.	
42	Bhakkar .. ..	N.B.	
43	Isakhel .. ..	N.B.	
44	Iskanderabad .. ..	N.B.	
45	MULTAN .. ..	N.B.	

Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
46	Burewala ( <i>h</i> ) .. ..	N.B.
47	Vehari .. ..	N.B.
48	Kabirwala .. ..	N.B.
49	Khanewal .. ..	N.B.
50	Shujaabad .. ..	N.B.
51	Lodhran .. ..	N.B.
52	Mailsi .. ..	N.B.
53	MUZAFFARGARH .. ..	N.B.
54	KotAdu .. ..	N.B.
55	Leiah .. ..	N.B.
56	Alipur .. ..	N.B.
57	RAHIM YAR KHAN .. ..	N.B.
58	Liaquatpur .. ..	N.B.
59	Khanpur .. ..	N.B.
60	Sadikabad .. ..	N.B.
61	RAWALPINDI (a) .. ..	S.B. →
62	Rawalpindi( <i>h</i> ) .. ..	N.B.
63	Gujar Khan .. ..	N.B.
64	Kahuta .. ..	N.B.

But B.Ds.,  
G.Ds. and T.  
Ts. are issued  
on S.B.P. Rawalpindi.

Serial No.	Names of Treasuries and Sub-Treasuries				Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
65	Murree	..	..	..	N.B.
66	SAHIWAL	..	..	..	N.B.
67	Okara	..	..	..	N.B.
68	Pakpattan	..	..	..	N.B.
69	Depalpur	..	..	..	N.B.
70	SARGODHA	..	..	..	N.B.
71	Khushab	..	..	..	N.B.
72	Bhalwal	..	..	..	O.C.
73	Shahpur	..	..	..	O.C.
74	SHEIKHUPURA	..	..	..	N.B.
75	Nankana Sahib	..	..	..	N.B.
76	SIALKOT	..	..	..	N.B.
77	Daska	..	..	..	N.B.
78	Narowal	..	..	..	N.B.
79	Pasrur	..	..	..	N.B.
80	Shakargarh	..	..	..	N.B.
SINDH (Karachi Circle)					
1	DADU	..	..	..	N.B.

Serial No.	Names of Treasuries and Sub-Treasuries				Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
2	Johi	..	..	..	N.B.
3	Khairpur Nathan Shah	..	..	..	N.B.
4	Kohistan	..	..	..	..
5	Kotri	..	..	..	N.B.
6	Mehar	..	..	..	N.B.
7	Sehwan	..	..	..	N.B.
8	HYDERABAD	..	..	..	N.B.
9	Badin	..	..	..	N.B.
10	Hala	..	..	..	N.B.
11	Matl	..	..	..	N.B.
12	Tando Allahyar	..	..	..	N.B.
13	Tando Bago	..	..	..	N.B.
14	Tando Muhammad Khan	..	..	..	N.B.
15	JACOBABAD	..	..	..	N.B.
16	Garhi Khairo	..	..	..	O.C.
17	Jhat Pat	..	..	..	O.C.
18	Kandkot	..	..	..	N.B.
19	Kashmore	..	..	..	N.B.
20	Thul	..	..	..	N.B.

Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
21	KARACHI (a) .. ..	S.B.
22	Malir Cantt. .. ..	..
23	Mauripur .. ..	..
24	KHAIRPUR .. ..	N.B
25	Faiz Ganj .. ..	O.C.
26	Gambat .. ..	N.B.
27	Kotdigi .. ..	N.B.
28	Mirwah .. ..	O.C.
29	Nara .. ..	..
30	LARKANA .. ..	N.B
31	Dokri .. ..	N.B.
32	Kamber .. ..	N.B.
33	Miro Khan .. ..	N.B.
34	Ratodero .. ..	N.B.
35	Shahdadkot .. ..	O.C.
36	Warah .. ..	O.C.
37	MIRPURKHAS .. ..	N.B.
38	Chachro .. ..	O.C.
39	Digri .. ..	N.B.



Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
40	Diplo .. ..	N.B.
41	Jamesabad .. ..	N.B.
42	Nagarparker .. ..	O.C.
43	Mithi .. ..	N.B.
44	Samaro .. ..	N.B.
45	Umerkot .. ..	N.B.
46	NAWABSHAH .. ..	N.B.
47	Kandiaro .. ..	N.B.
48	Mehrabpur .. ..	N.B.
49	Moro .. ..	N.B.
50	Naushahro Feroz .. ..	N.B.
51	Sakrand .. ..	N.B.
52	SANGHAR .. ..	N.B.
53	Khipro .. ..	N.B.
54	Shahdadpur .. ..	N.B.
55	Sinjhoru .. ..	N.B.
56	TandoAdam .. ..	N.B.
57	SUKKUR .. ..	N.B.
58	Garhi Yasin .. ..	N.B.

Serial No.	Names of Treasuries and Sub-Treasuries	Officer, if any, on whom B.Ds. and G.Ds. may be drawn and T.Ts. issued
59	Ghotki .. ..	N.B.
60	Mirpur Mathelo .. ..	N.B.
61	Pano Akil .. ..	N.B.
62	Rohri .. ..	N.B.
63	Shikarpur .. ..	N.B.
64	Usburo .. ..	O.C.
65	THATTA .. ..	N.B.
66	Ghorabai .. ..	O.C.
67	Jati .. ..	O.C.
68	Keti Bunder .. ..	O.C.
69	Mirpur Bathuro .. ..	N.B.
70	Mirpur Sakro .. ..	N.B.
71	Shah Bunder .. ..	O.C.
72	Sujawal .. ..	N.B.

\*Government drafts can neither be issued nor can be drawn upon them.

(a) Karachi and Rawalpindi Treasuries are both <sup>81</sup>Federal and Provincial Treasuries B.Ds., G.Ds. and T.Ts. should be issued on the State Bank of Pakistan, Karachi and Rawalpindi, respectively.

<sup>81</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

(b) This is a seasonal Sub-Treasury, having no currency chest. Bank and Government Drafts are drawn on the Sub-Treasury during the period it functions.

(c) This is a seasonal Sub-Treasury working during the summer months only. Authorised to issue for military purposes G.Ds. without limit on the Military Treasury Chest, Cherat.

(d) Authorised to issue for Military purpose G.Ds. without any limit on the Military Treasury Chests at Malakand and Darosh on requisitions from officers Commanding Units.

(e) Authorised to issue and cash G.Ds. without any limit for Military purpose and also to cash G.Ds. issued by the Treasury Officers in the North-West Frontier Province for remittances of pay of Policemen under training at Hangu.

(f) Provincial Sub-Treasury.

(g) Under the audit control of Comptroller, North-West Frontier Province.

(h) These chests are not conducting Government Treasury work.

**SUPPLEMENTARY LIST SHOWING NAMES OF BANKING TREASURIES AND  
SUB-TREASURIES IN PAKISTAN**

Serial No. in the main list	Names of		
	Treasuries	Sr. No. in the main list	Sub-Treasuries
2	Karachi	..Central ..	..
3	Rawalpindi	.. ..	..

BALUCHISTAN (Quetta Circle)

5	Fortsandeman	.. ..	..
..	..	.. ..	11 Mastung (Under Kalat Treasury)
14	Loralai	.. ..	..
20	Quetta	.. ..	21 Chaman
			22 Pishin
23	Sibi		.. ..
26	Turbat	.. ..	27 Gwadar
30	Uthal	.. ..	..

EAST PAKISTAN (Dacca Circle)

1	Backerganj, Barisal	.. ..	3 Patuakhaili
5	Bogra	.. ..	..
6	Chittagang	.. ..	7 Cox's Bazar
			8 Rangamati
9	Comilla	.. ..	10 Brahmanbaria
			11 Chandpur

Serial No. in the main list	Names of		
	Treasuries	Sr. No. in the main list	Sub-Treasuries
12	Dacca	.. .. 13	Manikganj
			14 Munshiganj
			15 Narayanganj
16	Dinajpur	.. .. 17	Thakurgaon
18	Faridpur	.. .. 19	Goalundo (Rajbari)
			20 Gopalganj (Faridpur)
			21 Madaripur
22	Jessore	.. .. 23	Jhenidah
			24 Magura
			25 Narail
26	Khulna	.. .. 27	Bagerhat
			28 Satkhira
29	Kushtia	.. .. ..	..
30	Mymensingh	.. .. 32	Jamalpur
			33 Kishoreganj
			34 Netrokona
			35 Tangail
38	Noakhail	.. .. 39	Feni
40	Pabna	.. .. 41	Serajganj
42	Rajshahi	.. .. 43	Nator
			44 Naogaon
			45 Nawabganj
46	Rangpur	.. .. 47	Gaibandha
			48 Kurigram
			49 Nilphamari

Serial No. in the main list	Names of		
	Treasuries	Sr. No. in the main list	Sub-Treasuries
50	Sylhet	.. .. 51	Habiganj
		52	Maulvi-Bazar
		53	Sonamganj

NORTH-WEST FRONTIER PROVINCE (Peshawar Circle)

1	Abbottabad	.. .. 3	Haripur
		4	Mansehra
5	Bannu	.. .. 6	Laki Marwat
9	Dera Ismail Khan	.. .. 11	Tank
12	Kohat	.. .. 13	Karak
		14	Hangu
17	Mardan	.. .. 18	Swabi
19	Peshawar	.. .. 21	Charsadda
		22	Nowshera

PUNJAB (Lahore Circle)

1	Bahawalpur	.. .. 2	Hasilpur
4	Bahawalnagar	.. .. 5	Chishtian
		6	Fortabbas
		7	Minchinabad
8	Campbellpur	.. .. 9	Fateh Jang
		10	Pindi Gheb
		11	Talagang

Serial No. in the main list	Names of			
	Treasuries	Sr. No. in the main list	Sub-Treasuries	
12	D. G. Khan	.. .. 13	Rajanpur	
16	Gujrat	.. .. 17	Kharian Cantt	
			19	Phalia
21	Gujranwala	.. .. 22	Hafizabad	
			23	Wazirabad
24	Jhang	.. .. 25	Chiniot	
			26	Shorkot
27	Jhelum	.. .. 28	Chakwal	
			29	Pind Dadan Khan
30	Lahore	.. .. 32	Chunian	
			33	Kasur
			34	Shahdara
35	Lyallpur	.. .. 38	Jaranwala	
			39	Sammundri
			40	Toba Tek Singh
41	Mianwali	.. .. 42	Bhakkar	
			43	Isakhel
			44	Iskanderabad
			45	Multan
45	Multan	.. .. 47	Vehari	
			48	Kabirwala

Serial No. in the main list	Names of		
	Treasuries	Sr. No. in the main list	Sub-Treasuries
		49	Khanewal
		50	Shuja,abad
		51	Lodhran
		52	Mailsi
53	Muzaffargarh	.. .. 54	KotAdu
		55	Leiah
		56	Alipur
57	Rahimyar Khan	.. .. 58	Liaquatpur
		59	Khanpur
		60	Sadikabad
61	Rawalpindi	.. .. 63	Gujar Khan
		64	Kahuta
		65	Murree
66	Sahiwal	.. .. 67	Okara
		68	Pakpattan
		69	Depalpur
70	Sargodha	.. .. 71	Khushab
74	Sheikhupura	.. .. 75	Nankanasahib
76	Sialkot	.. .. 77	Daska
		78	Narowal
		79	Pasrur



Serial No. in the main list	Names of		
	Treasuries	Sr. No. in the main list	Sub-Treasuries
		80	Shakkargarh

## SIND (Karachi Circle)

1	Dadu	.. ..	2	Johi
		.. ..	3	Khairpur Nathan Shah
8	Hyderabad		9	Badin
			10	Hala
			11	Matli
			12	Tando Allahyar
			13	Tando Bago
			14	Tando Mohd. Khan
15	Jacobabad	.. ..	18	Kandhkot
			19	Kashmore
			20	Thul
21	Karachi	.. ..	..	..
24	Khairpur	.. ..	26	Gambat
			27	Kotdigi
30	Larkana	.. ..	31	Dokri
			32	Kamber
			33	Miro Khan
			34	Ratodero

Serial No. in the main list	Names of		
	Treasuries	Sr. No. in the main list	Sub-Treasuries
37	Mirpur Khas		
		39	Digri
		40	Diplo
		41	Jamesabad
		43	Mithi
		44	Samaro
		45	Umarkot
46	Nawabshah	.. .	47 Kandiaro
			49 Moro
			50 Naushahro Feroze
			51 Sakrand
52	Sanghar	.. .	53 Khipro
			54 Shahidadpur
			55 Sinjhoru
57	Sukkur	.. .	58 Garhi Yasin
			59 Ghotki
			60 Mirpur Mathelo
			61 Pano Akil
			62 Rohri
			63 Shikarpur
65	Thatta	.. .	69 Mirpur Bathero

Serial No. in the main list	Names of		
	Treasuries	Sr. No. in the main list	Sub-Treasuries
		.. .. 70	Mirpur Sakro
		72	Sujawal

### List of Small Coin Depots in Pakistan

Serial No.	Name of Small Coin Depot	Incharge of
<sup>82</sup> Federal		
1	Karachi	.. .. S.B.
2	Rawalpindi	.. .. S.B.
BALUCHISTAN (Quetta Circle)		
1	Chaman	.. .. N.B.
2	Quetta	.. .. S.B.
EAST PAKISTAN (Dacca Circle)		
1	Barisal	.. .. N.B.
2	Bhairab	.. .. N.B.
3	Bogra	.. .. S.B.
4	Brahmanbaria	.. .. N.B.
5	Chandpur	.. .. N.B.
6	Chittagong	.. .. S.B.

<sup>82</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

Serial No.	Name of Small Coin Depot	Incharge of
7	Comila	N.B.
8	Dacca	C.O.
9	Dinaipur	N.B.
10	Faridpur	N.B.
11	Feni	N.B.
12	Gaibandha	N.B.
13	Goalundo (Rajbari)	N.B.
14	Gopalganj	N.B.
15	Habiganj	N.B.
16	Jamalpur	N.B.
17	Jessore	N.B.
18	Jhenidah	N.B.
19	Kishoreganj	N.B.
20	Khulna	S.B.
21	Kurigram	N.B.
22	Kushtia	N.B.
23	Madaripur	N.B.
24	Magura	N.B.
25	Manikganj	N.B.
26	Maulvi Bazar	N.B.
27	Munshiganj	N.B.

Serial No.	Name of Small Coin Depot	Incharge of
28	Maymensing	N.B.
29	Naogaon	N.B.
30	Narail	N.B.
31	Narayangunj	N.B.
32	Nator	N.B.
33	Netrokona	N.B.
34	Nilphamari	N.B.
35	Noakhali	N.B.
36	Pabna	N.B.
37	Patuakhali	N.B.
38	Rajshahi	N.B.
39	Rangamati	N.B.
40	Rangpur	N.B.
41	Satkhira	N.B.
42	Sirajganj	N.B.
43	Sylhet	N.B.
44	Thakurgaon	N.B.

NOTE.— Government of Pakistan have also already accorded their approval for the establishment of Small Coin Depots at National Bank of Pakistan, Bagerhat and Sonamganj in the Districts of Khulna and Sylhet respectively.

Serial No.	Name of small Coin Depot	Incharge of
NORTH-WEST FRONTIER PROVINCE (Peshawar 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	S.B.
PUNJAB (Lahore Circle)		
1	Bahawalpur	N.B.
2	Bahawalnagar	N.B.
3	Bhakkar	N.B.
4	Burewala	N.B.
5	Campbellpur	N.B.
6	Chishtian	N.B.
7	D.G. Khan	N.B.
8	Gojra	N.B.

Serial No.	Name of small Coin Depot	Incharge of
9	Gujranwala .. .. .	N.B.
10	Gujrat .. .. .	N.B.
11	Hafizabad .. .. .	N.B.
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	Khanewal .. .. .	N.B.
19	Khanpur .. .. .	N.B.
20	Kot Adu .. .. .	N.B.
21	Lahore .. .. .	S.B.
22	Liaquatpur .. .. .	N.B.
23	Lyallpur .. .. .	S.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.

Serial No.	Name of small Coin Depot	Incharge of
32	Rawalpindi	S.B.
33	Sadikabad	N.B.
34	Sahiwal	N.B.
35	Sargodha	N.B.
36	Sheikhupura	N.B.
37	Sialkot	N.B.
38	Vehari	N.B.
SIND (Karachi Circle)		
1	Hyberabad	N.B.
2	Karachi	S.B.
3	Khairpur	N.B.
4	Larkana	N.B.
5	Mirpur Khas	N.B.
6	Nawabahah	N.B.
7	Sukkur	N.B.
8	Thatta	N.B.



**APPENDIX A**

(See PART XIV, CHAPTER I, NOTE BELOW PARAGRAPH 3)

List of Offices of the State Bank of Pakistan and Local Head Office and Branches of the National Bank of Pakistan (excluding Branches not conducting Government Treasury work)

1. State Bank of Pakistan—

1. Bogra
2. Chittagong
3. Dacca
4. Hyderabad, Exchange Control Units
5. Karachi
6. Khulna
7. Lahore
8. Lyallpur
9. Peshawar
10. Quetta
11. Rawalpindi
12. Sylhet, Exchange Control Units

2. National Bank of Pakistan—

1. Abbottabad
2. Alipur
3. Badin
4. Bagerhat
5. Bahawalnagar
6. Bahawalpur
7. Bannu
8. Barisal
9. Bhakkar
10. Brahamaanbaria
11. Campbellpur
12. Chakwal
13. Chaman
14. Chandpur
15. Chapai Nawabganj
16. Charsadda (Tehsil Bazar)
17. Chiniot
18. Chishtian
19. Chitral

20. Chittagong (Custom House)
21. Chunian
22. Comilla
23. Cox's Bazar
24. Dadu
25. Daska
26. Degri
27. Denajpur
28. Depalpur
29. Dera Ghazi Khan
30. Dera Ismail Khan
31. Diplo
32. Dokri
33. Faridpur
34. Fatehjang
35. Feni
36. FortAbbas
37. Fortsandeman
38. Gaibandha
39. Gambat
40. Garhi Yasin
41. Ghotki
42. Gilgit
43. Gojra
44. Gopalganj
45. Gujarkhan
46. Gujranwala
47. Gujrat
48. Gwadur
49. Habiganj
50. Hafizabad
51. Hala
52. Hangu
53. Hasilpur
54. Haripur
55. Hyderabad
56. Isakhel
57. Islamabad (no chest)
58. Jacobabad
59. Jamalpur
60. Jamesabad
61. Jaranwala
62. Jeasore
63. Jhang

64. Jhelum
65. Jhenidah
66. Johi
67. Kabirwala
68. Kahuta
69. Kamber Ali Khan
70. Kandearo
71. Kandkot
72. Kashmore
73. Kasur
74. Karachi (Custom House no chest)
75. Karak
76. Khairpur Mirs
77. Khairpur Nathanshah
78. Khanewal
79. Khanpur
80. Kharian Cantt
81. Khipro
82. Khushab
83. Kishoreganj
84. Kohat
85. Kot Adu
86. Kot digi
87. Kotri
88. Kurigram
89. Kushtia
90. Laki Marwat
91. Larkana
92. Leiah
93. Liaquatpur
94. Lodhran
95. Loralai
96. Madaripur
97. Magura
98. Maijdee Court
99. Mailsi
100. Malakand
101. Malir Cantt
102. Manickganj
103. Mansehra
104. Mardan
105. Mastung
106. Matli
107. Mauripur

108. Meher
109. Mianwali
110. Minchinabad
111. Miro Khan
112. Mirpur Bathero
113. Mirpur Khas
114. Mirpur Mathelo
115. Mirpur Sakro
116. Mithi
117. Moro
118. Multan
119. Munshiganj
120. Murree
121. Muzaffargarh
122. Mymensingh
123. Nankana Sahib
124. Naogaon
125. Narail
126. Narayanganj
127. Narowal
128. Nator
129. Naushero Feroz
130. Nawabshah
131. Netrokona
132. Nilphamari
133. Nowshera
134. Okara
135. Pabna
136. Pakpattan
137. Pano Akil
138. Parachinar
139. Pasrur
140. Patuakhali
141. Phalia
142. Pind Dadan Khan
143. Pindi Gheb
144. Pishin
145. Rahimyar Khan (Model Town)
146. Rajanpur
147. Rajbari
148. Rajshahi
149. Rangamati
150. Rangpur
151. Ratodero

152. Rohri
153. Sadiqabad
154. Sahiwal
155. Sakrand
156. Samaro
157. Samnundri
158. Sanghar
159. Sargodha
160. Satkhira
161. Sehwan
162. Serajganj
163. Shahdadpur
164. Shahdara
165. Shakargarh
166. Sheikhupura
167. Shikarpur
168. Shorkot
169. Shujaabad
170. Sialkot
171. Sibi
172. Sinjhor
173. Sonamganj
174. Sujawal
175. Sukkur
176. Swabi
177. Sylhet
178. Talagang
179. Tando Allayar
180. Tando Bago
181. Tando Mohd. Khan
182. Tangail
183. Tank
184. Thana Bula Khan (no chest)
185. Thaukurgaon
186. Thatta
187. Thul
188. Toba Tek Singh
189. Turbat
190. Uthal
191. Umerkot
192. Vehari
193. Wazirabad

## APPENDIX B

(See PART XIV, CHAPTER II, NOTE 3 BELOW PARAGRAPH 14)

### Instructions to Treasury Officers and Agents of the National Bank of Pakistan in-charge of Currency Chests

The accounts of all currency chests are maintained at the Issue Department of the State Bank 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 balance shown in the accounts agrees 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.
  - B. — involving opposite transactions within the district —
    - (2) *local exchanges, i.e.,* deposits into (or withdrawal from) chest at the treasury or the Bank immediately adjusted by the withdrawal (or deposit) of an equivalent amount from (or into) the chest at the treasury or the Bank at the same place. These transactions should not be confused with local transfers.
    - (3) *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-divisions thereof; and
  - C.—involving opposite transactions at the place where the head office of the circle is situated: —
    - (4) *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 districts 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 clause (v) of paragraph 14 of Part XIV. 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:—

- (i) The name of the office to or from which a remittance is sent or received, should be stated.
- (ii) Local exchange must not be confused with the local or treasury (or Bank) transfers and must be promptly reported.
- (iii) In the case of a local or intra-district transfer, the place where the opposite transfer takes place should be stated.
- (iv) To enable the treasury (or the Bank), 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 or by 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 chest or in sending slips to the Currency Officer.

4. (1.) Slips for actual remittances of treasure, local transfers, local exchanges and treasury (or the 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.

(2) 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 district chest slip reporting the corresponding transfer. The number and date of the district 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 Officer will intimate the transfer by letter to the Currency Officer in Form T. E. 12 or any other form prescribed by the Currency Officer concerned 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 fourth at the latest of the following months. 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 despatch of slips. The provisions of paragraph 15 of Part XIV regarding the submission of verification certificates 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.

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**APPENDIX C***Deleted.***APPENDIX D***(See PART XIV, CHAPTER III, PARAGRAPH 32)***List of Persons authorized to cut Coin under sections 16 and 20 of the Indian Coinage Act as adapted by Pakistan**

*NOTE.*— Under the Coinage Act, 1906, as adapted by the Government of Pakistan, Provincial Governments do not have any power under Section 20 of the Coinage Act.

*A.— Deleted.*

**B.— LIST OF PERSONS AUTHORIZED TO CUT OR BREAK COUNTERFEIT NICKEL AND CUPRO-NICKEL COINS UNDER SECTION 20 OF THE PAKISTAN COINAGE ACT.**

**PART I.— *Government Departments.—State Bank of Pakistan and Bank acting as Agency of the State Bank.***

1. Every officer in charge of a district treasury, sub-treasury or Military Treasure Chest.
2. The Secretary and Treasurer of each of the Local Head offices of the Bank acting as Agency 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 Collectors of Customs at Chittagong and Karachi.
6. *Deleted.*
7. The Postmaster at Lahore.

8. The Chairman and Vice-Chairman of the Commissioners for the Port of Chittagong and the Trustees of the Port of Karachi and the Engineer and Ship Surveyor of the Port of Chittagong.

9. *Deleted.*

10. *Deleted.*

11. *Deleted.*

12. Treasurer and Accountant of the Municipal Corporation, Karachi.

13. The Chief Accounts Officer, Deputy Chief Accounts Officer, the Accounts Officer or 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.

14. *Deleted.*

**PART II****SCHEDULED BANKS**

1. Agricultural Development Bank of Pakistan.
2. Australasia Bank Ltd.
3. Bank of Bahawalpur Ltd.
4. Commerce Bank Ltd.
5. Eastern Banking Corporation Ltd.
6. Eastern Mercantile Bank Ltd.
7. Habib Bank Ltd.
8. Industrial Development Bank of Pakistan.
9. Lahore Commercial Bank Ltd.
10. Muslim Commercial Bank Ltd.
11. National Bank of Pakistan.
12. Premier Bank Ltd.
13. Punjab Provincial Co-operative Bank Ltd.
14. Sarhad Bank Ltd.
15. Standard Bank Ltd.
16. United Bank Ltd.
17. Union Bank Ltd.

**EXCHANGE BANKS**

- (1) American Express International Banking Corporation.
- (2) Bank of America.
- (3) Bank of China.
- (4) Bank of Tokyo Ltd.
- (5) Chartered Bank.
- (6) Deutsche Asiatische Bank.
- (7) Eastern Bank Ltd.
- (8) First National City Bank.
- (9) General Bank of Netherlands.
- (10) National and Grindlays Bank Ltd.

**INDIAN BANKS**

- |   |   |   |
|---|---|---|
| <ol style="list-style-type: none"> <li>1. Bank of Barodha Ltd.</li> <li>2. Bank of India Ltd.</li> <li>3. Central Bank of India Ltd</li> <li>4. Oriental Bank of Commerce Ltd.</li> <li>5. Punjab National Bank Ltd.</li> <li>6. State Bank of India.</li> <li>7. United Bank of India Ltd.</li> <li>8. United Commerce Bank Ltd.</li> <li>9. United Industrial Bank Ltd</li> </ol> | } | <p>Not functioning since<br/>September 1965 war.<br/>Vested in the<br/>Custodian of Enemy<br/>Property.</p> |
|---|---|---|

## APPENDIX E

(See PART XIV, CHAPTER III, PARAGRAPH 32)

### *Counterfeit Coins and how to detect them*

1. 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 luster 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., etc.

In struck coins milling is usually very irregular; pearls are often spaced at irregular intervals, etc.

### *Type of Counterfeit Coins*

2. In the new series of Pakistan coins, two kinds of counterfeits are found in circulation *i.e.* Cast counterfeits and struck counterfeits.

- (i) *Cast Counterfeits.*—Casting is the easiest method and is 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.

### *Moulds for Casting Counterfeits*

3. (i) The moulds for casting counterfeits are usually made of fine sand, lay, etc. The required impression being taken from a genuine coin.

(ii) The mould is provided with a small hole of “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 filed by hand. Signs of such finishing can usually be detected on the rim of the counterfeits.

### *General faults of a Counterfeit Coin (Cast or Struck)*

4. (i) *Metal.*—Counterfeit coins are generally made from non-standard metals or alloys and therefore their weights are not the same as of similar genuine coin (showing the same amount of wear).

(ii) *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.

(iii) *Luster.*—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 not do so.

Counterfeit 50 paisa, 25 paisa, 10 paisa and 5 paisa coins often have yellowish appearance not unlike that of genuine coins.

(iv) *Test by a Magnet.*—The Pakistan 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 Pakistani 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 brighter and whiter whereas counterfeits will not do so as they often have yellowish appearance.

(v) *Test by marking on paper.*—Counterfeits of rupee series which generally contain lead will make a paper black just like lead.

(vi) *Tin Cry.*—Counterfeits made from tin or an alloy of lead and tin are soft and are easily bent and sometimes on bending give a crackling noise due to the presence of tin.

(vii) *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 they will not lie evenly between two other coins.

(viii) *Sharpness of impression.*—The devices and inscriptions on the obverse and reverse should be clear cut and well defined, especially in outline unless plainly due to wear and tear. Blurred, irregular, or double lines are to be regarded with suspicion. Often counterfeit coins have letters much thinner than the genuine coins.

(ix) *Action of fire or 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.

*Typical defects in a Cast Counterfeit Coin*

5. (i) In a cast coin the surface is usually rough or pitted with minute holes.
- (ii) The rim of the counterfeit coin is usually defective particularly as the “Gate”
- (iii) The inscription of counterfeit coins generally present a rounded appearance instead of the letters and figures having square and sharp edges.
- (iv) Milling is often evenly spaced except as 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.

*Typical defect- in a Struck Counterfeit Coin*

6. *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 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 sharp, 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 counterfeit bearing identical marks or defects due to the faces having been struck from the same die.

*Cautions*

7. (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 coins 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.

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**APPENDIX F**

[See PART XIV, CHAPTER III, PARAGRAPH 44(II)]

**Distinguishing Features of Fraudulently Defaced Coins***Sweated Coins*

1. (i) These are the coins which have suffered from the action of chemicals and are therefore invariably reduced in weight.

(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 slight 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 grains *i. e.*, 7/8 of tola, should invariably be examined for signs of fraudulent defacement.

*Defaced Coins*

2. (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, clipping, 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.

*Remilled Coins*

3. (i) 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.

*Drilled Coins*

4. 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.

*Striated Coins*

5. (i) These coins have striations radiating 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.

*Light Weight Coins*

6. Coins which have lost in weight over quarter of a tola are always rejected as fraudulently defaced.

*Patched Coins*

7. Cut or broken coins that have been patched together with solder are rejected as fraudulently defaced.

*Soldered Coins*

8. 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 unidentifiable they are returned uncut as unacceptable coins.

(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.



**APPENDIX G**

(See PART XIV, CHAPTER IV, PARAGRAPH 82)

**The State Bank of Pakistan (Note Refund) Regulations, 1963**

## THE STATE BANK OF PAKISTAN

## NOTIFICATION

No. S.R.O. 495(K)/63, Karachi, the 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 <sup>83</sup>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.

## Short Title

1. These regulations may be called the State Bank of Pakistan (Note Refund) Regulations, 1963.

## Date of enforcement

2. These regulations shall come into force on such date as the State Bank of Pakistan may, by notification in the official gazette, appoint.

## Definition

3. 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) 'the Bank' means the State Bank of Pakistan constituted by the State Bank of Pakistan Act, 1956 (XXXIII of 1956);

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<sup>83</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

- (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, not 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, Peshawar and Dacca;
- (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.

#### Presentation of claims

4. 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.

#### Time limits to claims

5. 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.

#### Value limits to claims

6. (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.

#### Disposal of fraudulent claims

7. 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.

#### Enquiry into claims

8. (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 the 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.

#### Rejection of claims concerning Half Notes

9. 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.

#### Rejection of claims concerning mutilated note of hundred rupees and under

10. 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 these regulations.

#### Rejection of claims concerning mutilated note of more than hundred rupees.

11. (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 a 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 leave 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.

#### Deposit of mutilated notes

12. (1) The prescribed officer shall enter the particulars of any mutilated note placed in deposit under the second proviso 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.

#### Disposal of claims concerning half notes

13. (1) A claim for half the value of a note of which a half note 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 the 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 under clause (a), the prescribed officer may order that one

claimant be paid forthwith the full value 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 claim in respect of each half note thereof and shall be dealt with as provided in sub-regulation (1).

#### Obliterated and altered notes

14. 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.

#### Method of presenting certain claims

15. (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.

#### Disposal of claims under Regulation 15 (1) (a)

16. (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 counterpart of 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, on such claimant or representative executing a bond with or without sureties in the form set forth in Schedule I or II;
- (e) if before the expiration of such period the counter-part is presented with a claim for the full value or for half the value of the note, the proceedings under clauses (b), (c) and (d) shall be cancelled and the two claims shall be dealt with under sub-regulation (1).

#### Disposal of claims under Regulation 15 (1) (b)

15. 17. Where a claim is made under clause (b) of sub-regulation (1) of regulation

- (a) if the prescribed officer is not satisfied that the note or the un-presented portion of the note has been wholly destroyed or lost in such circumstances that there is no probability of its being presented at some future date, he shall reject the claim ;
- (b) if the prescribed officer is so satisfied and is also satisfied that the claimant was the last lawful holder of the 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 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 note has not been presented, he may invest in Government securities or deposit in the Post Office Savings Bank an amount equivalent to the 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 be not less than five years from the first publication referred to in clause (b) the note has not been presented and no subsequent claim in respect thereto has been substantiated, 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, on 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;
- (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.

#### Bonds

18. 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.

### Retention and destruction of notes

19. (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 month referred to in the proviso to sub-regulation (1).

### Procedure when payee is untraced

20. Where, as the result of a 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.

### Repeal, etc.

21. (1) The State Bank of Pakistan (Note Refund) Regulations, 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 I

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 ††..... are jointly

††Second Surety's 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, 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 hereby bind ourselves, our heirs, executors, administrators and representatives jointly and every two of us bind ourselves, our heirs, executors, administrators and representatives severally firmly by these presents sealed with our seals this.....day of..... in the Christian year two thousand.....

WHEREAS the above bounden@ .....

@Principal's name

claims that he is the lawful holder of the half/halves of the following Note/Notes.

..... and that the other half/halves belong to him but that the same wholly destroyed/lost.

Value and Number of Note(s)

AND WHEREAS the said@ .....

@Principal's name

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 condition of the said.....

First Surety's name. ....and two sufficient sureties executing such Bond as above-written and the said.....

Seconds Surety's name. and ..... 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.....

Name of Principal and Sureties. .... and..... and..... and their heirs, executors, administrators or 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 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.

Principal's name.

Principal's name.

Principal's witnesses.

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.....

.....

} Signature of Principal .....

} SEAL

Signed sealed and delivered by the above  
named.....  
.....  
in the presence of.....

} 1st Surety's  
Signature.  
.....  
Name of 1st Surety.

1<sup>st</sup> Surety's witness

{ 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.....

} 2nd Surety  
Signature  
.....  
Name of 2nd  
Surety's

2<sup>nd</sup> Surety's witness

{ Signature of first witness.....  
.....  
Occupation and address of witness.....  
.....  
Signature of second witness.....  
.....  
Occupation and address of witness.....  
.....

**ENDORSEMENT**

ORDER No..... , DATED THE.....  
Pay to.....

Signature of Principal.  
.....

Executed in my presence this                      day of                      20

CERTIFIED that the sureties are in my opinion fit persons to be accepted as such and that they are aware of the terms of the Bond.

Date..... 20 .

.....  
*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 the Notes mentioned in the Bond.

Signature of Principal.....

**SCHEDULE II**  
**HALF NOTE BOND WITHOUT SURETIES**

KNOW ALL MEN BY these present that I ..... Claimant's  
 ..... name in full  
 ..... and address  
 ..... and  
 ..... occupation

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 myself, my heirs, executors, administrators and  
 representatives and every one of them firmly by these presents sealed  
 with my seal this.... day of.....in the Christian  
 year two thousand.....

WHEREAS the above bounden ..... Claimant's  
 ..... name

claims he is the lawful holder of the half/halves of the following  
 Note/Notes.

..... Value and  
 and that the other half/halves belong to him but that the same wholly Number of  
 destroyed/lost. Note(s)

AND WHEREAS THE SAID. .... Principal's  
 .....has applied to name  
 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.

AND WHEREAS the said Officer for and on behalf of the Bank  
 has acceded to the said application on condition of the said  
 .....executing such bond as above-written with Claimant's  
 such condition as hereunder is written. Now THE CONDITION of name  
 the above-written bond is such that if the above  
 bounden..... Claimant's  
 ..... name

his heirs, executors, administrators or representatives shall repay to  
 the Bank the above-mentioned sum of Rs.....on Claimant's  
 demand in the event of the said officer for the time being at. name  
 ..... 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 shall remain in full force and virtue.



**SCHEDULE III**

**WHOLLY DESTROYED OR LOST 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 binds himself, his heirs, executors, administrators and representatives severally firmly by these presents sealed with our seals this..... day of..... in the..... Christian year two thousand .....

WHEREAS the above bounden .....

Principal's name

.....

alleges that the following Note/Notes.

.....have/has been

wholly destroyed lost and that at the date of the destruction/loss of the said Note/Notes he was the lawful holder of the said Note/Notes.

Value and number of Note(s)

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  
 ..... and two  
 First Surety's Name sufficient sureties executing such Bond as above written and the  
 said.....  
 Second Surety's Name and.....

..... have accordingly as such sureties agreed to  
 execute such bond with such condition as hereunder is written,  
 Name of Principal and SURETIES NOW THE CONDITION OF THE above written bond is such  
 that if the above bounden .....  
 and .....

.....  
 and their heirs, executors, administrators or 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 where-after  
 Principal's Name 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 remain in full force and virtue.



Signed sealed and delivered by above-named ....  
 .....  
 Principal's Name in the presence of.....

Principal's witnesses {  
 Signature of first witness..... Occupation and  
 address of witness.....  
 Signature of second witness.....  
 Occupation and address of witness. ....  
 .....

Signature  
 of  
 Principal  
 .....  
 SEAL

{ Signed sealed and delivered by the above-named  
 ..... } Name of  
 1st Surety.  
 in the presence of .....

1<sup>st</sup> Surety's witnesses {  
 Signature of first witness..... } 1st Surety's  
 Occupation and address of witness..... } Signature  
 Signature of second witness..... } .....  
 Occupation and address of witness..... } SEAL

Signed sealed and delivered by the above-named  
 .....  
 in the presence of.....

} Name of  
2nd  
Surety.

2<sup>nd</sup> Surety's  
witnesses

Signature of first witness.....  
 Occupation and address of witness.....  
 Signature of second witness.....  
 Occupation and address of witness.....

} 2nd  
Surety's  
Signature.  
.....  
SEAL

**ENDORSEMENT**

Order No. \_\_\_\_\_ Dated the \_\_\_\_\_  
 Pay to .....

Signature of Principal .....

Executed in my presence this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_  
 Certified that the sureties are in my opinion fit to be accepted as such and that they are aware of the terms  
 of the Bond.

Dated \_\_\_\_\_ 20\_\_\_\_ 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 the Notes mentioned in the Bond.

*Signature of Principal*

**SCHEDULE IV**

**WHOLLY DESTROYED OR LOST NOTE BOND WITHOUT SURETIES**

Claimant's name in full and address and occupation.      KNOW ALL MEN by these presents that I .....  
 .....  
 .....  
 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 ..... in the Christian year two thousand .....

Claimant's name      WHEREAS the above bounden .....  
 .....alleges that the following Note/Notes.

Value and number of Note(s)      .....has/have been wholly destroyed/lost and that at the date of the destruction/loss of the said Note/Notes he was the lawful holder of the said Note/Notes.

Claimant's name      AND WHEREAS the said .....  
 .....has applied to the Officer in charge of the Issue Department of the Ban at..... (hereinafter called "Officer") for payment of the amount of the said Note/Notes.

Claimant'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 .....

Claimant's name      .....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 .....

Claimant's name      .....  
 and his heirs, executors, administrators or 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 that the said .....

Claimant's name      ..... was not entitled to receive 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.

Claimant's name	Signed sealed and delivered by the above named... ..... ..... in the presence of.....	}	
Claimant's witnesses	{ Signature of first witness..... ..... Occupation and address of witness..... ..... Signature of second witness..... ..... Occupation and address of witness ..... ..... }	}	Signature of Claimant. ----- SEAL

**ENDORSEMENT**

Order No. \_\_\_\_\_ dated the \_\_\_\_\_  
Pay to .....

Signature of Claimant

Executed in my presence this \_\_\_\_\_ day of \_\_\_\_\_ 20 .

Dated \_\_\_\_\_ 20 \_\_\_\_\_ Collector.

Received from the Office-in-charge, Issue Department of the State Bank of Pakistan the sum of rupees.....only, being the full value of the notes mentioned in the Bond.

Signature of Claimant

## APPENDIX H

(See PARAGRAPH 4 OF INTRODUCTORY NOTES TO EXECUTIVE INSTRUCTIONS)

### Rules for the supply and distribution of stamps

*Extent of application.*—These rules apply, to the extent set forth herein, to all classes of stamps and to all the Provinces and the <sup>84</sup>Federally Administered Areas including the Islamabad Capital Territory and also to all Acceding States in respect of Postage Stamps only; provided that the application of rules 13 to 39 is limited in the Governors' Provinces to postage and other stamps that are the property of the <sup>85</sup>Federal Government unless the Government of any such province elects to extend them in whole or in part to stamps, judicial or non-judicial, that are the property of the Provincial Government.

*Explanation.*—For the purposes of these Rules—

- (1) “<sup>86</sup>Federal Areas” include <sup>87</sup>Federally administered areas, Acceding States, Tribal Areas etc.
- (2) The term "postage stamps" except where expressly otherwise provided, will include “postal stationery”.
- (3) The expressions “stamps” and “non-postal stamps” except where otherwise indicated will include Match Excise Banderols and <sup>88</sup>Federal Excise Revenue Stamps (including Tobacco Excise Labels).
- (4) The word “Corporation” means the Pakistan Security Printing Corporation Limited, Karachi.
- (5) The term “depot” except where expressly otherwise stated, will mean a “treasury” functioning in a district.

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<sup>84</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>85</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>86</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>87</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>88</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

- (6) The term “branch depot” except where expressly otherwise stated will mean a “Sub-treasury functioning in a Sub-division or Tehsil.

## PART I

### PRINTING AND SUPPLY

#### A.— *Pakistan Security Printing Corporation Limited*

1. Postage Stamps, Match Excise Banderols, Tobacco Excise Duty Labels and all Revenue Stamps, both Judicial and Non-Judicial, which form sources of Government revenues, shall be printed only at the Corporation.

2. The Director General, Pakistan Post Office appoints an officer a 'Controller of Stamps' who works under the immediate control and directions of the Director General, Pakistan Post Office.

3. These Rules do not regulate the administration of the Corporation by the Managing Director. Such Administration shall be regulated by the rules and orders, both general and special, issued by the Board of Directors with the concurrence of the Government of Pakistan from time to time.

#### B.— *Stamp Stores.*

4. Under the Controller, there are two Stamp Stores, one at Karachi in the charge of Deputy Controller of Stamps and the other at Dacca in the charge of Assistant Controller of Stamps.

5. The Stamp Stores at Karachi and Dacca shall ordinarily maintain a reserve stock of stamps and postal Stationery based on the probable monthly consumption as follows:—

				Maximum (Months)	Minimum (Months)
I.	Postage Stamps :				
	(1) Postage Stamps	..	..	6	3
	(2) Postal Stationery	..	..	3	2

				Maximum (Months)	Minimum (Months)
II.	Non-Postal stamps which form sources of <sup>89</sup> Federal Revenue :				
	(1)	Adhesive Stamps	.. ..	6	3
	(2)	Impressed Stamps	.. ..	6	3
	(3)	Match Excise Banderols	.. ..	3	2
	(4)	Tobacco Excise Duty Labels	.. ..	6	3
	(5)	<sup>90</sup> Federal Excise Revenue Stamps	.. ..	3	2
	(6)	Passport and Visa Stamps	.. ..	3	2
	(7)	D. P. Adhesive Stamps	.. ..	3	2

III.	Non-Postal Stamps which form sources of Provincial Revenues.	As may be settled between the Provincial Government concerned and the Controller of Stamps.
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NOTE.— In the case of item I (1) and II (1), (2), (3), (4), (5), (6) and (7) if the annual consumption is very low the maximum stock may be increased to 12 months consumption at the discretion of the Controller of stamps.

6. (i) The Corporation shall send in advance copies of invoices and Delivery Notes of the Stamps ready for delivery to the Deputy Controller of Stamps, Karachi, who shall arrange for their clearance and direct the Store Keeper, Stamp Store, Karachi to depute an Assistant Inspector to the Corporation for receiving delivery. Before taking delivery, the Assistant Inspector should check the code mark and serial number assigned to each case/packet with the Delivery Note and see that the case/packet is intact and in sound condition otherwise.

(ii) The stamp cases meant for despatch to the Assistant Controller of Stamps, Dacca shall be directly shipped to Dacca via Chittagong duly insured up to Dacca and

<sup>89</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>90</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

Invoices/Delivery Notes sent to him. The Store Keeper, Stamp Store, Dacca or his representative while taking delivery of cases shall satisfy himself that each case is intact and in sound condition and that the seals thereof have not been tampered with and the weight tallies with that entered in weight list. In case any of the cases is found tampered with, open delivery shall be taken and claim for shortage or damage lodged forthwith. Cases of theft shall be reported immediately to the Railway Police for investigation and a report submitted to the Controller of Stamps.

(iii) Store Keeper, Stamp Stores, Karachi/Dacca shall on receipt of stamp cases immediately examine their outward condition and satisfy himself that they bear no marks of tampering. He shall then store them in godown and acknowledge the relevant invoices. Stamp cases received shall be entered in the godown register showing date of receipt of each case in Store, code mark of the case and total number of cases in stock. The Store Keeper shall be personally responsible for the cases once he has acknowledged their receipt and entered them in the godown register.

(iv) For retail distribution each case shall be opened in his immediate presence and contents verified. Before despatch of stamp cases from Stamp Store, Karachi or Dacca, as the case may be, the Store Keeper concerned shall examine personally outward condition of each case and shall see that they are intact and in sound condition. If, however, any case bears any marks of tampering he shall report the matter immediately to the Deputy Controller or the Assistant Controller, as the case may be, who shall verify the contents personally and submit a report to the Controller of Stamps. Any discrepancy or damage noticed in the originally sealed cases/packets shall be reported to the Controller of stamps, through Deputy Controller of Stamps / Assistant Controller of Stamps for taking up the matter with the Corporation. The wrapper of the packets and contents slip should be preserved and sent to the Deputy Controller of Stamps along with the report.

7. *Deleted.*

#### C. — *Forecasts, Etc.*

8. The Controller of Stamps shall be responsible for regulating the supply and arranging the storage of all kinds of stamps to <sup>91</sup>Federal areas. As regards Governors' Provinces, his responsibility will be confined to supplying the stamps that are required by the Provincial Government.

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<sup>91</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.



9. (i) To enable the Corporation to provide for adequate stocks of raw materials (e. g., paper ink, etc.), a consolidated forecast shall be sent to the Controller of Stamps, Karachi, not later than the 15th September each year in the form prescribed under rule 9(ii) by officers noted below:—

- (a) Officer-in-charge of local depots in <sup>92</sup>Federal areas will send a forecast in respect of non-postal stamps (excluding Match Excise Banderols, <sup>93</sup>Federal Excise Revenue Stamps, Tobacco Excise Duty Labels and Passport & Visa Stamps) which should also include the requirements of branch depot, if any.
- (b) Officers appointed by the Provincial Government will send their forecasts in respect of non-postal stamps with which they are concerted after obtaining the necessary information from the various local depots.
- (c) Officers appointed by the <sup>94</sup>Federal Government (vide note below) will send their forecasts in respect of Match Excise Banderols, <sup>95</sup>Federal Excise Revenue Stamps and Tobacco Duty Labels after obtaining the necessary information from the various local depots concerned.
- (d) Officers-in-Charge of local depots in <sup>96</sup>Federal areas and Governors' Provinces both will send a forecast in respect of Passport and Visa Stamps to the Controller of Stamps, Karachi or the Assistant Controller of Stamps, Dacca, as the case may be.

NOTE.— The following officers shall be deemed to be the “Officer appointed by the <sup>97</sup>Federal Government” in respect of the Provinces or areas noted against each for the purpose of submission of forecasts and consolidated indents for Match Excise Banderols, Tobacco Excise Duty Labels and <sup>98</sup>Federal Excise Revenue Stamps:—

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<sup>92</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>93</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>94</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>95</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>96</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>97</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>98</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

- |     |  |    |                     |
|-----|--|----|---------------------|
| (1) | The Collectors of <sup>99</sup> Federal Excise and Land Customs, East & West Zone, Chittagong. | .. | East Pakistan       |
| (2) | The Collector of <sup>100</sup> Federal Excise & Land Customs, Lahore. .                       | .. | Punjab & N.W.F.P.   |
| (3) | The Collector of <sup>101</sup> Federal Excise & Land Customs, Hyderabad,                      | .. | Sind & Baluchistan. |
| (4) | The Collector of <sup>102</sup> Federal Excise & Land Customs, Karachi.                        | .. | Karachi & Lasbella. |
- (e) The Officers-in-Charge of Stamps Stores at Karachi and Dacca will send to the Controller their forecast in respect of postage stamps, both public and service, duly taking into account the supplies made to local depots, stock in hand, and supplies received/expected from the Corporation.

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

10. (i) Indents for replenishment of stock shall be prepared as below by officers-in-charge of local depots.

- (a) In respect of non-judicial and Impressed Court fee stamps of the denominations of Rs.25 and above, all non-judicial adhesive stamps (other than 15 paise, 40 paise and 80 paise Revenue Stamps), Adhesive Court Fee stamps of the denominations of Rs.5 and above, annually to meet the estimated consumption during the twelve months as specified below:—

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<sup>99</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>100</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>101</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>102</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

Indenting Officer's Province or Area	Latest date before which indents should reach the Stamp Store Karachi/Dacca.	Year covered by the indent.
Karachi, Sind and Baluchistan	28 <sup>th</sup> February	Year commencing from 1st July following,
N.W.F.P. Punjab & Gilgit	30 <sup>th</sup> June	Year commencing from 1st November following,
Dacca and Chittagong Revenue Divisions	28 <sup>th</sup> February	Year commencing from 1st July following,
Rajshahi and Khulna Revenue Divisions	30 <sup>th</sup> June	Year Commencing from 1st November following.

In respect of postage stamps (public and service) of the denominations of Rs.5 and above, the officers in charge of local depots in all Governors' Provinces and <sup>103</sup>Federal areas shall submit indents annually to meet the estimated consumption during the twelve months commencing from 1st October following so as to reach the Stamp Stores not later than 15th July each year, together with their indents for the quarter ending March for postage stamps of the denominations lower than Rs. 5 and for postal stationery.

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

Period covered by indents	Latest date before which indents should reach the Stamp Stores, Karachi/Dacca.
1st July to 31st October	28th/29th February
1st November to 28th/29th Feb	30th June
1st March to 30th June	31st October

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

<sup>103</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

- (c) In respect of Match Excise Banderols, postage stamps of denomination less than Rs.5 and postal stationery not later than the 15th of the first month of every quarter, to meet the estimated consumption during the next quarter.
- (d) In respect of <sup>104</sup>Federal Excise Revenue stamps (including Tobacco Excise Duty Labels) to meet the estimated consumption during the next quarter as specified below:—

Period covered by the indent	..	Latest date before which indents should reach the Deputy Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be.
1st July to 30th September	..	30th April
1st October to 31st December	..	31st July
1st January to 31st March	..	31st October
1st April to 30th June	..	31st January

- (e) In respect of Passport and Visa stamps, Insurance Fee stamps, <sup>105</sup>Federal Excise Revenue stamps and Tobacco Excise Duty Labels, annually to meet the estimated consumption during the twelve months commencing from 1st October so as to reach the Stamp Store, Karachi, or Dacca, as the case may be, not later than 15th July each year.
- (f) The indent shall show in separate columns for all denominations of stamps irrespective of whether a supply is required or not:
- (1) The balances in the local depot on the first of the month in which the indent is due for submission.

<sup>104</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>105</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

- (2) The quantity due against previous indents pending compliance with the Stamp Store.
- (3) The quantity sold during the preceding year or four months or quarter according as the indent covers the requirements for a year or four months or a quarter, respectively, including issues to branch depots.
- (4) The quantity required for the next year or four months or quarter; as the case may be, including the reserves.
- (5) The quantity passed by the scrutinising officer.

(ii) Indents for postage stamps, Passport & Visa stamps and D.P. Adhesive stamps should be sent to the Stamps Store, for scrutiny and supply; those for non-postal stamps and <sup>106</sup>Federal Excise Revenue (including Tobacco Excise Duty Labels) and Match Excise Banderols being submitted to him through the officer appointed under rule 9(i) (b) and 9(i) (c), respectively.

11. The officer-in-charge of the Stamp Store concerned shall have discretion to comply with an indent partially. As regards indents for non-postal stamps for Governors' Provinces however, he will comply with indents ns received without question if he has the necessary stocks in hand.

12. The Officer-in-charge of the Stamp Store concerned shall furnish the officers mentioned below with copies of invoices relating to the issues during each month to each local or branch depot:—

- (1) The heads of Postal Circles—copies of invoices relating to supplies of postage stamps and
- (2) The officers appointed under rule 9(i)(c)—copies of invoices relating to supplies of Match Excise banderols, <sup>107</sup>Federal Excise Revenue stamps, (including Tobacco Excise duty labels).

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

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<sup>106</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>107</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

## PART II

*Distribution, Custody and Sale***A.—Local Depots and Branch Depots and Stocks to be kept**

13. Every treasury, including the treasuries attached to Political Agency shall be a local depot for the custody and sale of stamps of all description. Provincial Governments and Local Administrations may establish local depots at places where there is no treasury.

Provided that Match Excise Banderols and Tobacco Excise Duty Labels,<sup>108</sup> Federal Excise Revenue stamps shall be stocked at the local and branch depots selected by the Provincial Government and Local Administration for the purpose.

14. Each local depot shall, unless the Provincial Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of (a) three months in the case of postage stamps and other stamps which are the property of the<sup>109</sup> Federal Government, <sup>110</sup>Federal Excise Revenue stamps (including Tobacco Excise Duty Labels) and Match Excise Banderols and (b) four months in the case of non-postal stamps which are the property of Provincial Government in addition to the stock required for the quarterly or four monthly or annual consumption, as the case may be. The Provincial Government may direct that the supply to be maintained either generally or in respect of any particular kind of stamps or in certain local depots shall be equal to the probable consumption of such other periods as they deem expedient.

15. Should the supply of stamps in any local depot run short before the receipt of the supply from the Central Stamps Store, Karachi (in respect of Local depots in West Pakistan) or from the Stamps Store, Dacca (in respect of local depots in East Pakistan), the officer in-charge of the local depot should indent for a supply from a neighboring depot sending a copy of the indent to the Dy. Controller of Stamps, Karachi or to the Asstt. Controller of stamps, Dacca, as the case may be, or to the officer appointed by the Government concerned under rule 9 (i) (b) or 9 (i) (c) as the case may be, who controls the supply of stamps required.

16. Emergent indents on neighboring depots as authorized in rule 15 may ordinarily be made on a depot in the same province or administration. If the depot is in another province or administration, the general or special orders both of the Provincial

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<sup>108</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>109</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>110</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

Government or Local Administration controlling the supplying depot and of the Provincial Government or Local Administration controlling the indenting depot will be necessary.

17. Subject to the proviso to rule 13, every subordinate, branch or tehsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant and equal facilities exist for the supply of stamps from a depot in the same station as the branch depot, the Provincial Government or Local Administration may direct the closing of the branch depot provided that without the previous sanction of the Government of Pakistan, the Provincial Government or Local Administration may not order that the maintenance of the stock of postage or <sup>111</sup>Federal Excise Revenue Stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

18. The supply to be kept in a branch depot should be not less than the probable demand for (a) three months in respect of postage stamps and other stamps which are the property of the <sup>112</sup>Federal Government, <sup>113</sup>Federal Excise Revenue Stamps (including Tobacco Excise Duty Label) and Match Excise Banderols and (b) four months in respect of non-postal stamps which are the property of Provincial Government but the Chief Controller Revenue Authority appointed by competent authority for the purpose of Stamps Act 1899 may direct that the supply shall be equal to the demand of any other period, instead of three months in respect of postage stamps and other stamps which are the property of the <sup>114</sup>Federal Government and <sup>115</sup>Federal Excise Revenue Stamps (including Tobacco Excise Duty Labels) and Match Excise Banderols and four months in respect of non-postal Stamps which are the property of the Provincial Government which it may consider expedient. The stock should be kept upto this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

19. As soon as the number of stamps in the branch depot not receiving its supplies direct from the Stamp Store, Karachi or the Stamp Store, Dacca, falls below the number issued from the depot in the preceding four months, the officer in-charge of the depot shall prepare an indent for supply equal to probable consumption of two months. The indents shall show, in separate columns for all denominations of stamps, whether a supply is required or not, the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-

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<sup>111</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>112</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>113</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>114</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>115</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

half of the quantity sold in the preceding four months. The periods of “four months” and “two months” in this rule may be altered by the Chief Controlling Revenue Authority appointed by competent authority for the purposes of Stamps Act, 1899 to such other periods as it may deem expedient.

20. Branch depots authorized to receive supplies direct from the Stamp Store, Karachi or the Stamp Store, Dacca, should keep as reserve stock quantities approximating to the consumption of (a) three months in the case of postage stamps and other stamps which are the property of the <sup>116</sup>Federal Government, Tobacco Excise Duty Labels and Match Excise Banderols and (b) four months in the case of non-postal stamps which are the property of the Provincial Government in addition to the quarterly or four monthly or annual demand.

B.— *Accounts, Returns, Storage, etc.*

21. As soon as possible after the arrival of supply of stamps from the Stamps Store, Karachi or the Stamp Store, Dacca or from another local depot the officer in-charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no mark of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened in accordance with rule 22. Where the Treasury is the local depot, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, who must be watching all the time the boxes or packets being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by rule 26. The number and value of stamps received shall be compared by the officer in-charge with the invoice submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than 15 days after the arrival of the stamps.

22. The Provincial Government and Local Administration may issue such orders as may be thought necessary regarding the detailed counting of stamps received in local depot and as to the description of stamps which the officer in-charge himself must count. Such orders may include instructions that a certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from the double lock. The officer in-charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. Thereafter, he shall be deemed to have taken over on behalf of the

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<sup>116</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.



Government or Department whose source of revenue the stamps are, full responsibility for correctness and custody of the quantities received and the consignor shall be exonerated from the liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of receipt unless it is conclusively proved to the satisfaction of the Director General, Pakistan Post Office that the discrepancy occurred prior to the dispatch of stamps from the Stamp Store, Karachi or Stamps Store, Dacca and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer in-charge both to his administrative head and to the Deputy Controller of Stamps, Karachi or the Asstt. Controller of Stamps, Dacca, as the case may be, for investigation. The inside wrappers (all complete) of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from the Stamp Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

NOTE.— All discrepancies in respect of local depots in East Pakistan should be reported to the Controller of Stamps by the Assistant Controller of Stamps, Dacca.

23. (i) In respect of supplies of non-postal stamps (including Match Excise Banderols & <sup>117</sup>Federal Excise Revenue Stamps) the Deputy Controller of Stamps, Karachi or the Assistant Controller of Stamps, Dacca as the case may be, shall send an invoice in triplicate to the local depot to which supplies are sent from the Stamps Store, Karachi or the Stamps Store, Dacca, showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamp supplied.

(ii) The original copy of the invoice will be retained in the local depot and the duplicate returned to the Deputy Controller of Stamps, Karachi or the Assistant Controller of Stamps, Dacca as the case may be, with the acknowledgment of the officer in-charge of the local depot ordinarily not later than seven days and in special cases not later than fifteen days after the receipt of the consignment of stamps.

(iii) The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under rule 9 (i) (b) & 9 (i) (c), as the case may be. The acknowledgement of the officer in-charge of the local depot shall read as follows:—

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

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<sup>117</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

(iv) Invoices relating to supplies to branch depots shall be returned to the Deputy Controller of stamps, Karachi, or the Assistant Controller of stamps, Dacca, as the case may be, and to officer appointed under rules 9 (i) (b) or rule 9 (i) (c) through the officer in-charge of the local depot concerned who shall countersign them.

(v) Invoices relating to the supplies of non-postal stamps to the Assistant Controller of Stamps, Dacca by the Controller of Stamps, Karachi, shall be returned by the former to the latter.

(vi) Two copies of each invoice relating to direct supply of non-postal stamps from the manufacturers to the Assistant Controller of Stamps, Dacca, shall be sent by the latter with his acknowledgement to the Controller of Stamps, Karachi.

(vii) A consolidated bill in quadruplicate shall be sent by the Controller of Stamps, Karachi and the Assistant Controller of Stamps, Dacca, to the officer appointed under rule 9 (i) (b) & (c) by the 10<sup>th</sup> of each month showing therein the total manufacturing cost of all non-postal stamps dispatch during the previous month together with spare copies of all relative invoices and summarized statement showing the amount of each invoice. A similar bill shall also be sent in regard to the manufacturing cost of non-postal stamps that have been in stock at the Stamp Store for more than a year and have not been lifted by the Provincial Government or the <sup>118</sup>Federal Department concerned.

(viii) On receipt of the relative acknowledged copies of invoices from local depots, the officer appointed under rule 9 (i) (b) and 9 (i) (c), shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accounts Officers concerned who, in turn, shall make the requisite adjustment against the balances of the Provincial Government concerned by credit to the <sup>119</sup>Federal Government, the credit being passed on to the Deputy Controller, Posts & Telegraph & Telephone Lahore or Deputy Controller, Posts and Telegraph & Telephone, Dacca, as the case may be, through the exchange account.

(ix) It shall be incumbent on the part of the officer appointed under rule 9 (i) (b) and 9 (i) (c) accepting the debit to see that copies of invoices are submitted to him by the officers in-charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

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<sup>118</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>119</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

NOTE.— The procedure enunciated in rule 23 above will not apply to local depots in <sup>120</sup>Federal areas obtaining supplies of non-postal stamps from the Stamps Store, instead the procedure laid down in rule 24 shall apply to such depot.

24. In respect of supplies of postage stamps and other stamps which are the property of the <sup>121</sup>Federal Government, the Deputy Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be, shall send an invoice in triplicate furnishing the details referred to in rule 23 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot, and the duplicate and triplicate returned to the Deputy Controller of Stamps, Karachi or the Assistant Controller of Stamps, Dacca, as the case may be, with the acknowledgement of the officer in-charge of the local depot in the form stipulated in rule 22. Officer in-charge of branch depots getting their supplies direct from the Stamps Store at Karachi or Dacca shall return the duplicate and triplicate copy of the Deputy Controller of Stamps, Karachi, or the Asstt. Controller of Stamps, Dacca, as the case may be, through the officer in-charge of the local depot concerned who shall countersign them. The acknowledged duplicate copies of invoices shall be collected by the office of the Deputy Controller of Stamps, Karachi or the Assistant Controller of Stamps, Dacca, as the case may be and the triplicate copies sent to the Deputy Comptroller, Posts, Telegraph & Telephone, Lahore, or the Deputy Comptroller, Posts, Telegraph & Telephone Dacca, as the case may be.

25. If any of the stamps received are found unfit for issue due to faulty manufacture; they should be returned at once to the Deputy Controller of Stamps, Karachi or the Assistant Controller of Stamps, Dacca, as the case may be. The Corporation will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty manufacture. Stamps that are through any causes rendered unfit for issue at any time after receipt shall be disposed of in accordance with rule 48 and 54 (b) and the rule framed by a Provincial Government under rule 49.

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

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<sup>120</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>121</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

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

### C. — Sales

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

NOTE. — The officer in-charge of such local depots, in the province of Sind, as have no Hazur treasuries, may issue postage stamps from the double lock store for sale to the public or post office.

28. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain register of receipts into and issues from as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average months' consumption and the quantity required. When this indent is presented to the officer in-charge, he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register; initial both registers and return the double lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be fortnightly verification of the balance stamps in the hands of the *ex-officio* vendor unless the Provincial Government or Local Administration desires that such verification should be more frequent in the local depot of the province or area concerned, e.g., on every day on which stamps are issued to the stamp vendor from the double locks.

NOTE.— The Provincial Government and Local Administration may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reasons.

29. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to the licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Provincial Government or Local Administration may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realized on account of each of the various descriptions of stamps namely, Non Judicial, Court Fee, Postage, Passport & Visa, D.P. Adhesive, Match Excise Banderols, <sup>122</sup>Federal Excise Revenue Stamps, Tobacco Excise Duty labels, Insurance Fee Stamps, Defense (or National) Savings Stamps, etc., being paid in separately. The account of daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in-charge of the depot.

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

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

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

The *ex-officio* vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language at the Provincial Government or Local Administration may direct, the receipts from the double lock and daily sales, both quantities and values being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The registrar should be

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<sup>122</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

inspected and the correctness of entries made therein checked every day by the officer in-charge of the depot who should initial the register in token of any having exercised this check.

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

NOTE 1.—In places where is a branch of the National Bank of Pakistan doing Government business the chalans and post office requisition shall be presented in duplicate the extra copy being required by the bank for making up its daily account.

NOTE 2.—Treasuries banking with a branch of the National Bank of Pakistan maintain a register of chalans prescribed in Article 322 of the Civil Account Code Volume II. The same register may be used for noting the chalans and requisition for stamps.

30. A district officer may direct that the sales to the Public of Judicial and Non-Judicial stamps by *ex-officio* vendor shall be limited to stamps of value higher than a named amount, the sales to the public of stamps of lower value being left to licensed vendors.

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

32. The officers in-charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the *ex-officio* vendor at the local depot obtains his supplies except that the indent and the stamps must be sent by post or messenger to and from the local depot and that the examination of the balance in hand and the comparison of the amount shown with those shown in the indent shall be doing by the officer in-charge of the branch depot. In case where there is likely to be distinct saving of cost of greater security of the stamps in transit, the Provincial Government or Local Administration may empower the Board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller of Stamps, the despatch of stamps direct from the Stamp Store, Karachi or the Stamp Store, Dacca to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps as supplies to the local depot to which the branch depot is subordinate.

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

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

33. (i) Where the officer in-charge of the branch depot has been appointed *ex-officio* vendor, sales to the public or to the licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in rule 28 of these rules need not be maintained.

(ii) In all other cases, Provincial Government and Local Administration shall fix the period, supply for which shall be kept under single lock by the *ex-officio* vendor and the remainder of the stamps in the branch depot shall be kept under double lock of the officer in-charge of the branch depot and of the *ex-officio* vendor, and given out to single lock as required.

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

35. On the last open day of December and June each year, the officer in-charge of each local depot shall account, or have counted in his presence the stamps in his depot, both those under double lock and those under single lock and shall require the officers in-charge of the branch depots, subordinate to him similarly to count the stamps in the branch depot. He shall attach to the plus and minus memoranda for December and June rendered to the audit officer concerned, a certificate in the following form: —

Non-Judicial  
Court Fee  
Postage  
<sup>123</sup>Federal Excise Revenue Stamps  
Tobacco Excise Duty Labels  
Insurance Fee Stamps  
Defense (or National) Savings Stamps,  
Match Excise Banderols  
Passport & Visa Stamps  
D.P. Adhesive Stamps.

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in Store in this local depot on the December/June 20 and found by actual/calculation of numbers and values, not less than 10 per cent of the entries having been checked by me personally, that the value of each description is as states in the margin. Also that I have received similar certificates from the officer in-charge of the subordinate branch depots on the last day of the month of December/June 20 of which the accounts are incorporated

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<sup>123</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

in the Head Treasury accounts that they have made a similar calculation of numbers of values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the margin.

The total value of stamps in this depot and the branch depots as found by the above certificate examination, are therefore,

		Rs.
Non-Judicial	..	..
Court Fee	..	..
Postage	..	..
<sup>124</sup> Federal Excise Revenue	..	..
Stamps		
Tobacco Excise Duty Labels	..	..
Insurance Fee Stamps	..	..
Defense (or National) Savings	..	..
Stamps		
Match Excise Banderols	..	..
Passport & Visa Stamps	..	..
D.P. Adhesive Stamps	..	..

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

36. Officer in-charge of local depots shall forward to the local Accountant General such returns of the receipts and sales of stamps and the Comptroller and Auditor General may direct, in the form of plus and minus memoranda or otherwise. A copy of the return shall in the case of postage stamps and other stamps required to be sold through post offices, be sent simultaneously to the heads of Postal Circles.

37. The Controller of Stamps shall send to the Accountant General concerned such account of the transactions of the <sup>125</sup>Federal and local depots as the Comptroller and Auditor General may prescribe.

<sup>124</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>125</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.



38. The Comptroller and Auditor General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

39. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of judicial and non-judicial stamps vary in different provinces and in <sup>126</sup>Federal areas and are prescribed by the Provincial Government and Local Administration.

*D. — Postage Stamps*

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

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

NOTE 2.— For rules regulating sales to Government officials see rule 317 of the Treasury Rules.

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

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

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<sup>126</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

NOTE 1.— As a partial exception to this rule, payment for postage stamps may be made by cheques by officer in charge of posts offices who have been authorised to issue cheques on the State Bank of Pakistan or the National Bank of Pakistan.

NOTE 2.— Except on the special authority of the Government of Pakistan or the Director General, Pakistan Post Office, no free supplies of ordinary postage stamps und stationery shall be made by the Controller of Stamps, Karachi.

42. Deleted.

43. The officer in charge of each post office, is required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of the week. A supply of Revenue Stamps and other <sup>127</sup>Federal Government stamps required to be sold through post offices sufficient for the probable demands of one week is also required to be kept for sale in post offices.

44. The officers in charge of post offices shall maintain accounts of sales, etc., of Revenue and other stamps which are the property of the <sup>128</sup>Federal Government required to be sold through post offices in the same manner as in respect of postage stamps and shall show the balances of these stamps separately in their monthly cash balance reports to the Posts and Telegraphs Audit Offices. The differences between the balances in hand at the end of any month and at the end of the previous month shall be debited or credited, as the case may be, to the Civil Accountants General concerned through the exchange accounts.

45. Superintendents and inspectors of post offices within their respective jurisdictions and any other officer of the post office authorised in that behalf by the Head of Postal Circles, are empowered to examine the stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under rule 43.

#### E.—DELETED

46. Deleted.

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<sup>127</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>128</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

*F.—Match Excise Banderols*

47. Match Excise Banderols shall be sold by local and branch depots at which they are stocked to owners of match factories in cash or on credit in accordance with the <sup>129</sup>Federal Excise Rules, 1944.

G.—<sup>130</sup>*Federal Excise Revenue Stamps, Tobacco Excise Duty labels, Insurance Fee stamps, Defence (or National) Savings Stamps, D.P. Adhesive stamps etc.*

47-A. Stamps which are the property of the <sup>131</sup>Federal Government and which are required to be sold to the public through post offices, *e.g.*, <sup>132</sup>Federal Excise Revenue Stamps, Tobacco Excise Duty Labels, Defence (or National) Saving Stamps, Passport & Visa Stamps, D. P. Adhesive Stamps shall be obtained by post offices from local and branch depots and sold to the public in the same manner as ordinary postage stamps. Insurance Fee Stamps shall be sold to the public at local and branch depots at which they are stocked.

### PART III

#### A.—DISPOSAL OF UNSERVICEABLE AND OBSOLETE STAMPS

48. Unserviceable (*i. e.* defectively manufactured, damaged or spoiled) obsolete and unwanted surplus stocks of postage stamps and postal stationery, Revenue stamps, <sup>133</sup>Federal Excise Revenue stamps, Passport & Visa Stamps, D. P. Adhesive stamps, Defence (or National) Saving Stamps and other stamps which may be introduced from time to time held by post offices shall be exchanged for serviceable ones of the same kind *i.e.* belonging to the same Department from the local or branch depots, as the case may be. The local or branch depots shall refer to the Controller of Stamps doubtful cases of defective manufacture before exchange is affected.

48-A. Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Karachi, in respect of West Pakistan and to the Assistant Controller of Stamps, Dacca, in respect of East Pakistan for destruction. The necessary entries on account of stamps sent shall be made in the plus and minus memoranda. Damaged Adhesive Stamps in loose labels shall be pasted on a sheet or sheets of paper to facilitate verification before transmission to the Controller of Stamps, Karachi, or the Asstt. Controller of Stamps, Dacca. The Controller or the Asstt.

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<sup>129</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>130</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>131</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>132</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>133</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

Controller of Stamps, Dacca, as the case may be, shall after examining and verifying the stamps and satisfying himself that they are genuine, destroy them and grant a destruction certificate. But in the case of stamps destroyed by the Assistant Controller of Stamps, Dacca, the destruction certificate will, in the first instance, be sent to the Controller of Stamps, Karachi for his countersignature. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant General concerned with copies of Civil destruction certificates granted by him during the previous month to enable him to verify the entries in the plus and minus memoranda. Postage stamps that are damaged beyond identification and cannot, therefore, be checked by actual counting shall be disposed of according to the procedure laid down in rule 54 (b).

NOTE.— A Stamp which does not clearly indicate its value or a remnant of a stamp from which it cannot indubitably be verified that it is all that remains of complete stamps shall be treated as stamps 'that cannot be counted or identified' for the purpose of these rules.

49. The Provincial Government, in consultation with the Comptroller & Auditor General, shall prescribe rules for the disposal of non-postal stamps which are the property of the Provincial Government and which are obsolete, unserviceable or spoilt or have been cancelled on payment of a refund. In <sup>134</sup>Federal area, non-postal stamps that are spoilt or unserviceable or that are obsolete and cannot be rendered serviceable by overprinting etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed in the Provinces in respect of Non Postal Stamps which are the property of the <sup>135</sup>Federal Government. The procedure laid down in rule 48 shall be observed in the case of these stamps also.

*B.—Losses of stamps during transit or from stocks in the Stamp Stores, Local or Branch Depots, or Post Offices.*

50. The terms of supply from the Stamp Stores, are f.o.r. Karachi, in respect of supplies in West Pakistan and f. o. r. Dacca in respect of supplies in East Pakistan and once the stamps are despatched from the Stamp Store, they become the property of the Department or Government which would be entitled to their proceeds on sale. When shortages occur in the consignments of stamps despatched from the Stamp Store, whether occasioned by theft, accident or other causes, the resultant loss shall fall on the Department or Govt. owning the stamps unless serious negligence is established against the despatching or receiving agency.

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<sup>134</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>135</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

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

NOTE 2.— Losses in transit of Match Excise Banderols and non postal stamp which are the property of the <sup>136</sup>Federal Government despatched from the Stamp Store at Karachi or Dacca, as the case may be, to a local or branch depot or from one local or branch depot to another shall after due investigation be written off by the Controller of Stamps up to a limit of Rs.100 calculated in terms of manufacturing cost in any individual case. If the value of such losses exceeds Rs.100 in terms of manufacturing cost, the matter shall be reported by the Controller of Stamps after the investigation to the D.G., Pakistan Post Office

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

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

- (1) What was the number stencilled on the case in which the shortage was found?
- (2) (a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto?
  - (b) If so, was there any deficiency in weight?
- (3) (a) Did the case show signs of tampering?
  - (b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering?

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<sup>136</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

- (4) If the case was tin-lined, was the tin-lining intact?
- (5) Was the case placed in the strong room immediately on arrival?
- (6) Was the Officer present all the time the case was being opened and the contents were being examined and counted?
- (7) On what date was the case:—
  - (a) received? and
  - (b) opened?

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

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

53. The Controller of Stamps shall submit half yearly to the Director General, Pakistan Post Office and to the Deputy Comptroller, Post, Telegraph and Telephone, Lahore a statement showing the face value of postage stamps lost in transit. This statement should be supported by the explanatory certificate of the officer in charge of local or branch depot. In the case of losses of non-postal stamps, the value will be recovered by the Controller of Stamps from Department or Government concerned.

54. (a) Losses of stamps while in stock in the Stamp Store shall be reported by the Controller of Stamps, Karachi to the Director General, Pakistan Post Office and copy of the report shall be sent to the Deputy Comptroller, Posts, Telegraph and Telephone, concerned. The losses of postage stamps or postal stationery and non postal stamps, will however, be written off by the Director General, Pakistan Post Office. The losses of non-postal stamps written off by the Director General, Pakistan Post Office shall form part of the expenditure incurred during that year on the office of the Controller of

Stamps and shall be recoverable from the Departments or Governments bearing the expenditure in proportion to be set forth each year.

- (b) Except as provided for by Note 2 below all losses whether by theft, fraud, accident or any other case of postage stamps while in stock in a local or branch depot shall be reported by the officer in charge of the depot to his administrative head, and a copy of the report shall be sent to the Dy. Controller of Stamps, Karachi, or the Asstt. Controller of Stamps, Dacca, as the case may be, the Civil Accountant General, and the Head of the Postal Circle concerned.

The report shall explain in detail—

- (1) the quantity, the face value and the manufacturing value of the stamps lost;
- (2) the cause and the responsibility for the loss;
- (3) whether in the opinion of the officer in charge of the depot, the loss was contributed to by the negligence of any individual or individuals;
- (4) the amount proposed to be recovered, if any, from person or persons at fault; and
- (5) steps taken or proposed to be taken to prevent the recurrence of such loss.

The administrative head shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to Note 3 below, and shall forward copies of his orders to the Dy. Controller of Stamps, Karachi or the Asstt. Controller of Stamps, Dacca, as the case may be, the Civil Accountant General and the Head of the Postal Circle concerned. The officer in charge of the depot shall, on receipt of the orders, forward the damage stamps if they can be counted and identified to the Dy. Controller of Stamps, Karachi or the Asstt. Controller of Stamps, Dacca for destruction as required by rule 48—A.

NOTE 1.—If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the officer in charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Controller of Stamps, Karachi or the Assistant Controller of Stamps, Dacca as the case may be, with a copy of the orders. In such cases the Controller shall not grant certificates as to the quantity and value of stamps destroyed. If, however, the consignments of the damaged and uncountable postage stamps are bulky, they need not be

forwarded to the administrative head but a detailed report should be sent to that authority.

NOTE 2.— In the case of damaged postage stamps which can be identified as complete stamps and can be indubitably checked by actual counting if the manufacturing value does not exceed Rs.10 no report shall be made to the administrative head if in the opinion of the officer-in-charge of the depot the damage could not have been avoided with proper care, the stamps in such cases shall be sent to the Controller of Stamps Karachi, or to the Assistant Controller of Stamps, Dacca, as the case may be, for destruction with a letter furnishing information on the following points:

- (i) the quantity, the face value and the manufacturing value of the damaged stamps;
- (ii) the date on which the treasury stock was last examined;
- (iii) the date on which the damage was first noticed; and
- (iv) steps taken or proposed to be taken to prevent such damage in future.

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

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

- (c) Losses of stamps etc. (excepting those which are the property of the Provincial Government) shall be written off by the Commissioners of Divisions up to the limit of Rs.500 only calculated in terms of the face value in any individual case. Losses exceeding this limit shall be written off under the orders of the Director General, Pakistan Post Office. Losses of stamps etc., which are the property of the Provincial Government, shall be written off in accordance with the rules prescribed by the Provincial Government concerned in this regard.



- (d) The procedure laid down in rule 54(b) and Notes 1 to 3 there-under in respect of postage stamp shall also be observed in the case of loss or damage to non-postal stamps in local or branch depots in <sup>137</sup>Federal areas with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong. The same procedure shall also apply to cases of loss or damage to Match Excise Banderols, Tobacco Excise Duty Labels, and all stamps which are the property of the <sup>138</sup>Federal Government in local or branch depots in Provincial areas.

55. On receipt of a report referred to in rules 52 and 54(b), the Civil Accountant General shall send a copy of it to the Deputy Comptroller, Posts, Telegraphs and Telephones, Lahore, and Deputy Comptroller, Posts, Telegraphs and Telephones, Dacca, as the case may be, in whose office all such reports will be consolidated for all the provinces for inclusion, if necessary, in the Appropriation Accounts and for the information of the Director General, Pakistan Post Office.

56. The officers in charge of post offices shall report all losses of Revenue, Passport and Visa stamps, D.P. Adhesive stamps and <sup>139</sup>Federal Excise Revenue stamps and other non-postal stamps in stock at Post Offices, immediately on their occurrence to (i) the Head of the Postal Circle concerned and (ii) the officer in charge of the local or branch depot concerned, and shall at the same time show in their accounts the face value of the said stamps as "Advances Recoverable" Postmasters who do not get their supply of stamps direct from a local or branch depot should submit the above reports through the head or sub-postmaster concerned. The head of the Circle shall investigate the matter and submit a report of his investigation and findings in detail, on the lines of the reports prescribed in rule 54(b), to the Provincial Government or Local Administration. A copy of the report shall be simultaneously forwarded to the Posts and Telegraphs Audit Officer, the Provincial Accountant General (Civil) and the Deputy Controller of Stamps, Karachi, or the Assistant Controller of stamps, Dacca as the case may be. On receipt of the sanction of the Provincial Government or Local Administration to the writing off of the loss, the Posts and Telegraphs Audit Officer shall after clearing the head 'Advances Recoverable' pass on the debit for the full face value of the stamps (as charged by the officer in charge of the Post office in his accounts) to the Civil Accountant General concerned through the exchange accounts. In cases where recoveries are made from the postal officials at fault, the amounts recovered shall be credited to the Provincial Government or Local Administration through the exchange account.

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<sup>137</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>138</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>139</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

## PART IV

### Verification of stocks in the <sup>140</sup>Federal Stamps Store

57. (i) The Comptroller, Posts, Telegraphs and Telephones should [in the capacity of an agent of the Government of Pakistan, Ministry of Communication (Post office Department)], depute gazetted officers to conduct the stock verification of stamps in Stamp Stores at Karachi and Dacca.

(ii) In the absence of special orders to the contrary, the balances to be verified should be the closing balances of the last working day of June each year. If the balances of any other day be verified under the orders of the Government of Pakistan, the report should be worked upto the last day of the month by the account for the intervening days.

(iii) The receipts by and the issues from the Stamp Store should be suspended from the day on which the physical verification commences until it is completed.

(iv) On the morning of the day on which the stock is to be counted, the verifying officer should be furnished by the Deputy Controller of Stamps, Karachi, or Assistant Controller of Stamps, Dacca, as the case may be, with detailed lists of the various kinds of stamps which are in the Stamp Store, showing therein in separate columns:—

- (1) serial number,
- (2) denomination and description of stamps,
- (3) quantity of unopened stock,
- (4) quantity of opened stock, and
- (5) total quantity of opened and unopened stock :

Also lists showing symbolical letters and figures stencilled on the unopened cases to indicate the description and denomination of the contents and the quantities contained therein.

(v) The cases in the unopened stock should be examined to see that they are marked with the symbols for the description of stamps under examination and their number counted. Three per cent of these cases taken at random should be opened and a packet from each case examined to see that the cases contain stamps of the kind indicated on the outside of the case.

(vi) In the opened stock, all broken packets should be counted in detail; but in the case of stamps in original bundles or packets, it will be sufficient to count the bundles and to see that they have not been opened and bear the original labels denoting the

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<sup>140</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

description and quantity of the contents. Ten per cent of these bundles taken at random should be counted in detail and verified with the value noted on the labels. A copy of the report may be endorsed to the Director General, Pakistan Post Office for his information.

(vii) The verifying officer shall then compare the stock ledger balances with the balances shown in the stock lists and record his initials in the stock ledger. He shall also check the balances as shown in the priced Stock ledger and prepare the stock verification report as shown below:—

Serial No.	Description & denomination	Quantity	Manufacturing value	Remarks
.....				
.....				

Certified that the balance of stamps in the Stamp Store, Karachi/Dacca on the..... 20 has been verified by me in the manner laid down in Part IV of the “Rules for the Supply and Distribution of Stamps” and I have satisfied myself of the correctness of the result set forth above.

Designation .....

Date .....

**FORM T. R. 1**

(See RULE 44)

**Certificate of Transfer of Charge**

**(OBVERSE)**

Certified that we have in the fore/afternoon of this day respectively made over and received charge of the office of.....

Signature of Relieved Officer.....

Station.....

Designation.....

Date.....

Signature of Relieving Officer.....

Designation .....

Memo of the balances for which responsibility is accepted by the Officer receiving charge.

\*Treasury balances—

Cash—

Opium—

Stamps and Match Excise Banderols—

Permanent advance—

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\*For details see overleaf.

*Relieved Officer.*

*Relieving Officer.*

Forwarded to.....

**FORM T. R. 1—contd.****(REVERSE)****Details of Treasury Balances**

Description	Under double locks	With Treasurer	*In Sub- treasuries	Total
<b>Government securities held in safe custody</b>				
Balance at credit of Depositor. Rs.				
Notes	{	At Rs.10,000	..	..
		1,000	..	..
		500	..	..
		100	..	..
		50	..	..
		10	..	..
		5	..	..
		2	..	..
Pure Nickel	{	Whole rupee	..	..
		50 Paisa	..	..
		25 Paisa	..	..
		Uncurrent coins	..	..
Cupro-Nickel	{	50 Paisa	..	..
		25 Paisa	..	..
		10 Paisa	..	..
Nickal-Brass	{	Five Paisa	..	..
		One Paisa	..	..
Bronze and Aluminium	{	2 Paisa	..	..
		1 Paisa	..	..
Stamps and Match Excise Banderols	{		..	..
			..	..
Opium, (maunds)	..	..	..	..
State Ban draft Forms, etc. (Number)	..	..	..	..
Cheque Forms (Do.)	..	..	..	..

- The Total of the cash balance reported in the latest daily sheets received from sub treasuries without any details of notes and coins, etc; need only be shown in this Column.

Station

Date \_\_\_\_\_ 20 \_\_\_\_.

Relieved Officer

Relieving Officer.

**FORM T. R. 2**

(See RULE 56)

**Model Form of Security Bond to be taken from Treasurers**

NOTE.— Heads of Local Administrations have power to fix the precise terms of the bond without reference to the Government.

KNOW ALL MEN BY these presents that (principal).....  
 .....of..... (1st surety).....  
 (2nd surety) ..... of ..... are held, and firmly bound unto the President of Pakistan in the sum of Rs. .... to be paid to the said President, his successors or assigns or his or their attorney or attorneys for which payment will and truly to be made we 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 .....20... and each of us the said. .... both hereby for himself, his heirs, executors, administrators and representatives covenant with the said President, 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 ..... other than the said High Court in its ordinary original jurisdiction the same shall and may at the instance of the said President 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 ..... 20....., 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 place appointed for the custody thereof respectively of all money, specie, bullion, coin, jewels, currency notes, 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 despatched 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, currency notes, Bank notes, stamps and Government securities of whatsoever description, gold, silver, copper, nickel, bronze, 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 there-for 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 officer 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 the 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 .....as of the said.....but as between himself and as said the President of Pakistan he, the said.....is alone responsible and answerable there-for 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 despatched from the said treasury and delivered over to and a full and complete discharge there-for obtained from such persons and at such places as the Collector of ..... or other the person exercising his functions for the time being under the sanction of the Government.....may direct; AND WHEREAS the said..... in consideration of his said appointment has delivered to and deposited with and endorsed over to.....as such Collector 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 President his successors and assigns against loss and damage which he or they might or may in 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 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, potdars, 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 the Government or otherwise; AND WHEREAS the said.....hereby acknowledges that he is bound by all the conditions, rules and regulations of the Government 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 dealing 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, regulations and orders as aforesaid and all or any alterations made from time to time therein AND WHEREAS 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..... conditional 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 President and his servants against loss from of by reason of the acts or defaults of the said..... and of all and every the person 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 he the said..... and every person acting for him in his 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 conditions, rules and regulations of the Government and the said departmental rules and orders, and further if the said.....and.....do and shall indemnify and save harmless the said President, his successors and assigns and all and every person or persons who from time to time has or have held or shall hold or exercise the same office of Collector and all other servants of the said President 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 times or time hereafter happen to or be sustained by the said President, his successors, or assigns or the said Collector for the time being or any such servant, as aforesaid by from or through the means of 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, potdars, 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 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 neither of them and said.....and.....shall be at liberty to terminate their surety-ship except upon giving to the Collector for the time being of the Government.....six calendar mouths' notice in writing of his or their intention so to do and the liability under the bound, by 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..... and .....with the said President that the



Government Promissory Notes for Rs.....so deposited as aforesaid on such other Government security or securities to the same amount as the Collector for the time being of the.....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 Collector for the time being of the.....as and for part and additional security (over and above the above-written bond) to the said President, his successors and assigns for the indemnity and other purposes aforesaid with full power to the said President, his successors, or assigns, or his officers and servants duly authorized 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 of the said President 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 Collector for the time being or the President if they shall think fit to the said.....PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the said.....and.....and.....and the President that it shall be lawful for the said.....with the consent of the said Collector or of other the person exercising his functions for the time being under the sanction of the President 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 there-for under the present provision from time to time other notes of the same; other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said.....and.....is such securities as aforesaid.

PROVIDED FURTHER and it is expressly agreed and declared between and by the said.....and..... and the President that notwithstanding the provisions of Section 133 of the Indian Contract Act or any other rule of law or equity in that behalf any variance of the contract or terms of service of the Principal shall not operate as a discharge of the sureties; AND PROVIDED LASTLY and it is expressly agreed and declared between and by the said and.....and.....and the President that though as between the principal and sureties the latter are only sureties for the principal as between the President and the sureties, the said sureties shall be jointly and severally liable for any moneys payable hereunder equally with the principal and the sureties waive all rights which otherwise they might as sureties be entitled to claim and enforce.

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 President 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 Note for Rs.....or any notes that may be substituted there-for as aforesaid shall be

retained and remain with the said Collector 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 President his successors and assigns and in respect of which the said..... (principal) and his heirs, executor, administrators and representatives after his death is and are or shall or may be liable to indemnify the President, his successors and assigns 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 President, 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 condition 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 said..... (1st surety) and of the said..... (2nd surety) shall at all times continue and the said President shall be fully indemnified against all such loss or damage as aforesaid at any time.

**FORM T. R. 3.**

[See RULE 65 (B)]

**Treasurer's Daily Balance Sheet**

Date \_\_\_\_\_ 20

Balance brought forward from		20	..	..								Rs.	Pa.
Received this day as per Treasurer's Cash Book			..	..									
Total			..	..									
Expended this day as per Treasurer's Cash Book			..	..									
Balance			..	..									
Particulars of Balance													
Specification		UNDER JOINT KEYS OF TREASURY OFFICER AND TREASURER								Closing balance in the hands of the Treasurer		Total	
		Opening balance		Taken out		Placed under joint locks		Closing balance					
		Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.
Currency and Bank Notes	At 500 100 50 10 5 2 1												
Total Rs.													
Other Notes (with details)													
Total Rs.													
Rupee P.N.													
P.N. & C.N.	50 paise 25 paise												
C.N.	10 paise												
N.B.	5 paise												
Bronze & Alum.	2 paise												
Bronze, N.B. & Alum.	1 paise												
Total Rs.													
UNCURRENT													
P-nickel Cupro-nickel, Nickel Brass Bronze and Aluminium	The detail of kind, tale and value, must be given on the reverse— (1) Every day for the amount received that day : (2) On the last working day of each month.												
Total Rs.													
GRAND TOTAL Rs.													
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 uncurrent coin is to be left in charge of Treasurer.

2. No more small pure nickel, cupro-nickel, nickel brass, bronze and aluminium 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.



**FORM T. R. 4-A**

[See RULE 418 (ii)]

**Cash Book**

RECEIPTS								DISBURSEMENTS											
Date.	Item or Serial No.	From whom received.	PARTICULARS.		Amount.		Total.	Initials of responsible authority.	Date.	Voucher or Serial No.	To whom paid.	PARTICULARS.		Budget head to which debitable.	Amount.		Total.	Initials of responsible authority.	
					Rs.	Pa.	Rs.	Pa.							Rs.	Pa.	Rs.	Pa.	
			Opening Balance																
			Carried over Rs.									Carried over Rs.							

**<sup>141</sup>FORM T. R. 5**

(See RULE 83)

Receipt Form.

---

No.	20 .		<i>ORIGINAL</i>
Received from			
with letter No.		dated	20,
the sum of rupees			
in cash/by cheque on account of			
in payment of			
Rs. _____.			(Signature) (Office stamp showing Name and Designation).

*Note.*— The original will be written in ink or in indelible copying pencil and the duplicate will be prepared by inserting a double-sided carbon paper in between the original and the duplicate. The original will be given to the payer and the duplicate shall be retained for checking by the audit.

---

No.	20.		<i>DUPLICATE</i>
Received from			
with letter No.		dated	20,
the sum of rupees			
in cash/by cheque on account of			
in payment of			
Rs. _____.			(Initial) (Office stamp showing Name and Designation).

*Note.* — The original will be written in ink or in indelible copying pencil and the duplicate will be prepared by inserting a double-sided carbon paper in between the original and the duplicate. The original will be given to the payer and the duplicate shall be retained for checking by the audit.

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<sup>141</sup> Form 5 substituted by SRO. 889(I)/75 [F.3(1)-IF-III/73-1348], dated the 12th Aug. 1975, the Gaz. Of Pak., Extra, Pages 1513-1514, dated 16<sup>th</sup> August, 1975.

**FORM T.R. 6**

(See RULE 92)

Obverse

CHALLAN NO.

Treasury/Sub-treasuryChalan of cash paid into the National Bank of Pakistan  
State Bank of Pakistan

at \_\_\_\_\_

To be filled in by the remitter.				To be filled in by the departmental officer or the treasury.	
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount		Order to the Bank ♦
				Head of Account	
Name			Rs.	Pa.	Date _____ Correct:- Receive and grant Receipt.
Signature		Total*			Signature and full designation of the officer ordering the money to be paid in.
*(In words) Rupees				♦To be used only in the case of remittances to the Bank through departmental office or the Treasury Officer.	

Received payment (in words) Rupees

Date

Treasurer.

Accountant.

Treasury Officer.  
Agent or Manager.

Note 1.-- In the case of payments at the treasury, receipts for sums less than Rs.500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer. Receipts for cash and cheques paid for service postage stamps should be given in Form T.R.5.

Note 2.-- Particulars of money tendered should be given on the reverse.

Note 3.-- In cases where direct credits at the Bank are permissible, the column "Head of Account" will be filled in by the Treasury Officer or the Accountant General as the case may be, on receipt of the Bank's Daily Sheet.

(Reverse)

Particulars		Amount	
		Rs.	Pa.
Coins	..	..	
Notes (with details)	..	..	
Cheques (with details)	..	..	
	Total		



**FORM T. R. 7**

[See RULE 115 (1) (i)]

**Potdar's 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 1.-- The slip should be written in English.

Note 2.-- The signature at foot should be that of the Treasurer, or other officer to whom the coin testers and examiners are subordinate.

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**FORM T. R. 8.**

[See RULE 115 (ii)]

**Potdar's Slip to be placed in Each Bundle of Note**

Packet No.....of Rs.....notes.

Containing..... pieces.

Counted by.....

Examined by.....

*Date*.....

(Full Name)



**FORM T. R. 10**  
(See RULE 124)

**Cash Balance Report of the----- Treasury on the----- of -----20 .**  
N.B.—To be despatched without fail by post on the first working day of each month to the Currency Officer.

NAMES OF TREASURIES	CURRENT																UNCURRENT AND WITHDRAWN										Grand Total
	Notes.	Whole Rupees.	Pure nickel and Cupro-nickel				Cupro-nickel		Nickel Brass		Bronze and Aluminium		NB. Br. Aluminium		Total Current	Pure Nickel	Cupro Nickel	Nickel Brass	Bronze	Aluminium	Total Uncurrent						
			50 Pa.	25 Pa.	10 Pa.		5 Pa.		2 Pa.		1 Pa.		Rs.	Pa.							Rs.	Pa.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17											
District , Treasury At Sub-treasuries At On			Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	
TOTAL SUB-TREASURIES																											
REMITTANCES IN TRANSIT.																											
GRAND TOTAL																											
GRAND TOTAL (in words)																											

DETAILS OF NOTES.	TALE	VALUE	Transactions with the public in Pure-nickel, cupro-nickel, Nickel Brass, Bronze and Aluminium			
Denominations.	Rs.	Rs.	Rs.		Rs.	Pa.
Currency and Bank Notes— 500 100 50 10 5 2 1 Other Notes--			Pure-Nickel, Cupro nickel Net issued to the public, Or Net received from the public. Nickel-brass, Bronze & Aluminium Net issued to the public Or Net received from the public			
TOTAL						

I hereby certify that I have personally ascertained by counting 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 Treasurer amounted on the above date to Rs. \_\_\_\_\_, and that at no time did the Treasurer hold 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 at 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 chest amounted on the \_\_\_\_\_ Rs. \_\_\_\_\_

District Treasury balance { Amount under double lock Rs. \_\_\_\_\_

“ “ “ “ Treasurer’s single lock Rs. \_\_\_\_\_

The balance in the small coin depot at \_\_\_\_\_ Amounted on the \_\_\_\_\_

20 \_\_\_\_\_ to Rs. \_\_\_\_\_

Dated \_\_\_\_\_ 20 \_\_\_\_\_ Collector

\*In districts where the cash business of the treasury is conducted by the bank, the following should be substituted for the first portion of the certificate:-

"I hereby certify that the net amount debited /credited under the head "State Bank Deposits---<sup>142</sup>Federal" in the accounts of the month of----- agrees with the net disbursements/receipts shown in the daily statements of receipts and disbursements received from the Bank during the month, the totals of which were checked and agreed with the totals shown in the copies, received in this treasury, of the daily schedule rendered by the Bank to its Head Office."

### FORM T. R. 10 (concl'd)

#### Memo of Cash Remittances during the Month of

20

REMITTANCES RECEIVED.								REMITTANCES DESPATCHED.						
Date of despatch	Date of receipt	Treasury from Which received	Amount		*Kind	DATE OF DESPATCH OF		**Remarks	Date of despatch	Treasury to which despatched	Amount		*Kind	***Remarks
						First acknowledgement	Final acknowledgement							
1	2	3	4	5	6	7	8	9	10	11	12	13		
			Rs.	Pa.						Rs.	Pa.			
		Total							Total	..				

\*Whether a Currency or Treasury remittance and the kind of notes or coin remitted.

\*\*If a remittance consists of uncurrent coin the word "Uncurrent" should be written against it in this column.

\*\*\*Remittances in transit should be indicated in this column by the words "in transit".

<sup>142</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. of Pak., Extra., Pp.435-436, dated 01-8-1975.

**FORM T. R. 11**

[See RULE 168 (1)]

**Letter of Credit**

..... DEPARTMENT

LETTER OF CREDIT No.

*Dated the.....20.....*

THE COLLECTOR  
\_\_\_\_\_ OF  
DEPUTY COMMISSIONER

I have the honour to request that you will cash the Cheques drawn by the .....  
..... to the extent of Rupees .....

(This letter of credit has effect from the.....)

Signature and Designation of the Departmental  
Accounts or Audit Officer

<sup>143</sup>**[FORM T. R. 11 A]**  
(See RULE 170 A (1))

Office of the Accountant General,  
.....

Dated the .....

(Federal/Provincial)

No.

Letter of Assignment

To

The Treasury Officer/District Accounts Officer<sup>+</sup> .....

Sub:- RELEASE OF FUNDS IN ASSIGNMENT ACCOUNT OF .....

Sir,

I have the honour to request you to release a sum of Rs..... (Rupees.....) to  
..... on or after the ..... through the Assignment Account at  
..... branch of the National Bank of Pakistan.

2. <sup>+</sup>The amount when released may be debited in the account of the Federal/Provincial Government under the head  
..... by transfer credit to “P-Deposits and Advances-Advances not bearing interest—Advances  
Payable Assignment Accounts”.
3. Assignment Accounts at the National Bank of Pakistan branches will be, within the Federal/Provincial<sup>+</sup>  
Government Accounts and drawings thereon will be adjusted against the Federal/<sup>+</sup>Provincial Government balances.
4. Reimbursement for such payments will be made by the State Bank on receipt of claim from the Head Office of the  
National Bank of Pakistan.

<sup>+</sup>Strike out whichever is not applicable.

<sup>143</sup> Form T.R. 11 A inserted by S.R.O. 613 (I)/78 [F.3(13)IF-IX/77], dated 22nd May, 1978, Gazette of Pakistan, Extraordinary, Part-II, Page No. 999-1002, dated May 24, 1978.

5. The National Bank of Pakistan branch while making payment <sup>144</sup>[on the basis of assignment cheques or the authority letter duly embossed with the special seal of the authorised officer] will send the paid instruments with an advice showing particulars of payments to the Treasury Officer on the next working day along with other instruments. The paying branch of the National Bank of Pakistan will advise these payments to their Finance Division (Government Accounts Section) at their Head Office, Karachi, in the same manner as they advise to it the figures of other Government Receipts and Payments effected at this branch on a particular day. The Finance Division will advise these figures of payments to <sup>145</sup>Federal Accounts Section (Accounts Department), State Bank of Pakistan, <sup>146</sup>Federal Directorate, Karachi, through its daily Statement of Government Receipts and Payments where the amount of such payments will be debited to the Account of the Federal Government or the Provincial Government concerned *per contra* credit to the National Bank of Pakistan account. <sup>147</sup>[However, at places where State Bank of Pakistan offices exist, the branches of the National Bank of Pakistan, making payment of the assignment cheques, shall obtain reimbursement against such payments through their main branches at those places from the State Bank of Pakistan's respective office.]

6. The Assignment Account will be maintained only to keep a record of withdrawals out of them by their authorised officer and no receipts will be creditable to the said Account.

7. The amount remaining un-utilised at the close of the financial year would lapse. It is, therefore, requested that the amount remaining un-utilised on the 30th June each year may be transferred to the head of account indicated above by reversing the adjustment made under paragraph 2. The amount remaining un-utilised may, however, be determined in consultation with the authorised officer of the account, so that sufficient balance is left in the account to provide for cheques <sup>148</sup> [or the authority letters] already issued by them before the close of the year.

8. Please acknowledge receipt.

Your obedient servant,

(Signature)

(Designation)

Dated the .....

<sup>144</sup> In Form T.R. 11A. in paragraph 5, substituted, for the words "of the Assignment Cheques," by S.R.O. 932 (I)/80 [F.3(16)IF-III/78], dated 15th Sept., 1980, Gaz. of Pak., Extra., Part II, Page No. 1689, dated Sept. 18, 1980.

<sup>145</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>146</sup> Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>147</sup> In Form T. R. 11A, in paragraph 5, added by S.R.O. 184 (I)/80 [F.3(16)-IF-III/78], dated 10th Feb., 1980, Gazette of Pakistan, Extraordinary, Part II, Page No. 191-192, dated Feb. 16, 1980.

<sup>148</sup> In Form T.R. 11A, in paragraph 7, added by S. R. O. 932(I)/80 [F.3(16)IF-III/78], dated 15th Sept., 1980, the Gazette of Pakistan, Extraordinary, Part II, Page No. 1688-1689, dated Sept. 18, 1980.



No

Copy forwarded to ..... for information and necessary action.

The authorisation made in the above letter is subject to the condition that no moneys would be drawn from the assignment account unless they are required for immediate disbursement or have already been spent out of permanent advance or imprest.

(Signature)  
(Designation)

Copy forwarded to Manager, State Bank of Pakistan ..... for information and necessary action.

(Signature)  
(Designation)

<sup>149</sup>**FORM T.R. 11 B**  
(See RULE 170 B)

Office of the Accountant General  
Pakistan Revenues-----  
Dated the -----

No.

To

The Manager  
National Bank of Pakistan  
.....

Subject: **AUTHORISATION FOR PLACEMENT OF FUNDS IN ASSIGNMENT ACCOUNT NO.-----**  
**TITLED-----**

In pursuance of Govt. of Pakistan Ministry of -----sanction letter No-----dated-----duly endorsed by the Finance Division vide their No..... dated ....., you are hereby authorized to arrange payments upto a ceiling of Rs.....(Rupees.....only) from the assignment account titled “-----” allowed for the quarter/month..... of the current final year 200x – ox.

2. The amounts may be paid on receipt of assignment account cheques signed by the authorized signatories of the account after verification from the schedule of cheques received in the banks.

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<sup>149</sup>Form T.R.11B inserted by the S.R.O.1028(I)/2008[No.F.5(2)Exp.III/2008], dated 23<sup>rd</sup> Sept., 2008, the Gaz. of Pak., Extra., Part II, Page No.3849-3854, dated Sept. 30, 2008.

3. The above authorization of funds has been made against budgetary allocation in Grant No.....Cost Centre.....bearing Function-cum-Object classification.....for the year 200x-ox to which expenditure is debitible in accounts.

4. The paid cheques with a copy of the scroll may be provided to this office on next working day. The debit on account of paid cheques may be passed on through daily accounts to the Treasury /DAO as per existing practice.

5. Re-imburement for such payments will be made by the State Bank of Pakistan on receipt of claim from the Head Office of the National Bank of Pakistan.

6. The Assignment Account will be maintained only to keep a record of withdrawals out of them by their authorized officer and no receipts will be creditable to the said Account.

7. The amount remaining un-utilized at the close of the financial year would lapse. It is, therefore, requested that the amount remaining un-utilized on the 30<sup>th</sup> June each year may be intimated to this office immediately after the close of financial year. The amount remaining un-utilized may be determined after providing for cheques already issued before the close of the year as per schedule of cheques received by 30<sup>th</sup> June.

8. Please acknowledge receipt.

(Signature)  
(Designation)

No.

Dated the.....

Copy forwarded to -----for information and necessary action.

The authorization made in the above letter is subject to the condition that no moneys would be drawn from the assignment account unless they are required for immediate disbursement. No cash shall be drawn from an Assignment Account except for imprest and in such limit as will be sanctioned by the Finance Division.

(Signature)  
Designation

Copy forwarded to Manager, State Bank of Pakistan,----- for information and necessary action.

(Signature)  
(Designation)

<sup>150</sup>**FORM TR-11C**  
**SCHEDULE OF ASSIGNMENT ACCOUNT CHEQUES**

Serial No: \_\_\_\_\_  
 (Pre Numbered)

Dated:-----

Name of Deptt and DDO: -----

Assignment A/c Name and No: -----

Cost Center. -----

Project Code. -----

SUB-Detailed Function. -----

Grant No.-----

Serial No.	Cheque No	Date of Cheque	Payee Name	Amount (Rs.)	Detailed Object Code

**Certificate**

It is certified that money being drawn through above cheque/cheques is required for immediate disbursement and will not be kept in any bank account.

**DDO's Signatures and /stamp**

<sup>150</sup>Form T.R.11C inserted by the S.R.O.1028(I)/2008[No.F.5(2)Exp.III/2008], dated 23<sup>rd</sup> Sept., 2008, the Gaz. of Pak., Extr., Part II, Page No.3849-3854, dated Sept. 30, 2008.

**FORM T. R. 12**  
(See RULE 200)

<p style="text-align: center;">No. <b>Cash Order on Sub-treasury.</b></p> <p style="text-align: right;">Treasury.</p> <p>Dated the.....20 .</p> <p>To THE OFFICER IN CHARGE OF SUB-TREASURY</p> <p style="text-align: center;">At</p> <p>Pay to Rupees For cash received from</p> <div style="border: 1px solid black; width: 100px; height: 100px; margin: 10px auto; display: flex; align-items: center; justify-content: center;">             Under Rs.....         </div> <p style="text-align: right;">or order</p> <p>Rs. Treasury Officer.</p> <p>Endt. Accountant.</p> <p>N.B.—This cash order is current for 3-6 months only unless renewed.</p>	<p style="text-align: center;">No. <b>Cash Order on Sub-treasury.</b></p> <p style="text-align: right;">Treasury.</p> <p>Dated the.....20 .</p> <p>To THE OFFICER IN CHARGE OF SUB-TREASURY</p> <p style="text-align: center;">At</p> <p>Pay to Rupees For cash received from</p> <div style="border: 1px solid black; width: 100px; height: 100px; margin: 10px auto; display: flex; align-items: center; justify-content: center;">             Under Rs.....         </div> <p style="text-align: right;">or order</p> <p>Rs. Treasury Officer.</p> <p>Endt. Accountant.</p> <p>N.B.—This cash order is current for 3-6 months only unless renewed.</p>
--	--

**FORM T. R. 12-A**  
(See RULE 201)

**Treasury.**

**Advice of Cash Orders**

Counterfoil.		
No.	No.	No.
Cash Order	Cash Order	Cash Order Issued at
Issued at	Issued at	
To	To	Payable at
Payable at	Payable at	This is to certify that Rs. (in words) has been paid into the (Sub) Treasury of
For Rs.	For Rs. (in words)	by                      and credited as deposit No. of this date
In favour of	In favour of	The amount may be drawn by
No. of Credit	No. of Credit	at the (Sub) Treasury of    on presentation of this order within three months.
Date of Credit	Date of Credit	
Rs.	Rs.	Rs.
Treasury Officer.	(Sub) Treasury Officer.	Date                      (Sub) Treasury Officer.
		To (Sub) Treasury Officer at





**FORM T. R. 14***(See NOTE BELOW RULE 234)***Form of Bond of Indemnity for drawing Arrears of Pay and Allowances  
or Pensions of Deceased Government Servants or Pensioners.**

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

As witness our hands this ..... day of .....  
20.....

WHEREAS (d) ..... was at the time of his death in the  
employment of the Government or was receiving a pension of Rupees  
..... Rs ..... from the  
Government AND WHEREAS the said ..... died on  
the ..... day of..... 20... and there was then due to him  
..... the sum of Rupees .....  
Rs ..... (for pay and allowances in respect of his said office) or  
(in respect of his said pension) AND WHEREAS the above bounden (a) .....  
(hereinafter called "the Claimant") claims to be entitled to the said sum as heir of the  
said..... (d) ..... but has not obtained letter of administration of or a  
succession certificate to the property and effects of the said (d) .....

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

AND WHEREAS the Government desire to pay the said sum to the Claimant but under Government rules and orders it is necessary that the Claimant should first execute a bond with one surety/two sureties to indemnify the Government against all claims to the amount so due as aforesaid to the said(d) ..... before the said sum can be paid to the Claimant NOW THE CONDITION of this bond is such that if after payment has been made to the Claimant the Claimant or the surety / sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs ..... refund to the Government the sum of Rupees ..... and shall otherwise indemnify and save the Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim there to THEN the above written bond or obligation shall be void but otherwise the same shall remain in full force and virtue.

IN WITNESS to the above written bond and the condition therefor we.....  
and.....  
and .....  
have hereunto set our hands this ..... day of ..... 20.

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

**FORM T. R. 15**

[See RULE 247 (1)]

**Form of Bond of Indemnity for drawing Pay, Pensions, Annuities, etc.**

THIS INDENTURE made the.....day of ..... Two Thousand  
 and.....between ..... (1)  
 .....(2).....  
 .....(3).....  
 carrying on business in partnership under the style or firm of or  
 ..... incorporated under the..... Companies Act and  
 having their registered office at ..... (hereinafter referred to as the  
 firm/company which expression shall where the context admits be deemed to include  
*their executors and administrators or representatives and* their successors in business  
 under the same or any other style or name) of the one part and the President (hereinafter  
 referred to as the President of the other part.)

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

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

NOW THIS INDENTURE WITNESSETH that in pursuance of the said  
 agreement and in consideration of the premises the firm/company for themselves and  
 their successors hereby covenant with the President and his successors that so long as the  
 President shall allow such payments as aforesaid to be made without requiring the  
 production of the certificates hereinbefore referred to subject nevertheless as hereinafter

provided the firm/company will within seven days from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the firm/company may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased person and further that the firm/company will immediately after the expiration of the said period of seven days repay and refund to the President so much of any money which may have been received from such disbursing official/Accountant General of..... as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity, allowance or other payments as the case may be to which such deceased customer was entitled up to the date of his decease.

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

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice in that behalf given as next hereinafter provided. PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the firm/company or the President shall be entitled to determine the arrangement hereby made on giving to the other 14 days notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the firm/company under the covenant herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the firm/company from their liability under the covenant herein contained in respect of any such payments as aforesaid made prior to that date PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the firm/company will according to prescribed rules once in every year furnish to the President or the official or officials responsible for the payment of such pensions/Accountant General, ...a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself AND FURTHER that nothing herein contained shall be deemed to preclude the

President or any of the said official whose duty it is to make such payments as aforesaid/  
the Accountant General..... from requiring the production of certificates in proof of  
the life of any particular person or persons entitled to receive such payments as aforesaid  
if the President or such official/the Accountant General shall deem it necessary or shall  
the firm's/company's arrangement made by these presents be deemed to be thereby  
terminated. In witness whereof the said parties have hereunto set their respective hands  
and seals the day and year first above written.

N.B.—An incorporated firm executing the bond may delete the word in italics.

<sup>151</sup>FORM T. R. 16

[See RULE 249 (1)]

PAY BILL OF GOVERNMENT SERVANTS IN NATIONAL PAY SCALE NO. 16 OR ABOVE (FOR PAYMENT AT TREASURIES OR DISTRICT ACCOUNTS OFFICES)  
(OBVERSE)

*NOTE.*—Government accepts no responsibility for any fraud or misappropriation in respect of money, cheques or drafts made over to a messenger.

Name of Government servant .....			
Token No.	Major Function		
-----	Minor Function		No. of Voucher
Audit No.	Detailed Function		
Received for the month of .....	Classification	Monthly Rate	Amount
	<b>New Codes</b>		
<b>Basic Salary:</b>			
My substantive/officiating pay as.....	<b>A01101</b>		
Special Pay .....	<b>A01103</b>		
Technical Pay.....	<b>A01104</b>		
Total Basic Salary			
<b>Regular Allowances:</b>			
Senior Post Allowance.....	<b>A01201</b>		
House Rent Allowance.....	<b>A01202</b>		
Conveyance Allowance.....	<b>A01203</b>		
Sumptuary Allowance.....	<b>A01204</b>		
Dearness Allowance.....	<b>A01205</b>		
Local Compensatory Allowance.....	<b>A01206</b>		
Total Regular Allowance			
<b>Other Allowances:</b>			
Honoraria .....	<b>A01273</b>		
Medical Charges .....	<b>A01274</b>		
Outfit Allowance .....	<b>A01276</b>		
Leave Salary .....	<b>A01278</b>		
Total Other Allowances (Excluding T.A)			
<b>GROSS CLAIM-ESTABLISHMENT CHARGES</b>			
<b>Less Fund Deductions:</b>			
*General Provident Fund (A/C No. Civil)	<b>G06103</b>		
*Contributory Provident Fund (A/C No.)	<b>G06123</b>		

<sup>151</sup> Form T.R. 16, substituted by S.R.O. 1297 (I)/80, dated 29th December, 1980, Gazette of Pakistan, Extraordinary, Part II, Page No. 2525, dated December 30, 1980.

*Group Insurance Fund	<b>G06409</b>
*Benevolent Found	<b>G06202</b>
5% House Rent Charges	<b>C02701</b>
Deduct:--Income Tax	<b>B01187</b>
Trade Tax/Deduction at source	<b>B01603</b>
<b><u>Deduction of advances and recoveries:</u></b>	
*Advance of pay	
House building advance	<b>E02501</b>
Motor car advance	<b>E02502</b>
Motor cycle advance	<b>E02503</b>
Interest on house building advance	<b>C01601</b>
Interest on motor car advance	<b>C01602</b>
Interest on motor cycle advance	<b>C01603</b>

**Net Claim**  
**Net Amount (in words)**  
**Rupees**

\*Code Numbers applicable to Government servant be inserted from the Codes given on the reverse.

NET AMOUNT PAYABLE \_\_\_\_\_

Net amount (in words) rupees \_\_\_\_\_

Certified that—

- (a) I have neither been provided with accommodation by the Government nor do I share any such accommodation with another allottee without necessary permission of the Estate Officer.
- (b) My wife/husband is not in the service of the Federal/Provincial Government/*Autonomous Body*.
- (c) My wife/husband, who is in the service of the Federal/Provincial Government/autonomous body, is not in receipt of house rent allowance.
- (d) I am not residing within my work premises.
- (e) I am maintaining a motor Cycle/Car No: \_\_\_\_\_, which is registered, in my own name or, in the name of my spouse who is not drawing Motor Cycle/Car Allowance for the same.

**NOT PAYABLE BEFORE**

**Signature**

**Pay Rs.** \_\_\_\_\_ **(Rupees** \_\_\_\_\_ **)**

District Accounts Officer \_\_\_\_\_ For use in Accountant General's Office.

Treasury Officer.

Admitted Rs.-----

Objected Rs.-----

Auditor/Superintendent.

Assistant Accounts Officer/Assistant Accountant General.

**FORM T. R. 16**  
**(REVERSE)**

**Directions**

1. A pay bill may be presented at a district treasury five days before the last working day of the month in respect of which the pay is earned, (*see* rule 217).

2. A pay bill may, if desired be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent to obviate the necessity of the Government servant's attendance in person or by messenger, as payment may then be made direct to the banker or agent.

3. The period for which a subscription to a fund is due should be specified when it differs from the period for which pay is drawn.

*Note.*—District Accounts Officers/Treasury Officers should see that all compulsory deductions are duly made and that the schedules showing particulars of Fund deductions are attached to the pay bills.

**DETAILS OF CODE NUMBERS:**

**NEW**

General Provident Fund (Civil)  
**G06103**

---

Federal Government Employees Benevolent Fund (Civil)  
**G06202**

Federal Government Employees Insurance Fund (Civil)  
**G06409**

---

Objection Book Advance (Civil)  
**F02119**

---



<sup>152</sup>FORM T. R. 17

[See RULE 249 (1)]

PAY BILL OF GOVERNMENT SERVANTS IN NATIONAL PAY SCALE  
NO. 16. OR ABOVE(FOR PAYMENT AT AN ACCOUNTANT GENERAL'S OFFICE)  
OBVERSE

*Note:*—Government accepts no responsibility for any fraud or misappropriation in respect of money, cheques or drafts made over to a messenger.

Name of the Government

Servant.....

Token No. -----	Major Function Minor Function	No. of Voucher
Audit No.	Detailed Function	

Received for the month of .....	Classificati on Code	Monthly Rate	Amount
---------------------------------	-------------------------	-----------------	--------

Basic Salary:

My substantive/officiating Pay as- ——

**A01101**

Special Pay

**A01103**

Technical Pay

**A01104**

Total Basic Salary . .

Regular Allowances :

Senior Post Allowance

**A01201**

House Rent Allowance

**A01202**

Conveyance Allowance

**A01203**

Sumptuary Allowance

**A01204**

Dearness Allowance ....

**A01205**

Local Compensatory Allowance

**A01206**

Total Regular Allowances

Other Allowances :

Honoraria

**A01273**

Medical Charges

**A01274**

Rest and Recreation Allowance

**A01275**

Outfit Allowance

**A01276**

Leave Salary

**A01278**

Total Other Allowances Excluding T.A.)

GROSS CLAIM-ESTABLISHMENT

CHARGES

<sup>152</sup> Form T.R. 16, substituted by S.R.O. 1297 (I)/80, dated 29th December, 1980, Gazette of Pakistan, Extraordinary, Part II, Page No. 2525, dated December 30, 1980.

**Less Fund Deductions:**

*General Provident Fund (A/c No. )	<b>G06103</b>
*Group Insurance *ICS(NEM) Provident Fund	<b>G06123</b>
*Contributory Provident Fund (A/c No.)	
*Group Insurance Fund	<b>G06409</b>
*Benevolent Fund	<b>G06202</b>
Postal life Insurance Fund (Policy No.)	
<hr/>	
Deduct :—Income Tax ..	<b>B01187</b>
Trade Tax .. ..	<b>B01603</b>

**Deduction of Advances and Recoveries**

*Advance of pay	
House Building Advance ..	<b>E02501</b>
Motor Car Advance .. ..	<b>E02502</b>
Motor Cycle Advance .. ..	<b>E02503</b>
Interest on house building Advance	<b>C01601</b>
Interest on Motor Car Advance	<b>C01602</b>
Interest on Motor Cycle Advance	<b>C01603</b>

**Net Claim**

Net Amount Payable .. 

---

Net Amount (in words) Rupees—————

\*Code number applicable to Government servant be inserted from Codes given on reverse.

Certified that—

- (a) I have neither been provided with accommodation by the Government nor do I share any such accommodation with another allottee without necessary permission of the Estate Officer.
- (b) My wife/husband is not in the service of the Federal/Provincial Government/Autonomous Body.
- (c) My wife/husband, who is in the service of the Federal/Provincial Government/autonomous body, is not in receipt of House Rent Allowance.
- (d) I am not residing within my work premises.
- (e) I am maintaining a Motor Cycle/Car No:—————, which is registered, in my own name or, in the name of my spouse who is not drawing Motor Cycle/Car Allowance for the same.

**NOT PAYABLE BEFORE**

**Signature**

**Pay Rs.** ————— **(Rupees** —————**)**

Assistant Accounts Officer  
Assistant Accountant General.

**FORM T. R. 17**  
**(REVERSE)**

**Directions**

1. A pay bill may be submitted to the Accountant General seven days before the last working day of the month in respect of which the pay is earned, (*see* rule 217).
2. Bills are liable to be delayed in reaching the Accountant General's Office if sent by post or forwarded in a closed cover. They should, therefore, so far as possible, be presented by hand or in an open cover at the receiving counter of the Accountant General's office.
3. In exchange for each bill so presented a metal token will be issued which should be produced when payment is called for.
4. A pay bill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent to obviate the necessity of the Government servant's attendance in person or by messenger, as payment may then be made direct to the banker or agent.
5. All pay bills are paid by cheques issued on the Bank if the amount exceeds Rs.20, or in cash if the amount is not more than Rs.20.
6. When the payment is to be made by crossed cheque sent by post, the cheque will be sent by the Accountant General's Office without further action on the part of the payee. He must however acknowledge its receipt by return of post. Failure or delay to do this will render the drawer liable to forfeit this privilege. When payment is to be received in person or through messenger, an intimation will be given as soon as possible after the bill is passed. It is not necessary that an intimation should have been received by the payee before he can be paid. The payee can send his messenger with the receipt (and token and intimation if issued) in the following form:-  
 "Received by cash/cheque Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)  
 from the Accountant General/National Bank of Pakistan/State Bank of  
 Pakistan in payment of my pay bill  
 No. \_\_\_\_\_ dated \_\_\_\_\_, 20\_\_\_\_ for \_\_\_\_\_ 20\_\_\_\_  
 ."
7. The period for which a subscription to a Fund is due should be specified when it differs from the period for which pay is drawn.

*Note.*—Audit Officers will see that all compulsory deductions, are duly made and that the schedules showing particulars of Fund deductions are attached to the pay bills.

**FORM T. R. 18**

(See RULE 251)

**Certificate for House Allowance**

Certified that the rent paid by me for unfurnished government accommodation for the month of ..... 20..... is Rs. .... (.....) and that none of the accommodation is sublet or occupied normally by adults other than my family<sup>153</sup>.

*Signature*.....

*Designation*.....

\_\_\_\_\_

---

<sup>153</sup> Note.—A Government servant's family shall be deemed to include his wife, dependants and servants, if one or more other adults normally occupy the accommodation in addition, reduction of 2/5<sup>th</sup> of the rent will be assumed – see para 2 (iii) late Government of India, Finance Department Resolution No.D.5067-C.S.R., dated the 10<sup>th</sup> October, 1924.

**FORM T. R. 19**

[See RULE 252 (1)]

**Application for the Payment of Overseas Pay in England**

*To be filled in by the applicant*

- (1) Name of the Government Servant.
- (2) Service.
- (3) Appointment.
- (4) To whom payment should be made
  - (a) Nominee.....
  - (b) Address.....

Station.....

Signature of the applicant.....

Dated.....

*To be filled in by the Accountant General*

- (5) Month from which the payment in England should commence.
- (6) Amount of the Overseas Pay in Sterling.
- (7) Head of Account.

<sup>154</sup>**FORM T.R. 20**

[See RULE 254]

**TRAVELLING ALLOWANCE BILL (GOVERNMENT SERVANTS OF GRADE 16 AND ABOVE)****Instructions for Preparing Travelling Allowance Bills**

1. Journeys of different kinds and journeys and halts should not be entered on the same line.
2. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant, and not in travelling allowance bills.
3. Fractions of a kilometer in the total of a bill for any one journey should not be claimed.
4. 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.
5. A certificate of attendance given by the Court or authority should be attached to the bill, if travelling allowance is drawn under Supplementary Rule 154, (In case of journey by air, original ticket should be attached).
6. Journey performed beyond Pakistan should be indicated separately, and the distance travelled should be stated in each case.
7. A travelling allowance bill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent, this will obviate the necessity of the Government servant's attendance in person or by messenger, as payment may then be made direct to the Banker or Agent.

---

<sup>154</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

## CLASSIFICATION

## FOR USE IN AUDIT/TREASURY OFFICE

Major function.....

Admitted for Rs .....

Minor function.....

Objected to Rs.....

Detailed function.....

Reason of objection.....

Pay Rs.....

(Rupees.....)

Assistant Accountant General

Assistant Accountant General

Auditor Superintendent

Assistant Accounts Officer

Assistant Accounts Officer

District Accounts/Treasury Officer

District Accounts/Treasury Officer

**FORM T.R.20—Contd.**  
**TRAVELLING ALLOWANCE BILL**

**(Government servants of Grade 16 and above)**

District Head-Quarters-----	Name----- Designation----- Pay-----	Classification Major Object----- Minor object----- Detailed object-----	<b>A03 – Operating Expenses</b> <b>A038 – Travel &amp; Transportation</b> <b>A03805- Travelling Allowances -</b> <b>Government servants</b>	<u>Month of</u> Voucher No. of list of Payment for													
Particulars of Journeys and Halts		Kind of journey i.e. by rail (mail or passenger), steamer, air *road or trolley	Railway steamer** Air Journey	Fare	Distance in kilometers traveled by road or by trolley	No. of days for which daily allowance is claimed	Actual Expenses	Purpose of journey or halt	Remarks								
Departure	Arrival		Class	No of fares	Amount Rs. Pa.	By taking a single seat in public conveyance	By own car or engaging a full public conveyance	For which daily allowance is admissible	Particulars	Amount							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

\*Traveling by road includes traveling by sea or river in a steam launch or in any vessel other than a steamer and traveling by canal. The particular kind should be specified in the bill.

\*\*in cases where the steamer company has two rates of fare, one inclusive and one exclusive of diet, the word “fare” should be held to mean “fare exclusive of diet”.



**FORM T.R. 20-concl.**

Railway, air or steamer fare (col. 10) Rs.....Pa..... Contents received.  
Distance covered:—

Please pay to .....

Kilometer..... (col. 11).....

Kilometer..... (col. 12).....

days for which daily allowance

is claimed.. .....(col. 14) .....

.....(col. 16).....

Signature of the Government servant who  
traveled.

Office

Date

Actual expenses.....

MEMO

Total:

*Deduct:—*(i) Permanent travelling  
allowance for days

Appropriation \* for Rs.....

(Supplementary Rules 67 and 68).....20 .

20.....

(ii) T. A. Advance.....

Expenditure including this bill.....

Net claim.....

Balance.....

Passed for Rs.....

(Rupees.....)

Date:

Controlling Officer.

**CERTIFICATES**

Certified that I was not on casual leave on any day for which daily allowance has been claimed.

Signature of the Government Servant

\*If there is a combined appropriation for travelling allowance of Government servant of Grade 16 and above or other Government servants of lower grade, the combined appropriation and expenditure should be shown in this column.

**FORM T. R. 21**

(See RULE 261)

**Application for Passages Overseas**

From

Service,

To

The Accountant General,

Sir,

I have the honour to inform you that I intend to

{ Proceed on leave Retirement  
Send my Wife Child children

out of Pakistan by (here state line and also the class of accommodation in which the Government servant or his family proposes to travel) and to request that you will kindly furnish me with the necessary certificate to enable me to engage the following passages from \_\_\_\_\_ to \_\_\_\_\_ with the (name of Steamship/air transport Company and of the Agent of that Company or of the passenger Agent if the passages are to be engaged through such Agent) Return/Single passage for—

Self.

Wife (name)

Child (do)\*

Child (do)\*

\*(Here state age and sex.)

The information required below is also furnished—

- a) Do you intend to retire at the end of your leave?.....
- b) What is the approximate date of return to Pakistan of the member of your family?.....
- c) Which route has been selected for each person and will the journey be performed wholly or partly by sea, air or land route?.....
- d) What will be the mode of transport on the land route?.....
- e) What is the amount claimed for each person by land route?.....
- f) Is there any other fact relevant to the claim?.....

Station \_\_\_\_\_  
Date \_\_\_\_\_

Signature \_\_\_\_\_  
Designation \_\_\_\_\_

NOTE.—Application made to the High Commissioner for Pakistan for the grant of any passage concession must be supported by a certificate from the Accountant General in Pakistan stating the position of the relevant passage account. If, therefore, Government servants, when they or their families proceed overseas, have any reason to anticipate that further passage concessions may have to be obtained, they should obtain from the Accountant General concerned necessary certificate in prescribed forms.

(See RULE 265)

Obverse

## DETAILED PAY BILL PERMANENT/TEMPORARY ESTABLISHMENT OF THE .....

For the month of \_\_\_\_\_ 20\_\_\_\_\_ District.

	Major Function .....		Voucher No. .....
	Minor Function .....		List .....
	Detailed Function .....		for ..... 20 .....
	Object		Classification
1. All unusual permanent events such as deaths, retirements, permanent transfers and first appointments, which find no place in the increment certificates or absentee statement should be recorded in the Remarks column (24).	Basic Pay		A01151
	Special Pay	.. ..	A01153
	Pay of Contract Staff	.. ..	A01156
	Total Basic Salary		
2. The names of Government servants holding posts substantively should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the posts	House Rent Allowance	.. ..	A01202
	Conveyance Allowance	.. ..	A01203
	Dearness Allowance	.. ..	A01205
	Local Compensatory Allowance	.. ..	A01206

<sup>155</sup> Form T.R. 22, substituted by S.R.O. 1297 (I)/80, dated 29th December, 1980, Gazette of Pakistan, Extraordinary, Part II, Page No. 2525, dated December 30, 1980.

left vacant and the men officiating in the vacancies	Washing Allowance				A01207			
	Dress Allowance				A01208			
	Special Additional Allowance	..	..	..	A01209			
	Total Regular Allowances							
	Overtime Allowance	..	..	..	A01271			
	Night Duty Allowance	..	..	..	A01272			
	Honoraria	..	..	..	A01273			
	Medical Charges				A01274			
	Rest and Recreation Allowance				A01275			
	Special Relief Allowance	..	..	..	A01262			
	Special Adhoc Relief				A01244			
3. Officiating pay should be recorded in 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.	Leave Salary	..	..	..	A01278			
	Total Other Allowances (Excluding T.A)		..	..				
	(Excluding T.A.).							
	Grand Total—Establishment Charges		..	..				
	<b>Deduct :--</b>		..	..	..			
4. In case where any fund deductions are included in the pay bill, a separate schedule, showing the particulars of deductions relating to each fund should accompany that bill.	*General Provident Fund	..	..	..	G06103			
	Contributory Provident Fund	..	..	..	G06123			
	*Benevolent Fund (Federal Govt.)	..	..	..	G06202			
	Postal Life Insurance Fund	..	..	..	G03109			
	Income Tax (Federal Govt. Employee)	..	..	..	B01187			
	*Deduction at Source	..	..	..	B01603			
	Deductions of Advances and Recoveries	..	..					

\* Code number applicable to Government servant be inserted from Codes given on the Reverse.





**FORM T. R. 23**  
 [See RULE 270 (1)]  
**Absentee Statement**

Name of Absentee	Actual rate of pay	Designation and rate of pay of vacant post	Nature of Absence				Rate of absentee allowance per month	(To be filled up by Accountant General's Office)		Officiating Government Servant (if any)				(To be filled up by Accountant General's Office)	
			Kind	Period	From a.m. or p.m.	To a.m. or p.m.				Name	Substantive Post	Substantive pay	Additional pay for officiating		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
								E.C.	S.					E.C.	S.

*Dated* ..... 20.

*Signature and Designation of Drawing Officer.*

- NOTE.—1. In column 4 should be stated “full (half or quarter) average pay”, “without pay”, “other duty”, “Officiating.....”, “in transit”, “transferred to.....”, “suspended”. etc., the date for each being specified as far as possible in columns 6 and 7. In case of suspension it should be noted whether or not the period counts for pension.
2. The statement should be divided off into sections corresponding to sections in the bill, only those arrangements affecting one section being shown together.
3. When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involves pay drawn outside the officer's substantive section, references to the vouchers in which such sums were drawn should also be given.
4. All changes in the personnel of the permanent establishment due to retirements, transfers, deaths and consequent new appointments and increases and decreases of cadre or establishment should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled post in any month the fact should be so recorded. Vacancies against which officiating arrangements have been made should be shown individually and in full details.



**FORM T. R. 24**

(See RULE 272)

***Periodical Increment Certificate***

- (1) Certified that the Government Servants named below have earned the prescribed periodical increments from the date cited in column 6, having been the incumbent of the posts specified for not less than.....year from the date in column 5, after deducting periods of suspension for misconduct, etc., and absence on leave without pay.
- (2) Certified that the Government servants named below have earned/ will earn periodical increments from the date cited for reason stated in the explanatory memo, attached hereto.

Name of incumbent.	Whether substantive or officiating	Scale of pay of post	Present Pay	Date from which present pay is drawn.	Date of present increment	Future pay.	Suspension for misconduct and such other absence as does not count for increments.		Leave without pay	
							From	To	From	To
1	2	3	4	5	6	7	8	9	10	11

NOTE 1.—When the increment claimed is the first to carry a Government servant over an efficiency bar columns 5, 6 and 7 should be filled up in red ink.

NOTE 2.—The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo, should be submitted in any case in which reason (2) applies.

***Signature and Designation of Drawing Officer***

<sup>156</sup>**FORM T. R. 25**

[See RULE 277 (i)]

## Travelling Allowance Bill (Establishment)

Voucher No of List of payment for 20
--

**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 alongwith the pay of the Government servant and not in Travelling Allowance Bills.
3. Fractions of a kilometer in the total of a bill for any one journey for each person should not be charged for.
4. When the first item of a travelling allowance bill is a halt, the date of commencement of that halt should be stated in the "Remarks" column.
5. Journey performed beyond Pakistan should be indicated separately and the distance travelled should be stated in each case.

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<sup>156</sup> Substituted *vide* S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

**FOR USE IN AUDIT/TREASURY OFFICE****CLASSIFICATION**

Major function..... Pay Rs. .... Admitted Rs .....

(Rupees.....)

Minor function.....

Objected to Rs .....

Detailed function.....

Reasons for objection.....

Government Servants.  
 Assistant Accountant General  
 Assistant Accounts Officer  
 District Accounts/Treasury Officer.

Assistant Accountant General.

Auditor Superintendent      Assistant Accounts Officer

**FORM T. R. 25—Contd.**

Travelling Allowance Bill of the Establishment of ..... for the month of ..... 20

Name and Designation	Headquarters	Actual pay	Particulars of journeys and halts						Kind of journey by rail (mail or passenger), steamer, air, road <sup>157</sup> , trolley	Railway steamer <sup>158</sup> Air		Fare Amount Rs. Pa.	Distance in kilometers traveled by road or by trolley			Daily Allowance		Actual expense		Purpose of journey	Total of each line Rs. Pa.	Remarks		
			Departure			Arrival				Class	No. of fares		Amount Rs. Pa.	By taking a single seat in a public conveyance	By engaging a full public conveyance	For which daily allowance is admissible	No. of days	Rate	Amount Rs. Pa.				Particulars	Amount Rs. Pa.
			Station	Date	Hour	Station	Date	Hour																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
† Appropriation for _____ _____ Expenditure including this bill _____ Balance																								
Total										..														

Station ..... Deduct undisbursed Traveling Allowance refunded as detailed on the reverse

Date ..... Net sum required for payment (in words).

Contents received  
Head of Office

<sup>157</sup> Traveling by road includes traveling by sea or river in a steam launch or in any other vessel than a steamer, and traveling by canal. (The particular kind should be specified).

<sup>158</sup> In cases where steamer company has two rates of fares one inclusive and one exclusive of diet, the word "fare", should be held to mean "fare exclusive of diet".

† If there is a combined appropriation for traveling allowances of Government servants of Grade 16 and above and other Government servants of lower grade, the combined appropriation and expenditure should be shown in the column.

**FORM T.R.25-contd****CERTIFICATE**

\*1. Certified that I have satisfied myself that the amounts included in bills drawn 1 month/2 months/3 months previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Government servants therein named and their receipts taken in the office copy of the bill or in a separate acquaintance roll.

\*\*2. Also that the journeys for which claim has been preferred under Supplementary Rule 77 for Government servants of Grade 1—I5 were made by public or hired conveyance under my orders.

\*\*\*3. Also 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 drawn (Supplementary Rule 91).

**HEAD OF OFFICE**

## Details of travelling allowance refunded

Section of establishment	Name	Period	Amount Rs. Pa.	Section of establishment	Name	Period	Amount Rs. Pa.
--------------------------	------	--------	-------------------	--------------------------	------	--------	-------------------

Passed for Rs..... (Rupee.....)

Dated.....20

Controlling Officer.

\*One line to be used and the others scored out.

\*\*Clause 2 should be scored out when no claim is preferred under Supplementary Rule 77.

\*\*\*Clause 3 when there is no claim under Supplementary Rule 91.

<sup>158</sup>**FORM T.R. 26**

[See RULE 281]

Travelling Allowance Journal of Public Works Establishment

CERTIFICATE

1. <sup>159</sup>Certified that the journeys for which claim has been preferred under Supplementary Rule 77 for Government servants (Grade 1-15) were made by public or hired conveyance under my orders.
2. <sup>160</sup>Also 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 drawn (Supplementary Rule 91).

Head of Office

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<sup>158</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

<sup>159</sup> Clause 1 should be scored out when no claim is preferred under Supplementary Rule 77; and

<sup>160</sup> Clause 2 when there is no claim under Supplementary Rule 91.

**FORM T.R.26—Contd.**

(See RULE 281)

**FOR PUBLIC WORKS DEPARTMENT**

Travelling Allowance Journal of..... for the month of.....20													Name and designation.....		Not payable at the Audit/Treasury Office		Actual pay.....		Headquarters.....				
Particular of journeys and halts						Kind of journey by rail (Mail or passenger) steamer, air, road* or trolley	Railway, Steamer, air		Fare Amount		Distance in kilometer travelled by road or by trolley			Daily Allowance			Actual Expenses				Remarks		
Departure			Arrival				Class	No. of fares	Rs.	Pa.	By taking single seat in a public conveyance	By engaging a full public conveyance	For which daily allowance is admissible	Number of days	Rate	Amount		Particulars	Amount			Purpose of journey	Total of each Line Rs. Pa.
Station	date	Hour	Station	date	Hour											Rs.	Pa.		Rs.	Pa.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21			
Total																							

Station.....

Date.....

(in words)

Signature

Passed for Rs.....(Rupees).....

Date.....Controlling Officer.

\*Traveling by road includes traveling by sea or river in a steam launch or in any vessel other than a steamer and traveling by canal. (The particular kind should be specified).

\*\*in cases where the steamer company has two rates of fare, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet".

**FORM T.R.26—Concl'd.****Instructions for preparing Travelling Allowance Claims**

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 alongwith the pay of the Government servant and not in travelling allowance bills.
  3. Fractions of a kilometer in the total for any one journey should not be charged for.
  4. When the first item of a travelling allowance claim is a halt, the date of commencement of that halt should be stated in the "Remarks" column.
  5. Journey performed beyond Pakistan should be indicated separately and the distance travelled should be stated in each case.
-



<sup>161</sup>**FORM T. R. 27**  
 [See RULE 281]  
 (For Public Works Establishment)  
**ABSTRACT TRAVELLING ALLOWANCE BILL**

Voucher No.	of list of payments for	20
-------------	-------------------------	----

**CERTIFICATES**

1. Certified that I have satisfied myself that the amounts included in bills drawn 1 month/2 months/3 months\* previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to Government servants therein named; and their receipts taken in the office copy of the bill or in a separate acquittance roll.
2. Certified that in support of each column for which no journal accompanies this bill a duly completed traveling allowance journal countersigned by the proper authority has been placed on record in my office.

Date.....

Head of Office.

Details of traveling allowance refunded

Section of Establishment	Name	Period	Amount		Section of Establishment	Name	Period	Amount	
			Rs.	Pa.				Rs.	Pa.

<sup>161</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

**FOR USE IN AUDIT/TREASURY OFFICE****CLASSIFICATION\*\***

Major function	Pay Rs.	Admitted for Rs.
Minor function	(Rupees	Objected to Rs.
Detailed function		Reason of objection

Major object A03-Operating Expenses

Minor object A038-Travel & Transportation

Detailed object A03805-Travelling Allowance

Assistant Accountant General  
Assistant Accounts Officer....  
District Accounts/Treasury Officer.

Auditor Superintendent  
Assistant Accountant General  
Assistant Accounts Officer

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\* One line to be used and the others scored out.

\*\* To be entered by drawing officer and checked in Audit/Treasury Office.

**FORM T.R.27—Concl'd.**

ABSTRACT TRAVELLING ALLOWANCE BILL OF THE ESTABLISHMENT OF \_\_\_\_\_  
FOR THE MONTH OF \_\_\_\_\_

Station of Establishment	Name and rank	Actual pay	Particulars of charge	Items of Charge												Total for each person		Total of each class		Journal accompanying		Remarks
				Railway fare		Steamer fare		Distance in kilometers travelled by road or by trolley				Daily allowance		Actual expenses								
								By taking a single seat in a public conveyance	By engaging a full public conveyance	For which daily allowance is admissible	Amount											
				Rs.	Pa.	Rs.	Pa.				Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.	Rs.	Pa.		
*Appropriation for.....																						
Expenditure including this bill.....																						
Balance.....																						

- If there is a combined appropriation for traveling allowance of Government servants of grade 16 and above or Government servants of lower grade, the combined appropriation should be shown in this column.

Station.....

Contents received.

Date.....

Divisional Accountant.

Divisional Officer.  
Superintending Engineer.



<sup>162</sup>FORM T. R. 29

[See RULE 299]

Register of Contingent Charges of the \_\_\_\_\_ Department of the \_\_\_\_\_  
 \_\_\_\_\_District for year-----

Date	To Who m paid	No. of Sub - Vou - cher	DETAILED HEADS OF BUDGET													Total	Remarks							
			A03-Operating Expenses											A06 Transfer										
			A09-Physical Assets	A13 Repairs and maintenance		A038 Travel & Transportation			A032 Communication.				A033-Utilities					A03901 Office Stationery	A03902 Printing & Publication	A03905 Newspapers periodicals and books	A03906 Uniform and Liveries	A063 Entertainments and gifts		
			A097 Furniture and fixtures	A0131 Machinery and equipment.	A0132 Furniture and fixtures	A03806 Transportation of goods (Freight, cartage and cooly charges).	A03807 P.O.L. charges aeroplanes, helicopters, staff cars, motor cycles etc.	A03808 Conveyance charges.	A03201 Postage and Telegraph	A03202 Telephone and Trunk call.	A03203 Telex and Teleprinter.	A03205 Courier and pilot service.	A03301 Gas.	A03302 Water	A03303 Electricity.	A03304 Hot and cold weather charges.								
Appropriation of the year for each detailed head (To be written in red ink)																								
Total of the month.																								
Progressive total																								

<sup>162</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

**\*FORM T.R.30**

(See RULE 306)

Fully vouched contingent Bill for the month of .....20 .

Bill No.....

<b>Classification</b>				Voucher No. of list of Payment for the month of .....	
Minor Function Detailed Function					
No. of Sub- voucher	Object Classification	Code No.	Amount Rs.	Appropriation	Amount Rs.
	<b><u>Physical Assets</u></b>	<b><u>A09</u></b>			
	Transport	A09501		Appropriation for Expenditure including this bill	
	Machinery and Equipment	A09601			
	Furniture and Fixtures	A09701			
	Others	A09801		Amount of work bills annexed	
	Hardware	A09201			
	Software	A09202			
	I.T Equipment	A09203		Balance available	
	<b>Total</b>	_____	_____		
	<b><u>Repair and Maintenance</u></b>	<b><u>A13</u></b>			
	Transport	A13001		Appropriation for Expenditure including this bill	
	Machinery and Equipment	A13101			
	Furniture and Fixtures.	A13201		Amount of work bills annexed	
	<b>Total</b>	_____	_____		

\* Form T.R.30, substituted by S.R.O. 1297(1)/80, dated 29<sup>th</sup> Dec.,1981, Gazette of Pakistan, Extraordinary, Part II, Page No. 2539, dated December, 30, 1980.]

<b><u>Building and Structure</u></b>	<b><u>A133</u></b>	Balance available
Office Buildings	A13301	
Residential Buildings	A13302	Appropriation for
Other Buildings	A13303	Expenditure including
Structures	A13304	This bill
Others	A13370	Amount of work tills
		annexed
<b>Total</b>	_____	Balance available
	_____	
<b><u>Computer Equipments</u></b>	<b><u>A137</u></b>	Appropriation for
Hardware	A13701	Expenditure including
Software	A13702	this bill
I.T. Equipment	A13703	Amount of work bills
		annexed
<b>Total</b>	_____	Balance available
	_____	
<b><u>Operating Expenses</u></b>	<b><u>A03</u></b>	
<b><u>Travel and Transportation</u></b>	A038	Appropriation for
Transportation of Goods	A03806	Expenditure including
P.O.L. charges	A03807	this bill
Conveyance charges	A03808	Amount of work bills
Others	A03820	annexed
<b>Total</b>	_____	Balance available
	_____	
<b><u>Communication</u></b>	<b><u>A032</u></b>	
Postage and Telegraph	A03201	Appropriation for
Telephone and Trunk Call	A03202	Expenditure including
Telex and Teleprinter	A03203	this bill

Electronic Communication	A03204	Amount of work bills
Courier and Pilot Service	A03205	annexed
Others	A03270	
		Balance available
<b>Total</b>	=====	
<b><u>Utilities</u></b>	<b><u>A033</u></b>	Appropriation for
Gas	A03301	Expenditure
Water	A03302	including this
Electricity	A03303	bill
Hot and Cold Weather Charges	A03304	Amount of
Others	A03370	work bills
		annexed
		Balance available
<b>Total</b>	=====	
<b><u>General</u></b>	<b><u>A039</u></b>	Appropriation
Office Stationery	A03901	for
Printing	A03902	Expenditure
Conference/Seminars/Workshop/Symposia	A03903	including this
Hire of Vehicles	A03904	bill
Newspapers Periodicals and Books	A03905	
Uniform and Protective Clothing	A03906	Amount of
Publicity and Advertisement	A03907	work bills
Cost of other store	A03942	annexed
Others	A03970	
		Balance available
<b>Total</b>	=====	



**Occupancy Costs**

Rent for office Building

Rent for Residential Building

Rent for other Building

Royalties

Rates and Taxes

**A034**

A03402

A03403

A03404

A03406

A03407

Appropriation for

Expenditure including this bill.

Amount of work bills annexed.

Balance available

**Total****Entertainments and Gifts**

Entertainments and Gifts

**A063**

A06301

Appropriation for

Expenditure including this bill.

Amount of work bills annexed.

Balance available

**Total****Grand Total**

1. I certify that the expenditure included in this bill could not, with due regard to the interests 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 sums above one hundred rupees in amount are attached to this bill, 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 defaced or mutilated that they cannot be used again. All work bills are annexed.

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 purchase billed for have been received in good order, their quantities are correct, their quality good, the rates paid are not in excess of the accepted and the market rates and that 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 included in this bill was actually incurred was unavoidable and is within the scheduled scale of charges for conveyance used; and
- (b) The Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and is not granted any compensatory leave and does not and will not receive any special remuneration for the performance of the duty which necessitated the journey.

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

---

Received contents.

Signature and designation of the Drawing Officer

---

For use in Accountant General's Office

Pay Rs.....(Rupees.....)

Pay Rs.....(Rupees .....

District Accounts Officer  
Treasury Officer.

Assistant Accounts Officer  
Assistant Accountant General.

<sup>163</sup>FORM T. R. 31

[See RULE 307]

## ABSTRACT CONTINGENT BILL

No. \_\_\_\_\_

Detailed bill will be sent for countersignature on .....

District	Bill for contingent charges of	Month in which presented for payment at Audit / Treasury Office.....20 .			
CLASSIFICATION					
Major function _____		Voucher No. for			
Minor function _____		of List of payments 20.			
Detailed function _____					
No. of sub-vouchers	Object classification	Code No.	<u>Amount</u> Rs. Ps.	<u>Appropriation</u>	<u>Amount</u> Rs. Ps.
1	2	3	4	5	6
	<b>Purchase of Physical Assets</b>	<b>A09</b>		Appropriation for	
	Transport	A09501		Expenditure including this bill.	
	Machinery and equipment	A09601		Amount of work bills annexed.	
	Furniture and fixtures	A09701		Balance available	
	Others	<u>A09801</u>			
	Total	_____			
	<b>Repairs and maintenance</b>	<b>A13</b>		Appropriation for	
	Transport	A13001		Expenditure including this bill.	
	Machinery and equipment	A13101		Amount of work bills annexed.	
	Furniture and fixtures	<u>A13201</u>		Balance available	
	Total	_____			
	<b>Commodities and services</b>	<b>A03</b>		Appropriation for	
	<b>Transportation</b>	<b>A038</b>		Expenditure including this bill.	
	Transportation of goods (Freight, cartage and cooly charges)	A03806		Amount of work bills annexed.	
	P.O.L., charges Aero-planes, helicopter, staff cars, motor cycles etc.	A03807		Balance available	

<sup>163</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

Conveyance charges	A03808	
Others	A03820	
<b>Communication</b>	<b>A032</b>	Appropriation for
Postage and Telegraph	A03201	Expenditure including this bill.
Telephone and Trunk call	A03202	Amount of work bills annexed.
Telex and Teleprinter	A03203	Balance available
Courier and Pilot service	A03205	
Others	A03270	
<b>Utilities</b>	<b>A033</b>	Appropriation for
Gas	A03301	Expenditure including this bill.
Water	A03302	Amount of work bills annexed.
Electricity	A03303	Balance available
Hot and cold weather charges	A03304	
Others	A03370	
<b>Occupancy Costs</b>	<b>A034</b>	Appropriation for
Rent for office Building	A03402	Expenditure
Rent for Residential Building	A03403	including this bill.
Rent for other Building	A03404	Amount of work
Royalties	A03406	bills annexed.
Rates and Taxes	<u>A03407</u>	
Total	—	Balance available
<b>Office stationery</b>	<b>A03901</b>	Appropriation for
<b>Printing</b>	<b>A03902</b>	Expenditure including this bill.
<b>Newspapers, periodicals and books</b>	<b>A03905</b>	Amount of work bills annexed.
<b>Uniform and Liveries</b>	<b>A03906</b>	Balance available
<b>Other Expenditure</b>	<b>A03970</b>	
Total	—	
<b>Transfer payments</b>	<b>A06</b>	Appropriation for
<b>Scholarships, bonuses and other awards</b>	<b>A061</b>	Expenditure including this bill.
<b>Entertainments and gifts</b>	<u><b>A06301</b></u>	Amount of work bills annexed.
Total	—	Balance available

Rs. Pa.

Brought forward.

---



---

*Deduct.*—Amount disallowed by the Controlling Officer in bill No.            dated  
Net amount payable,

(in words)

*NOTE* :—The Government officer drawing this bill is responsible for having initialled 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.

Dated .....

Received Contents.  
Drawing Officer.

**FOR USE IN ACCOUNTS/TREASURY OFFICE**

Pay Rs.  
(Rupees.....)

Objected in full pending receipt  
detailed contingent bill and  
objected to Rs.....)  
on the following ground:—

Assistant Accountant General

Auditor Superintendent.

Assistant Accounts Officer

Assistant Accountant General

District Accounts/Treasury Officer

Assistant Accounts Officer

<sup>164</sup>FORM T.R. 32

[See RULE 310]

Detailed Countersigned Contingent Bill

No. \_\_\_\_\_

Note:— Government Officers whose bills are countersigned before payment by the Controlling Officer should use Form T.R. 33.

*Not payable at the Treasury Accounts Office*

Sent to Controlling Officer on	20	
Audit Office on	20	Countersigned and sent to

Monthly detailed bill of contingent charges of for the month of 20.....

CLASSIFICATION

District	Major function _____
	Minor function _____
	Detailed function _____

<sup>164</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

No. of sub-voucher	Object classification	Code No.	Amount Rs. Ps	Appropriation	Amount Rs. Ps
	<b>Purchase of Physical Assets</b>	<b>A09</b>		Appropriation for	
	Transport	A09501		Expenditure including this bill.	
	Machinery and equipment	A09601		Amount of work bills annexed.	
	Furniture and fixtures	A09701		Balance available	
	Others	<u>A09801</u>			
	<b>Repairs and maintenance</b>	<b>A13</b>		Appropriation for	
	Transport	A13001		Expenditure including this bill.	
	Machinery and equipment	A13101		Amount of work bills annexed.	
	Furniture and fixtures	<u>A13201</u>		Balance available	
	Total	_____			
	<b>Operating Expenses</b>	<b>A03</b>		Appropriation for	
	Travel and Transportation	A038		Expenditure including this bill.	
	Transportation of goods (Freight, cartage and coolery charges)	A03806		Amount of work bills annexed.	
	P.O.L., Charges Aero-planes, helicopter, staff cars, motor cycles etc.	A03807		Balance available	
	Conveyance charges	A03808			
	Others	A03820			
	<b>Communication</b>	<b>A032</b>		Appropriation for	
	Postage and Telegraph	A03201		Expenditure including this bill.	
	Telephone and Trunk call	A03202		Amount of work bills annexed.	
	Telex and Teleprinter	A03203		Balance available	
	Courier and Pilot service	A03205			
	Others	A03270			
	<b>Utilities</b>	<b>A033</b>		Appropriation for	
	Gas	A03301		Expenditure including this bill.	
	Water	A03302		Amount of work bills annexed.	
	Electricity	A03303		Balance available	
	Hot and cold weather charges	A03304			
	Others	A03370			
	<b>Occupancy Costs</b>	<b>A034</b>		Appropriation for	
	Rent for office Building	A03402		Expenditure including this bill.	
	Rent for Residential Building	A03403		Amount of work bills annexed.	
	Rent for other Building	A03404		Balance available	
	Royalties	A03406			
	Rates and Taxes	<u>A03407</u>			
	Total	_____			
	<b>Office stationery</b>	<b>A03901</b>		Appropriation for	
	<b>Printing</b>	<b>A03902</b>		Expenditure including this bill.	
	<b>Newspapers, periodicals and books</b>	<b>A03905</b>		Amount of work bills annexed.	
	<b>Uniform and Liveries</b>	<b>A03906</b>		Balance available	
	<b>Other Expenditure</b>	<b><u>A03970</u></b>			
	Total	_____			
	<b>Transfer</b>	<b>A06</b>		Appropriation for	
	<b>Scholarships, bonuses and other awards</b>	<b>A061</b>		Expenditure including this bill.	
	<b>Entertainments and gifts</b>	<b><u>A06301</u></b>		Amount of work bills annexed.	
	Total	_____		Balance available	
	Carried over	_____			

**FORM T.R. 32 — conold**

Total Rs. (Rupees -----)

I certify that the expenditure included in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 100/- in amount and all work bills are attached to the bill. I have as far as possible obtained vouchers for other sums, and responsible that they have been so defaced or mutilated that they cannot be used again.

2. Certified that all the articles detailed in the vouchers attached to the bill and those retained in my office have been accounted for in the stock register.

3. Certified that the purchase billed for have been received in good order that their quantities are correct and that their qualities good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

4. Certified that : —

- (a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyances used, and
- (b) the government servant 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.

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

*Date.*

*Signature of Drawing Officer.*

	<u>Amount</u>	
Brought Forward	Rs.	Pa.
Draw on		
Abstract		
Bill No.		
Dated.		
Ditto		
Ditto		
Ditto		
Add-amount of dis-allowance		
refunded .. ..		
<b>Total of this bill</b>		



For use of Controlling Officer.

Disallowed from Sub-voucher No.....

Ditto .....

Ditto .....

Passed for Rupees -----Total for this bill.-----

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. The receipts and vouchers for items in excess of Rs. 250/-are attached to the bill and I am responsible that the receipts and vouchers for all other items of more than Rs. 100/-are in proper form and order and are in my possession and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Date .....

*Signature of the Countersigning Officer*

<sup>165</sup>FORM T. R. 33

[See RULE 314]

No. \_\_\_\_\_

Note: — This form should be used in the case of bills countersigned by the Controlling Officer before payments.

Detailed bill of contingent charges of \_\_\_\_\_  
for the month of ..... 20

District of \_\_\_\_\_

Voucher No. \_\_\_\_\_ of \_\_\_\_\_  
list of payments for 20 .

## CLASSIFICATION

Major function \_\_\_\_\_

Minor function \_\_\_\_\_

Detailed function \_\_\_\_\_

No. of sub- voucher	Object classification	Code No.	<u>Amount</u>		<u>Appropriation</u>	<u>Amount</u>	
			Rs.	Ps		Rs.	Ps.
1	2	3	4		5	6	
	<b>Purchase of Physical Assets</b>	<b>A09</b>			Appropriation for		
	Transport	A09501			Expenditure including this bill.		
	Machinery and equipment	A09601			Amount of work bills annexed.		
	Furniture and fixtures	A09701			Balance available		
	Others	<u>A09801</u>					
	Total	_____					
	<b>Repairs and maintenance</b>	<b>A13</b>			Appropriation for		
	Transport	A13001			Expenditure including this bill.		
	Machinery and equipment	A13101			Amount of work bills annexed.		
	Furniture and fixtures	<u>A13201</u>			Balance available		
	Total	_____					

<sup>165</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

<b>Operating Expenses</b>	<b>A03</b>	Appropriation for
Travel and Transportation	A038	Expenditure including this bill.
Transportation of goods (Freight, cartage and cooly charges)	A03806	Amount of work bills annexed.
P.O.L., Charges Aero-planes, helicopter, staff cars, motor cycles etc.	A03807	Balance available
Conveyance charges	A03808	
Others	<u>A03820</u>	
Total	_____	
<b>Communication</b>	<b>A032</b>	Appropriation for
Postage and Telegraph	A03201	Expenditure including this bill.
Telephone and Trunk call	A03202	Amount of work bills annexed.
Telex and Teleprinter	A03203	Balance available
Courier and Pilot service	A03205	
Others	A03270	
<b>Utilities</b>	<b>A033</b>	Appropriation for
Gas	A03301	Expenditure including this bill.
Water	A03302	Amount of work bills annexed.
Electricity	A03303	Balance available
Hot and cold weather charges	A03304	
Others	<u>A03370</u>	
Total	_____	
<b>Occupancy Costs</b>	<b>A034</b>	Appropriation for
Rent for office Building	A03402	Expenditure including this bill.
Rent for Residential Building	A03403	Amount of work bills annexed.
Rent for other Building	A03404	Balance available
Royalties	A03406	
Rates and Taxes	<u>A03407</u>	
Total	_____	_____
<b>Office stationery</b>	<b>A03901</b>	Appropriation for
<b>Printing</b>	<b>A03902</b>	Expenditure including this bill.
<b>Newspapers, periodicals and books</b>	<b>A03905</b>	Amount of work bills annexed.
<b>Uniform and Liveries</b>	<b>A03906</b>	Balance available
<b>Other Expenditure</b>	<u><b>A03970</b></u>	
Total	_____	_____
<b>Transfer</b>	<b>A06</b>	Appropriation for
<b>Scholarships, bonuses and other awards</b>	<b>A061</b>	Expenditure including this bill.
<b>Entertainments and gifts</b>	<u><b>A06301</b></u>	Amount of work bills annexed.
Total	_____	Balance available
Carried over	_____	_____

**FORM T.R. 33 — conold.**

(Rupees -----)

Brought forward Rs. Pa .

Total Rs.

I certify that the expenditure charged in this bill could not, with due regard to the interests 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 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 items of expenditure above Rs. 100/- in amount and all work bills are attached to this bill 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 defaced or mutilated that they cannot be used again.

\*2. Certified that all the articles detailed in the vouchers attached to the bill and 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 that their qualities good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.

4. Certified that : —

(a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyances 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.

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

---

*Received contents*

*Signature and Designation of Drawing Officer.*

---

For use of Controlling Officer.

Passed for Rupees -----

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

Date .....20 .

*Controlling Officer  
Designation.*

**FORM T.R. 33 — conclud.**

**FOR USE IN AUDIT/TREASURY OFFICE**

Pay Rs \_\_\_\_\_

Admitted for Rs. \_\_\_\_\_

(Rupees \_\_\_\_\_

Objected to Rs. \_\_\_\_\_

\_\_\_\_\_

Reasons of objection \_\_\_\_\_

Assistant Accountant General

Auditor Superintendent

Assistant Accountant General

Assistant Accounts Officer

Assistant Accounts Officer

District Accounts/Treasury Officer.

<sup>166</sup>**FORM T.R. 34**  
 [See RULE 317]  
**Bill For Service Postage Stamps**  
**(Obverse)**

Bill No. \_\_\_\_\_

NOT PAYABLE IN CASH BUT BY BOOK TRANSFER

Voucher No. \_\_\_\_\_ of \_\_\_\_\_ District  
 Bill for service postage stamps of the office of \_\_\_\_\_ for the month of \_\_\_\_\_ 20.....

CLASSIFICATION

Major function .....	Major object	A03-Operating Expenses
Minor function .....	Minor object	A032-Communication
Detailed function	Detailed object	A03201-Postage and Telegraph

---

Postage stamps required of the following denominations	Value
--	-------

---

	Rs. Ps.
5 Rupee stamps .. .. .	
2 Rupee stamps .. .. .	
1 Rupee stamps .. .. .	
50 Paisa stamps.. .. .	
40 Paisa stamps.. .. .	

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<sup>166</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

Postage stamps required of the following denominations								Value
								Rs. Ps.
25 Paise stamps..	..	..	..	..	..	..	..	
20 Paise stamps..	..	..	..	..	..	..	..	
13 Paise stamps..	..	..	..	..	..	..	..	
10 Paise stamps..	..	..	..	..	..	..	..	
7 Paise stamps..	..	..	..	..	..	..	..	
5 Paise stamps..	..	..	..	..	..	..	..	
3 Paise stamps..	..	..	..	..	..	..	..	
2 Paise stamps..	..	..	..	..	..	..	..	
1 Paise stamps..	..	..	..	..	..	..	..	
Post Cards	..	..	..	..	..	..	..	
TOTAL								
Rupees (in words) -----								



**FORM T.R. 34 — conclud**

**REVERSE**

ACCOUNT OF CONTINGENT APPROPRIATION AND EXPENDITURE

Rs. Ps.

Amount of Appropriation.....

Deduct Expenditure

Total of present bill,

Total of previous bill as shown in bill

No.....

Total upto date

Available Balance

Amount	
Rs.	Ps.
<hr/>	
<hr/>	

Receive 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 *bonafide* on the public service.

Dated ..... 20 .

Head of office and designation

FOR USE IN AUDIT / TREASURY OFFICE

Pay Rs.

(Rupees .....

.....)  
by transfer credit to post office.

Assistant Accountant General

Assistant Accounts Officer

District Accounts/Treasury Officer

Admitted for Rs. ....

Objected to Rs.....

Reason of objection.

Auditor Superintendent

Assistant Accountant General

Assistant Accounts Officer.

**FORM T. R. 35**

(See RULE 317)

*Indent for Service Postage Stamps*

(To be used only in cases in which value of stamps is paid by cheque)

No. \_\_\_\_\_ Date \_\_\_\_\_  
 To. \_\_\_\_\_  
 THE TREASURY OFFICER,

Number.	Description.	Value.
	Service Post Cards	
	1 Paisa Service postage stamps ..	
	2 Paisa Service postage stamps ..	
	3 Paisa Service postage stamps ..	
	5 Paisa Service postage stamps ..	
	7 Paisa Service postage stamps ..	
	10 Paisa Service postage stamps ..	
	13 Paisa Service postage stamps ..	
	20 Paisa Service postage stamps ..	
	40 Paisa Service postage stamps ..	
	50 Paisa Service postage stamps ..	
	75 Paisa Service postage stamps ..	
	90 Paisa Service postage stamps ..	
	1 Rupee .. ..	
	2 Rupee .. ..	
	5 Rupee .. ..	
	10 Rupee .. ..	
	15 Rupee .. ..	
	25 Rupee .. ..	
	Total Rs.	

Cheque No. \_\_\_\_\_, dated \_\_\_\_\_  
 Cash Book Voucher No. \_\_\_\_\_, dated \_\_\_\_\_

*Signature.*  
*Designation.*

**FORM T. R. 35**

(See RULE 317)

*Indent for Service Postage Stamps*

(To be used only in cases in which value of stamps is paid by cheque)

No. \_\_\_\_\_ Date \_\_\_\_\_  
 To. \_\_\_\_\_  
 THE TREASURY OFFICER,

Please supply this office with Service postage stamps, etc., of the value of Rs.  
 as detailed below : —

Number.	Description.	Value.
	Service Post Cards	
	1 Paisa Service postage stamps ..	
	2 Paisa Service postage stamps ..	
	3 Paisa Service postage stamps ..	
	5 Paisa Service postage stamps ..	
	7 Paisa Service postage stamps ..	
	10 Paisa Service postage stamps ..	
	13 Paisa Service postage stamps ..	
	20 Paisa Service postage stamps ..	
	40 Paisa Service postage stamps ..	
	50 Paisa Service postage stamps ..	
	75 Paisa Service postage stamps ..	
	90 Paisa Service postage stamps ..	
	1 Rupee .. ..	
	2 Rupee .. ..	
	5 Rupee .. ..	
	10 Rupee .. ..	
	15 Rupee .. ..	
	25 Rupee .. ..	
	Total Rs.	

A receipt for the amount sent herewith by cheque No. \_\_\_\_\_ dated \_\_\_\_\_  
 is requested.

*Signature.*  
*Designation.*

**FORM T. R. 36***(See RULE 336)***Register of Pension Payment Orders on ..... Treasury.**

Number of Pension Payment Order.	Name of Pensioner.	Monthly Amount.		Remarks
		Rs.	Pa.	

File No\_\_\_\_\_

<sup>167</sup>**FORM T. R. 37**  
[See RULE 349(1)]  
**PENSION BILL**

MINISTRY / DEPARTMENT / OFFICE.....

***CERTIFICATE***

Certified that pensioner whose left thumb and finger impression is taken below or who has signed the bill in my presence is alive on \_\_\_\_\_20 .

Signature .....

Name .....

Designation .....

***PENSIONER'S RECEIPT***

(1) Head of Account .....

(2) P.P.O. No..... Vr. No.....

(3) Name of Pensioner .....

(4) Received from the National Bank of Pakistan.

Treasury Officer (name of the branch/Treasury).

the sum of Rs.....

(Rupees.....

being the amount of my pension as \_\_\_\_\_

(Designation)

<sup>167</sup> Substituted vide S.R.O.389(I)/86 [No.3(6)IF.III/85], dated 14-04-1986, Gaz. Of Pak., Extra, Part II, Pages 585-587, dated 16-04-1986.

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(before retirement)  
for the period from ..... to.....

**Signature or thumb impression of the pensioner.**

Pay Rs.....

Rupees.....

Paid on \_\_\_\_\_ 20 .

*District Accounts Officer/Treasury Officer/*

*Manager National Bank of Pakistan*

*I am not\* re-employed/re-\*employed.*

*Signature or thumb impression of the pensioner.*

---

\*Note.—Strike out which is not applicable.

<sup>168</sup>**FORM T. R. 37A**  
[See RULE 349(1)]  
**PENSION BILL**

(To be used for family pension)

MINISTRY / DEPARTMENT/OFFICE.....

***CERTIFICATE***

Certified that pensioner whose left thumb and finger impression is taken below or who has signed the bill in my presence is alive on \_\_\_\_\_ 20 .

Signature .....  
Name .....  
Designation .....

***CERTIFICATE***

Certified that I was not married on \_\_\_\_\_ or during the period from \_\_\_\_\_ to \_\_\_\_\_ for which payment is claimed in this bill.

Signature or thumb impression *of the pensioner.*

Attested  
Signature  
Name  
Designation

<sup>168</sup> Substituted vide S.R.O.389(I)/86 [No.3(6)IF.III/85], dated 14-04-1986, Gaz. Of Pak., Extra, Part II, Pages 585-587, dated 16-04-1986.

**PENSIONER'S RECEIPT**

- (1) Head of Account .....
- (2) P.P.O. No..... Vr. No.....
- (3) Name of Pensioner .....
- (4) Received from National Bank of Pakistan.

Treasury Officer (name of the branch/Treasury).

the sum of Rs.....  
(Rupees.....  
being the amount of my pension as widow of \_\_\_\_\_  
(Name and Designation)

\_\_\_\_\_ for the period from ..... to.....

**Signature or thumb  
impression of the pensioner.**

Pay Rs.....  
Rupees.....

Paid on \_\_\_\_\_ 20 .

*District Accounts Officer/Treasury Officer/  
Manager National Bank of Pakistan.*



**FORM T. R. 38**

[See RULE 349 (2)]

Bill for pensions chargeable to..... paid at the ..... Treasury from..... to .....20 .

Payment.		Number of Pension Payment Order.	Signature of pensioner To Non-employment certificate.  We declare that we have not received, during the period for which the amount of pension claimed in the bill is due, any remuneration for serving in any capacity either in Government establishment, or an establishment paid by a Provincial Government or from a Local Fund, or for serving a commercial establishment within two years from the date of our retirement, or a foreign Government or a foreign agency.	Name of Pensioner.	Monthly Amount		Period of claim	Amount paid		Signature of payee with stamp if payment exceeds Rs.20.  We do hereby acknowledge to have received the amount set against our respective names as pensions due for the period noted under the order quoted in our respective Pension Payment Orders.
Date.	No.				Rs.	Pa.		Rs.	Pa.	

NOTE 1.—The non-employment certificate should also be printed in the Pakistani language commonly used in the place.

NOTE 2.—In the case of pensioners who furnish particulars of re-employment in the certificate, the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

**FORM T.R. 39**

[See RULE 352]

**Certificate of non-termination of event determining Pensions**

Pension Payment Order No.....

Certified that the event, namely .....

.....

which determines the pension of .....

.....

..... has not happened.

Station .....

Date .....



*Signature.*

*Designation.*

**FORM T.R. 40**

[See RULE 353]

**Half yearly Declaration of Female Pensioners whose Pensions are Terminable on their Marriage or Remarriage**

(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.

Dated.....

Signature .....  
Widow/Daughter of the late .....

To be signed by two responsible officers  
or well known persons.

} We certify to the best of our knowledge  
and belief that the above declaration is  
correct.

Date .....

*Signature*  
*Designation*

Date .....

*Signature*  
*Designation*

**FORM T. R. 41**

[See RULE 401 (1)]

**Bill for Refund of Revenue**

DISTRICT OF		REFUNDS OF REVENUE								
<i>Head of Account.</i>		Deduct—REFUNDS (Name of Revenue Head).								
In whose name credited.	On what account received.	Amount realized.		Date of payment into Treasury.	Amount in which included and head to which credited.		Treasury Officer's signature in token of verification of Treasury credit.	Name of Payee.	Amount to be refunded.	
1	2	3	4	5	6	7	8			
		Rs.	Pa.		Rs.	Pa.			Rs.	Pa.

(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.

(2) Passed for payment under sanction given in .....

(3) Sanctioned and passed for payment.

NOTE. — (2) or (3) to be struck out as required.

*Received Payment.*

*Magistrate or other officer*

*Claimant's signature.*

*Examined.*

*Pay Rupees..... (      ) only.*

*Date .....*

*Treasury Accountant.*

*Treasury Officer.*

In case where refunds of fines are permitted to be made direct from treasuries or sub treasuries 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 the amount was credited and column 6 should be filled up by the Treasury Officer of the district (not sub) Treasury.

For use in Accountant Generals Office	
Admitted	
Objected	
Auditor	Supdt.

<sup>169</sup>**FORM T.R. 42**  
(See RULE 406)  
**Grants-in-aid Bill**

---

**CLASSIFICATION**

Major function : 700 Debt Servicing, Investible Funds and Grants.  
Minor function : 740 Grants and Subventions.  
Detailed function : .....

Major objects: A06 Transfers  
Minor object: A063 Entertainments and Gifts  
Detailed object: A06301 Entertainments and Gifts

---

Received the sum of Rs.  
being the grant-in-aid for the period

.....  
sanctioned by .....in his letter No.....  
dated..... (copy enclosed).

Date .....

*Signature*

Designation

Countersigned for Rs.....

*Signature*

*Designation*

Date .....

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<sup>169</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

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**FOR USE IN AUDIT/TREASURY OFFICE**

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Pay Rs.....  
(Rupees.....)

Assistant Accountant General  
*Assistant Accounts Officer.*  
District Accounts/Treasury Officer.

Admitted Rs.....  
Objected to Rs.....  
Reason of objection.....

*Auditor Superintendent.*  
Assistant Accountant General  
*Assistant Accounts Officer.*

<sup>170</sup>FORM T. R. 43

[See RULE 408]

Bill for scholarships tenable at \_\_\_\_\_ College/School \_\_\_\_\_ During the month of \_\_\_\_\_ 20 \_\_\_\_\_.

Serial No.	Year of award	Kind of scholarships or stipends	Name of scholarship or stipend holder	Monthly value of scholarship	No. of days for which drawn	Amount drawn		Remarks
						Rs.	Ps.	

Deduct balance undisbursed from last month.  
 Balance due  
 (in words) Rupees \_\_\_\_\_

I hereby certify that the scholarship or stipend holders, named in this bill, have been regular in attendance, and have conformed to the rules under which their scholarships or stipends are tenable.

Certified also that the scholarships or stipends drawn on the last bill with the exception of those refunded by deduction, have been paid to the proper persons and their receipts taken in acquaintance rolls kept in my office.

Countersigned for Rs. _____	Received Payment.	
Signature _____	Date _____	Principal/Manager.
Designation _____		College/School
Date _____		

<sup>170</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.



CLASSIFICATION		FOR USE IN AUDIT/ TREASURY OFFICE		
Major function — Major object	600-Transfer Payments	Pay Rs. _____ (Rupees _____)	Admitted Rs. _____	Objected Rs. _____
Minor function — Minor object	650—Scholarships Bonuses and other Awards	_____	Reason of Objection _____	
Detailed function — Detailed object —				
Assistant Accountant General		Assistant Accountant General		
Assistant Accountant Officer		Auditor Superintendent		
District Accounts/Treasury Officer.		Assistant Accountant Officer		





**FORM T. R. 46**

(See RULE 476)

**Pass Book of Defense Disbursing officers**

The \_\_\_\_\_ Treasury or the Bank at \_\_\_\_\_ in account current with A.B. \_\_\_\_\_  
 Department.

Dr.				Cr.						
Month.	Date.		Amount		Month.	Date.	Particulars of cheques cashed.		Amount	*Initials of Treasury Officer.
			Rs.	Pa.			No. of cheque	No. of Book		
		To Balance								
		To assignments for								
		TOTAL						TOTAL		
		To Balance					By Balance			
								Total		

Each entry should be initialed after comparison with the register of cheques paid.

\*To be balanced monthly and signed in full after being balanced.

**FORM T. R. 47**

[See RULE 486(1)]

**Pay Certificate of the P. N. S.** \_\_\_\_\_

To all Treasury Officers.

The Commander of the PNS ..... is entitled to a sum not exceeding Rupees..... monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he is hereby authorized to receive this amount, if due, or such smaller sum as may have accrued since date of last payment or advance.

Office of Controller of Naval Accounts

Date.....



Controller of Naval Accounts.

Date	Amount of advance		For what period	Name of Treasury.	Signature of Treasury Officer.	Remarks.
	Rs.	Pa.				

**FORM T. R. 48**

[See RULE 486(1)]

## Requisition and Receipt for Money

Pakistan Ship .....at.....  
 .....of .....20.....

---

Requisition for money wanted for the service of the above ship.

---

Balance of money on hand		Amount required		For what service
Rs.	Pa.	Rs.	Pa.	
				To pay*.....

Approved, the above sum being required for the service stated.

..... *Clerk.*  
 ..... *Commander.*

To .....

Received this ..... day of ..... 20 , from the .....  
 the sum of..... Rupees .....and Paisa....., as per requisition above written.

\_\_\_\_\_  
 Witness.

\_\_\_\_\_  
*Commander.*

\*The service for which the money is required is to be stated here, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself, before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for.

**FORM T. R. 49**

[See RULE 526]

**Consolidated Receipt of the Treasury office for the payments made into Treasury by Post Office, as incorporated in the Post Office account for the month of .....**

To be filled in by Postmaster.				To be filled in by the Treasury Officer.		Remarks.
Date of transaction at Head or Sub Post Office.	Name of Head or Sub Post Office at which transaction occurred.	Amount remitted in cash.	Amount paid by Book transfer.	Month of credit in Treasury Accounts.	Initials of the Treasury Officer.	
1	2	3	4	5	6	7
Total ..						

Totals of columns 3 and 4 agreed with the corresponding totals of columns 4 and 5 of the Treasury Pass Book and also with the total figures included in the monthly Cash Account.

Signature of Postmaster  
(With date)

Analysis of credits.

Name of month

- 1.
- 2.
- 3.

Amount.

..... Agreed with the  
Total total columns 3 and 4.

*Signature of Treasury Officer*

**FORM T. R. 50**

(See RULE 526)

**Consolidated Receipt of the Post Office for the amount drawn from the Treasury by Post Office, as incorporated in the Treasury account for the month of .....**

To be filled in by Postmaster.				To be filled in by Treasury Officer.		Remarks.
Date.	Name of Head or Sub Post Office at which transaction occurred.	Amount received in cash.	Amount received by transfer.	Month of debit in Treasury Accounts.	Initials of the Treasury Officer.	
1	2	3	4	5	6	7
	Total ..					

Totals of columns 3 and 4 agreed with the corresponding totals of columns 11 and 12 of the Treasury Pass Book and also with the total figure included in the monthly Cash Account.

*Signature of Postmaster*  
(With date)



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Analysis.

Post Office figures	..	..	
<i>Deduct</i> amount included in Post Office accounts (current month) but not in Treasury Accounts		..	_____
<i>Add</i> amount included in Treasury Accounts (current month) but not in Post Office accounts		..	_____
Total	..	..	

Agreed with the figures shown in the Treasury Accounts.

\_\_\_\_\_

*Signature of Treasury Officer*

**FORM T. R. 51**

[See RULE 549]

Pass Book or List of Cheques cashed against the Account of Officer-in-charge \_\_\_\_\_ Department.

Month and date of payment.	Particulars of cheques cashed.		Amount of cheque.		*Initials of Treasury Officer.	Month and date of payment.	Particulars of cheques cashed.		Amount of cheques.		*Initials of Treasury Officer.
	No.	Book.	Rs.	Pa.			No.	Book.	Rs.	Pa.	

\*Each entry should be initialled after comparison with the register of cheques paid.

**FORM T. R. 52**

[See RULE 558]

Consolidated Receipt cum Schedule for Forest Cash Remittance for the month of \_\_\_\_\_

Treasury					From ____ Forest Division ____
Received from the Officer in charge of _____ Division the sum of Rs. _____ as detailed below for credit to the Forest Department.					Number of Credit item and the date of entry in Forest Account.
Date of Remittances to Treasury or Sub-treasury.	Name of Treasury or Sub-treasury.	By whom remitted.	Number of each challan.	Amount remitted with each challan.	
Treasury Officer. Date					Countersigned. Forest Officer. _____ Division Date.

**FORM T. R. 53**

[See RULE 586 (2)]

Consolidated Treasury Receipt for Salt Revenue  
 .....TREASURY

Date.....

Received on account of <sup>171</sup>Federal Excises and Land Customs the sum of Rs..... as detailed below,  
 for which credit has been given in the Treasury Account of..... 20.....

	Rs.	Pa.	Rs.	Pa.
From Salt Revenue Officer— Fines and forfeitures (including sale proceeds of articles seized and confiscated).				
Miscellaneous				
From the Public--				
Fees and licences of Saline Works				
Price of maunds _____ of salt _____				
Excise duty on salt _____				
Cost of despatch of salt _____				
Cost of bags _____				
Sealing of bags (for Jammu and Kashmir State only)				
Miscellaneous _____				
	Total			

To

\_\_\_\_\_

<sup>172</sup>Federal Excise and Land Customs.

<sup>171</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

<sup>172</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

**FORM T. R. 54**

[See RULE 586 (2)]

**Check Statement of Salt Receipt Numbers**

.....Treasury.  
Date.....

To

THE ASSISTANT COMMISSIONER,

<sup>173</sup>FEDERAL EXCISES AND LAND CUSTOMS

The loss Salt receipt issued for..... Salt during the month of .....20 .

At District Treasury was No.....  
At Sub-treasury was No.....  
At Sub-treasury was No.....  
At Sub-treasury was No.....

Treasury Officer.

---

<sup>173</sup>Substituted by Ministry of Law Notification No.F.24(2)/75-Pub., dated 01-8-1975, Gaz. Of Pak., Extra., Pp.435-436, dated 01-8-1975.

**\*FORM T. R. 54A**

[See RULE 604]  
Omitted

**\*FORM T. R. 54B**

[See RULE 604]

(For Government Servants in Grades 15 and below)

**CLASSIFICATION-PUBLIC ACCOUNT**

3000-Deposits Not Bearing Interest.

3800-Other Accounts.

-Federal Government Employees Insurance Fund.

Schedules of Federal Employees Insurance Fund Deduction/Subscription. Office of the \_\_\_\_\_ (Code No. of Drawing and Disbursing Officer).

Schedule of deduction/subscription for the month of \_\_\_\_\_ 20 .

Identification No.	Name and designation of employee	Pay Rs.	Amount to be subscribed by Government for Grade-15 and below employees.	Variation from previous month.(-) or (+)	Reasons for variations
1	2	3	4	5	6

Signature.....

Designation.....

Drawing and Disbursing Officer.

Date.....

\* Form No. 54-A, omitted vide S. R. O. 1174 (I)/80 [F.3(11)IF.III/80-1891], dated 24<sup>th</sup> Nov., 1980, Gazette of Pakistan, Extraordinary, Part II, Page No. 2303, dated 25<sup>th</sup> Nov., 1980.

\* Form No. 54-B, Substituted vide S. R. O. 1174 (I)/80 [F.3(11)IF.III/80-1891], dated 24<sup>th</sup> Nov., 1980, Gazette of Pakistan, Extraordinary, Part II, Page No. 2303, dated 25<sup>th</sup> Nov., 1980.

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**FORM T. R. 55**

(Deleted)

<sup>174</sup>**FORM T. R. 56**

[See RULE 604]

## Schedule of General Provident Fund Deductions

CLASSIFICATION — Public Account

1000 — Unfunded Debt.  
 1500 — State Provident Funds.  
 — General Provident Funds.

This form should also be used for the record of transactions for various other Provident Funds as also for funds mentioned in rule 603, the heading being suitably revised.

Office of the  
 Schedule of General Provident Fund Deductions for \_\_\_\_\_ 20\_\_\_\_\_

Account No.	*Ledger and folio.	Name	Pay Rs.	Rates of Subscription	Amount realized Rs.	Refund of withdrawal Rs.	Amount with drawn Rs.	Remarks
-------------	--------------------	------	---------	-----------------------	---------------------	--------------------------	-----------------------	---------

\*To be filled in the Accountant General's Office, if necessary.

Date \_\_\_\_\_

*Signature*  
*Designation*

<sup>174</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.



<sup>175</sup> **FORM T. R. 57**

[See RULE 604]

CLASSIFICATION—Public Account

1000—Unfunded Debt

1600—Other Accounts.

1601—Postal Life Insurance Fund.

Schedule of Deductions on account of Subscription to Post Office Insurance Fund for the month  
of \_\_\_\_\_

Office.

Department.

No. of Policy	Name of subscriber	Period of Pay bill	Amount recovered	Remarks

Date \_\_\_\_\_

Signature  
Designation

<sup>175</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

**FORM T. R. 58**

[See RULE 604]

Schedule of Deductions on account of the ..... Family Pension Fund / Widows 'and Orphans' Fund realized during the month of (a) .....20 , through the .....

Ledger folio	Office through which paid*	Subscribers			Wife					Son		Daughters		Unmarried subscription.	Payments on account of inspection or passage money.	Interest on passage money premia.	Total	Remarks.
		Name.	Rank.	Period of pay bill.	Promotion Donation.	Marriage Donation.	Excess age Donation.	Disparity donation.	Subscription.	Donation.	Subscription.	Donation.	Subscription.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

\* Accountant General will use this column for entering the name of the treasuries.

(a) Month of realization.

Station

Date.....

*Signature.*

*Designation.*

NOTE: - Separate lists should be rendered for deductions on account of Indian Military Services Family Pensions of the old Presidencies.

<sup>176</sup>**FORM T. R. 58-A**  
 [See RULE 606(1)]

Voucher No.....

Dated.....

Bill for drawing G.P.F. Advances Withdrawals of the Establishment of the ..... for the month of .....

Serial No.	Name of subscriber, pay and No. and date of sanction	GPF. A/c. Number.	Advance withdrawal Rs.	Acquaintance
Total				

Net amount required for payment Rs.....

(in word) Rupees.....

**CLASSIFICATION – PUBLIC ACCOUNT**

1000 – Unfunded Debt.

1500 —State Provident Funds

- General Provident Funds

*Signature* .....

Designation of the Drawing Officer .....

<sup>176</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

**FOR USE IN AUDIT/TREASURY OFFICE**

Pay Rs..... (Rupees.....).

*Assistant Accountant General.  
Assistant Accounts Officer.  
District Accounts/Treasury Officer.*

**CERTIFICATES**

1. Received Contents.
2. “Certified that I have satisfied myself that all sums included in bills in Form T.R. 58-A drawn 1 month/2 months /3 months previous to this date with the exception of those detailed below (of which the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that their acquittances have been taken and filled in my office with receipt stamp duly cancelled for every payment in excess of Rs. 20.
3. Certified that the balance at the credit of the subscriber on the date of withdrawal covers the sum drawn in the bill. The Policy No. \* with ..... Company has already been assigned in favor of the President and submitted to the Audit Office (or the details of the policy proposed to be taken have been communicated to and accepted by the Audit Office in his letter No..... dated .....); and

---

\*Give details here of more than one policy has to be cited.

*Signature  
Designation*

**FORM T. R. 59**

[See RULE 611(1)]

**Pension Bill—Indian Civil Service Family Pensions Fund, etc.**

Received from the Accountant General, Pakistan Revenues, in advance, the amount of my pension as an incumbent on the Indian Civil Service Family Pension/Bengal-Bombay-Madras Civil Fund for the quarter ending 20 , at the rate of £... per quarter converted at the rupee Rs.

Deduct—Income-Tax Rs.....

Net.....

Received the sum of Rupees (in words)

Station

Date

Signature of claimant.

---

(To be filled up in the office of the Accountant General.)

Head of Account\_\_\_\_\_

Passed for payment of (Rs ) Rupees

Payable by\_\_\_\_\_

Date\_\_\_\_\_

Gazetted Officer.

**FORM T. R. 60**

[See RULE 611(1)]

**Pension Bill—Superior Service (Indian) Family Pension Fund**

Received from the Accountant General, Pakistan Revenues, in arrear the amount of my pension as an incumbent on the Superior Services (India) Family Pension Fund for the quarter ending 20 , at the rate of £ per quarter, Rs. plus a gratuity of £ converted at the rupee.

	Rs.
Total	Rs.
Deduct – Income Tax	Rs.
Net	Rs.

Received the sum of Rupees (in words).

Station

Signature of Claimant.

(To be filled up in the office of the Accountant General.)

Head of Account.....

Passed for Payment of (Rs. ) Rupees

Payment by.....

Date.....

Gazetted Officer.

<sup>177</sup> **FORM T. R. 61**

[See RULE 629]

## Deposit Repayment Order and Voucher.

\_\_\_\_\_ Treasury/ District Accounts Office, month of \_\_\_\_\_ 20 \_\_\_\_\_.

CLASSIFICATION – Public account

Voucher No. \_\_\_\_\_ of list of  
Payment

3000—Deposit not bearing interest

3500— Departmental and Judicial Deposits

Original Number _____	Date of Deposit	Name of Depositor	Amount originally deposited Rupees.....
--------------------------	--------------------	----------------------	---

Received this day of \_\_\_\_\_ 20 \_\_\_\_\_

In this space a translation of the receipt  
from into the current Pakistani language  
should be given.

The sum of Rupees.....

being the amount repayable .....  
on account of the deposit described above.

*Claimant Signature*

Pay Rs..... Rupees.....

Passed for payment to .....

Rs. \_\_\_\_\_ (Rupees .....)

District Accounts / Treasury Officer.

*Date*.....

Judge, Magistrate or other Officer

*Date*.....<sup>177</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.

<sup>178</sup> **FORM T. R. 62**

[See RULE 638]

Refund of Lapsed Deposits, Application and voucher

CLASSIFICATION – Public Account  
**3000-Deposits not bearing interest**  
**3500-Departmental and Judicial Deposits**  
 23534-Civil Deposits--Unclaimed Deposits.

To  
 THE ACCOUNTANT GENERAL .....

SIR,

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.

I request your sanction to the refund.

Class of Deposits	Particulars of original deposit	Balance credited to the Government	Date of lapsed statement	Amount claimed	Remarks
	Year No.				
		Rs.	Rs.	Rs.	Rs.

*Signature*  
 Judge, Magistrate of other Officer.

*Date* .....

<sup>178</sup> Substituted vide S.R.O.401(I)/81 [No.3(10)IF.III/80], dated 05-05-1981, Gaz. Of Pak., Extra, Part II, Pages 681-716, dated 05-05-1981.



**FORM T. R. 63**

[See RULE 685 (3)]

**Advance Intimation of Despatch for Remittances**

No..... Date.....

**FROM**

.....  
.....

To

.....  
.....

I have the honor to intimate that a remittance of note/coin/uncurrent coin noted below will be despatched from this office to ..... and to request you to make arrangement for receiving it on arrival of the Train / Steamer:

1. Date of dispatch .....
2. By train No./Streamer.....leaving .....  
Station at ..... hour.
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 uncurrent silver, nickel, bronze or copper coins).
8. Remittance accompanied by potdar named/unaccompanied by potdar.
9. Remittance packed in ..... patent boxes to be

returned to Currency Office  
delivered to the Agent or Manager at  
disposed of at the receiving office.

*Remittance Officer.*

NOTE 1. – If this form is posted too late to reach the mint the date before the arrival of the remittance, a telegram must be sent as well and at the same time advising despatch.

NOTE 2. – A remittance should not be sent at such time that it will be in transit at the end of the month or that it will reach its destination on Sunday or other authorized holiday. The attention of the escort officer should be specially drawn to instructions contained in paragraph 3 of Form TR 67.

**FORM T. R. 64**  
[See RULE 691]

**Invoice of.....despatched..... to.....**  
**from the treasury at ..... to .....**

No. of boxes	No. on the boxes.	Weight of each box.			Address and mark on boxes.	Denomination of notes or description of coins.	No. of notes.	Value	
		Md.	Sr.	Ch.				Rs.	Pa.
							TOTAL		

.....Treasury.

Date.....

Treasury Officer.....

Received from the Treasury Officer..... boxes of marks and weight detailed above said to contain.....notes to the value of Rs..... and..... coins to the value of Rs..... The boxes are in good condition.

Date.....

Officer in Charge of Escort.

**FORM T. R. 65**

[See RULE 692 (ii)]

Invoice of..... box of..... uncurrent coins despatched per rail, steamer or ..... via  
 ..... Treasury under charge of an escort consisting of ..... commanded by ..... from  
 ..... Treasury, accompanied by ..... Potdar named .....

No. of boxes.	Mark or No. on each box.	Weight of each box.			Description of each kind of coin.	No. of coins of each kind in each box.	Rate at which received treasury.	Value.		Total		Remarks and references to orders. etc.
		Md.	Sr.	Ch.				Rs.	Pa.	Rs.	Pa.	

Date.....

Treasury Officer.

Received from..... box..... said to contain treasure valued at Rs.....  
 and consigned to .....

Date.....

Commanding the Escort.

**FORM T. R. 66**

[See RULE 702]

**Clerks Certificate**  
**Shroff's or Potdar's**

Advance made to Clerk.	Name of clerk Shroff or Potdar.	Particulars of remittance.		No. of boxes.	Destination of remittance.	Date and hour of discharge from the remitting office.	Signature of clerk	Date and hour of arrival at the receiving office.	No. of days employed in examination. a	Date and hour of discharge from the receiving office.	Recommendation of the receiving officer regarding the grant of daily allowance for halts in excess of 10 days. †	Orders of the sanctioning authority	Advance made to Clerks, Shroffs or Potdars by the receiving officer.
Shroff or Potdar by the remitting office.		Description of coin and notes sent.*	Value				Shroff or Potdar						
1	2	3	4	5	6	7	8	9	10	11	12	13	14

a. The number of days for which the examination has been in abeyance owing to the absence of the accompanying potdars or other causes should be mentioned.

\*In case of notes, the number of pieces of each denomination should be furnished.

†Full reasons should be given for the recommendation on the reverse of the certificate.

*Remitting Officer*

Station..... Date.....

*Receiving Officer.*

Station ..... Date.....

**FORM T. R. 67**  
[See RULE 720]

**Memorandum of Instructions to be given to the Police Officer In-charge  
of a Remittance by Rail**

(These instructions should be printed in English and in the appropriate Pakistani language and a copy containing both the English and the Pakistani language version must be handed by the Treasury or Currency Officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding 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 guard 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 traveling by rail will not see the treasure packed at the treasury; but he will see 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. The guard should be accommodated in a brake-van attached to the treasure-van or in the compartment of the carriage next adjoining the 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 number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again enroute 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 his signature; that the locks are secured 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 required, 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 every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure wagon; if there be several such wagons it will suffice to tell off two men, who may stand, one at each end of the wagons.
6. In case of a break down, separating a convoy, the officer in charge should separate his party attaching himself to 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 Rs..... 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 of short weight or show sign 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 officer of ..... district of Railway wagon No..... said to contain .....boxes aggregating Rs..... wagon No..... said to contain ..... boxes aggregating Rs. .... (and so on): The wagons were duly locked 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 detailed in case of a break-down. The receipts should be in English if the police officer is acquainted with that language otherwise in the language ordinarily used by the officer’.

NOTE. – If the seals on a wagon are broken or bear signs of being tampered with or if wagon has not been sealed it is the duty of the relieving escort officer to insist on the relieved 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 later will satisfy himself that he is taking over the treasure from the officer named in the command certificate and will at the 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 nearly sign the command certificate.

9. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the fact to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway.

10. When a potdar accompanies a 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 potdar will not interfere in any way in the performance by escort of its legitimate duties but he 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 potdar to take over any coin that may fall out and to verify the contents and repack the box if repacking become necessary. The escort officer must not permit the potdar to be interfered with in the execution of his duties.

**FORM T. R. 68**

[See RULE 774]

**Indent for State Bank of Pakistan Draft forms and other connected forms required for use of the Treasury at.....**

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement or otherwise disposed of in the past twelve months.	Balance in in store.	Last number in store.	Indented for.



**FORM T. R. 69**  
 [See RULE 781(ii)]

Advice list

To

AT

THE OFFICER IN CHARGE OF THE TRESURE CHEST

AT

SIR,

I beg to advise having today issued upon you the under-noted Military Treasurer  
 Remittance amounting to

Rs.\*

..... *Treasury.*

*Date*.....

*Treasury Officer*

Serial Numbers.	Nature of drawing.	To whom payable.	Amount	Initials of Treasury Officer advising issue.	Date of last issue within the last three years.	Date of payment.	Amount paid.	Initials of Officer making payment	Remarks
			Rs. Pa.				Rs. Pa.		

\*Total to be entered in words

**FORM T. R. 70**  
[See RULE 788(2)]

Account Current with the Ministry of Transport

For the Month/Quarter ending.....20.....

RECEIPTS	Currency		Sterling		Bill drawn on Ship-owners	PAYMENTS	Currency		Sterling		Bills drawn on Ship-owners
Balance Brought Forward (Shipping Masters only).....						Balance Brought Forward (Shipping Masters only)....					
<u>Wages of Living Seamen</u> as per Form C.20b.....						<u>Return of Wages</u> as per Form C.20b.					
Wages of Deceased Seamen (including proceeds of effects) where death occurs on a voyage or in port, as per statement C.38, and forms W. and E.1.....						<u>Wages of Deceased Seamen</u> .....					
Wages of Seamen left abroad (828, M. S. Act, 1906.....						<u>Subsistence, Medical, Clothing and Travelling Expenses, and c., as per Form C.20b.</u> .....					
Fines received under 844, M. S. Act, 1906.....						Postage (supported by statements)— (a)Ministry of Transport.... (b)Ministry of Pensions and National Insurance.....					
National Insurance Contribution...						Telegrams.....					
Income Tax.....						Seamen's Saving Bank....					
Miscellaneous Receipts:- (details below)						Miscellaneous Payments:- (detail below).....					
Bills Drawn.....						Remittances during the period, specially on a separate paper the amounts and rates of exchange.....					
+Balance:- (Shipping Masters only). 1. due from the Ministry of Transport, or..... 2. carried forward (if small).						+Balance:- (Shipping Masters only). 1.due to Ministry of Transport, or 2.carried forward (if small).					
+Balance:- (Consuls only). Due to Foreign Office						+Balance:- (Consuls only). Due from Foreign Office					
Totals						Totals					

<p>Average Rate of Exchange for          Quarter.....          (This should be supported by a Banker's Certificate)</p>	<p>I hereby certify that the above Account is correct,          that the amounts charged therein have been          expended by me solely for the public service, and          that the expenditure was absolutely necessary. I          further certify that the rates and prices charged          were the lowest possible.</p> <p>_____ Signature          _____ And          _____ Title of Officer</p> <p>Date _____</p>
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+ Delete items not applicable.

**FORM T. E. 1**  
 [See PART XIV, CHAPTER II, PARAGRAPH 14 (ii)]  
**Currency Chest Book**  
 State Bank (Issue Department)..... Agency

No. of chest slip.	Date, etc	NUMBER OF PIECES OF CURRENCY AND BANK NOTES FOR RUPEES								Government Rupees Notes	Pure Nickel and cupronickel coin			Total value of notes, pure nickel and cupronickel coins (columns 10 & 15)	Initials of officer holding keys of chest	
		1	5	10	50	100	500	Total Number	Total Value		Value in rupees	PN	PN & CN			
												Rupees	50 Pa.			25 Pa.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Balance of (date) — (a) Withdrawn (b) Deposited															
	Balance of (date) (a) Withdrawn (b) Deposited															
	Balance of (date) a) Withdrawn b) Deposited															
	Balance of (date) a) Withdrawn b) Deposited															
	Balance															

Nature of transaction (a) and (b) should be recorded.

<sup>179</sup>FORM T. E. 2  
[See PART XIV, CHAPTER II, PARAGRAPH 14 (v)]

State Bank (Issue Department)

CURRENCY CHEST SLIP

Treasury/Sub-Treasury/  
National Bank of Pakistan  
Branch Code #.....

CURRENCY CHEST    Phone No.....  
Fax.....

Remittance  
Sending/Receiving  
Chest Code  Nature of  
Transaction  Date of  
Transaction  Slip No. A-10 Posting Date  A-17 Posting Date

Currency Denominations	Opening Balance of.....	Deposited on.....	Withdraws on.....	Closing Balance of.....	COMPOSITION			
					Issuable		Non Issuable	
					Notes		Notes	
<b>NEW DESIGN:-</b>								
Rs. 5/-								
Rs. 10/-								
Rs. 20/-								
Rs. 50/-								
Rs. 100/-								
Rs. 500/-								
Rs. 1,000/-								
Rs. 5,000/-								
Total Pieces								
Total Value								
<b>OLD DESIGN:-</b>								
Rs. 5/-								
Rs. 10/-								
Rs. 20/-								
Rs. 50/-								
Rs. 100/-								
Rs. 500/-								
Rs. 1,000/-								
Total Pieces								
Total Value								
Total Pieces (New+Old)								
Total Value (New+Old)								

The value of Coins may only be recorded against following denominations:-

<sup>179</sup> Added vide S.R.O.1007(I)/2008 [No.5(5)Exp.III/2007], dated 10-09-2008, Gaz. Of Pak., Extra, Part II, Pages 3735-3736, dated 23-09-2008.



**FORM T. E. 3**

[See PART XIV, CHAPTER II, NOTE 1 BELOW PARAGRAPH 14]

**CURRENCY CHEST SLIP (MINT)**

State Bank (Issue Department)

**Date.....Particulars ..... Gold Bullion.....**

---

**Rs.**

**Balance**

**Withdrawn**

**Deposited**

**Balance**

**The Mint**

**Bullion keeper**

**Bullion Registrar**

**Master of the Mint.**

**No.**

**Date**

---

To The Currency Officer,

**FORM T.E. 4**

[See PART XIV, CHAPTER II, PARAGRAPH 15 (vii).]

**Verification Statement of Currency Chest Balance for the month of .....20 .**

Name of chest	Name of Verification.	NUMBER OF PIECES OF CURRENCY AND BANK NOTES FOR RUPEES									GOVERNMENT RUPEES NOTES	PURE NICKLE	PURE NICKEL AND CUPRONICKEL COIN		Total value of pure-nickel & cupro-coins.	Total value of notes, pure-nickel & cupro-nickel coins	Remarks
		1	2	3	10	50	100	500	Total Number.	Total Value.			Value in Rupees	Rupee coins*			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

(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.

*Treasurer. Treasury Officer.*

Note.—Certificate (1) is to be signed in all cases except the following: -  
For chests in the custody of the bank no verification report is required. Treasury Officer of such chests has still to send to the Currency Officer report of balances of sub-treasury chest under him, and in these reports Certificate No.(1) is not required, but only Certificate No.(2).

(2) I further certify that certificates from Sub-treasury Officers of correctness of the balances of the sub-treasury chest as noted above have been received by me.

*Verifying Officer.*

*Treasury Officer.*

Note.—Certificate No. (2) is to be signed by District Treasury Officer sending reports of balances of chest under them, alongwith reports of their own balances to the Currency Officers.

No.

\_\_\_\_\_

Treasury Officer,

CHEST:

Forwarded to the \_\_\_\_\_ at  
Currency Officer,

Date .....20 .

\*Including small coin, if any.



**FORM T. E. 4-A**

[See PART XIV, CHAPTER III, PARAGRAPH 61]

**Return showing Pure-Nickel and Cupro-Nickel coins cut or broken during the year ending ..... on account of being reduced in weight.**

Denomination	NUMBER			
	Cut and received on payment*			Cut and rejected
	Over 2 per cent but not more than 6¼ per cent	Over 6¼ per cent but not more than 25 per cent	Over 12½ per cent But not more than 25 per cent	
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 25 paisa only.**

**NOTE 2. The entires in columns 5 should represent Pure-Nickel and Cupro-Nickel coin cut and rejected as having lost more than 25 per cent in weight and as having been fraudulently defaced.**

**FORM T. E. 5**

*(Deleted)*

**FORM T. E. 6**

*(Deleted)*

**FORM T. E. 7**

*(Deleted)*

**FORM T. E. 8**

*(Deleted)*

**FORM T. E. 9**

*(Deleted)*

**FORM T. E. 10**

*(Deleted)*



**FORM T.E. 12**

[See APPENDIX B, PARA 4 (2)]

**ADVICE OF CURRENCY CHEST TRANSACTIONS AT**

the.....Sub-treasury.

The undersigned begs to intimate the deposit/withdrawal of Rs..... in notes and/or coins into/from the Currency Chest maintained at this sub-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.

Date.....

Treasury,  
Sub-Treasury.

Sub-Treasury  
Officer.

To

THE CURRENCY OFFICER.