

**GOVERNMENT OF PAKISTAN**  
**FINANCE DIVISION**



**GENERAL FINANCIAL RULES**

Volume II

REVISED THIRD EDITION

2018

## **Preface to the updated edition**

**This Compilation of General Financial Rules (GFR) - Vol. II incorporates all important orders relating to system of financial management and control i.e. budgeting, sanctioning the expenditure, custody and handling the stores, loans and advances, provident funds etc. General Financial Rules (GFR) - Vol. II was last prepared in 1984. Since then a number of orders have been issued, amended, updated or replaced by the Government, necessitating its revision.**

**We have revised the Compilation of General Financial Rules (GFR) - Vol. II. The orders which have become obsolete have been deleted. The clarifications and amendments, issued from time to time since 1984, have been incorporated.**

**It would be appreciated if any error or omission, found in the new Compilation of General Financial Rules (GFR) - Vol. II, is brought to the notice of the Ministry of Finance.**

**Finance Secretary  
Government of Pakistan**

**Islamabad  
Dated: 4th February, 2019**

# GENERAL FINANCIAL RULES OF THE FEDERAL GOVERNMENT

## Volume-II

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# GENERAL FINANCIAL RULES OF THE FEDERAL GOVERNMENT

## VOLUME - II

### APPENDIX 1

#### CLASSES OF CONTRACTS AND ASSURANCES OF PROPERTY AUTHORIZED BY THE PRESIDENT TO BE EXECUTED BY SUBORDINATE AUTHORITIES ON HIS BEHALF.

[Copy of notification No. F. 4 (3)/77-Law, dated the 25<sup>th</sup> March, 1978]

In pursuance of the Proclamation of the fifth day of July, 1977 read with the Laws (Continuance in Force) Order, 1977, (C.M.L.A) Order No. 1 of 1977, and in supersession of the late Ministry of Law and Labour (Law Division) Notification No. F. 122/48-Law, dated the 6<sup>th</sup> April, 1950 (in so far as it relates to Divisions in respect of which provision has been made in this notification), the President is pleased to direct that the under-mentioned contracts and assurances of property made in the exercise of the executive authority of the Federation may, in addition to the officers authorized under rule 7 or the Rules, of Business 1973, be made and executed on his behalf by the following officers, namely: —

#### I. AVIATION DIVISION

A. *In the case of Department of Civil Aviation —*

- (i) all contracts and instruments relating to subsidies to flying clubs, loans of aero-planes, equipments or other Government property to flying clubs and aircraft operators, by the Director General or any officer in the Department of Civil Aviation in Grade-19; and
- (ii) all instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.;
- (iii) all instruments relating to installation and maintenance of communication and navigational equipment and ancillary facilities;
- (iv) all instruments relating to execution of work of any kind connected with aerodromes and air routes, including buildings, roads, electric and water installations, fences, earthworks,

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<sup>1</sup> Inserted by SRO. 361(1)/79, dated 23<sup>rd</sup> April, 1979.

erection and maintenance of machinery, lighting apparatus and other equipments; and

- (v) all agreements relating to lease of houses, buildings, rooms and plots of land on civil aerodromes and landing grounds, grazing of cattle on aerodromes, fishing rights on civil aviation lands and cultivation of civil aviation lands and all instruments relating to sale of grass trees or other produce on civil aviation lands,

by any officer of the Department of Civil Aviation in BS 18 and above.

*B. In the case of Pakistan Meteorological Department—*

Where there is no staff of the Pakistan Public Works Department all contracts relating to original works and special repairs up-to Rs.2500/- additions to and alterations of buildings up-to Rs.200/- electrical installation up-to Rs.300/- and sanitary and water supply installations to the buildings under the administrative control of the Department up to Rs. 1000,

by the Director General, Meteorological Services in Pakistan.

**II. CABINET DIVISION**

*In the case of the Pakistan Computer Bureau —*

All contracts for hiring and maintenance of electronic data processing (EDP) equipment,

by the Director, Pakistan Computer Bureau.

**III. COMMERCE DIVISION**

*In the case of the Pakistan Tobacco Board—*

All contracts relating to purchase and requisitioning of lands for the establishment of tobacco research stations.

by the Chairman, Pakistan Tobacco Board.

#### IV. COMMUNICATIONS DIVISION

##### A. *In the case of Central Roads Organization—*

All contacts relating to feasibility of studies investigations and survey of projects of national importance,

by the Joint Secretary (Transport) to the Government of Pakistan in the Communication Division.

##### B. *In the case of the Pakistan Post Office Department—*

- (i) all contacts and other instruments relating to business of the Post Office Department managed by a Postmaster General, and
- (ii) all contracts, deeds and other instruments relating to business of a post office within the management and jurisdiction of a Superintendent of Post Office or Postmaster in B.S. 16 or above if the monthly expenditure involved does not exceed Rs. 1000/-

by the Superintendent of Post Offices, Superintendent of RMS or Postmaster in Grade 16 and above including a Deputy Controller of Post Office, Assistant Controller of Post Offices, and Senior Superintendent or Superintendent Foreign Post.

- (iii) all loans agreements relating to hiring of building and lands for the purpose of the Post Office Department or letting out departmental lands or buildings.

by the Postmaster-General, Superintendent of Post Offices, Superintendent of RMS, Postmaster in B.S. 16 and above including Deputy Controller or Assistant Controller of Post Offices and Senior Superintendent and Superintendent Foreign Posts or Assistant Director (Field) Postal Life Insurance, as the case may be;

- (iv) all contracts and other instruments relating to construction of Postal buildings where an agency of private contractor is employed,

by the Postmaster-General of the Circle in which the building is to be constructed;

- (v) all contracts relating to Group Insurance entered into with the Federal Government/Provincial Governments and other Government, semi-Government, local or private bodies.

by the Director-General, Deputy Director-General or the General Manager, Postal Life Insurance; and

- (vi) all contracts and other instruments relating to Life and Endowment Insurance Policies with the Postal Life Insurance,

by the General Manager, Postal Life Insurance or any Officer designated by him.

## V. DEFENCE DIVISION

A. *In the case of Military Engineer services (E-in-C's Branch) (Subject to any limits fixed by the Federal Government)—*

- (i) all instruments relating to purchase supply and conveyance or carriage of materials, store, machinery etc.;
- (ii) all instruments relating to the execution of works of all kinds connected with buildings, bridges, roads, canals, tanks, reservoirs, docks and harbours, and embankments and all instruments relating to the construction of water works, sewerage works, and the erection of machinery;
- (iii) security bonds for the due performance and completion of works;
- (iv) security bonds for the due performance of their duties by Government servants whom the officers specified below have the power to appoint;
- (v) leases for grazing cattle on canal banks or road sides or fishing in a canal, for the cultivation of land, leases of water for irrigation and other purposes, and leases of water power, and quarries and instruments relating to the sale of grass, trees or other produce on roadsides or in plantations;
- (vi) all instruments connected with the reconveyance of property given as security;



- (vii) instruments connected with the collection or farming of tolls at bridges or ferries, or other means of communication provided by the Provincial Government,
- (viii) agreements for the recovery of fines on account of drift wood or other timber passing into a canal, and
- (ix) agreements with temporary and permanent civilian personal;

by Engineer-in-Chief Director of Works when specifically authorized by the Engineer-in-Chief, Director of Works and Chief Engineer, Commander MES, Garrison Engineer, Assistant Garrison Engineer or Sub-Divisional Engineer.

- (x) all instruments relating to engagement of Consultant and Associates;

by Engineer-in-Chief or Director of Design and Consultancy when specifically authorized by Engineer-in-Chief;

- (xi) agreements for private connections to Military Engineer Services water supply system in military stations; and
- (xii) agreement for non-military connections to Military Engineer Services electrical installations, sewerage system, Sui Gas pipelines and surface drain;

by the Garrison Engineer concerned;

- (xiii) agreements or memoranda of terms for taking a supply of electric energy, gas, or water from an outside source for military buildings when the annual payment in the case of each station does not exceed Rs.500,000 and the payment of security deposit is not involved;

by the Commander, Military Engineer Services;

- (xiv) agreements or memoranda of terms for taking a supply of electric energy, gas or water from an outside source for military buildings when the annual payment in case of each station does not exceed rupees five lacs;

by the Director of Works and Chief Engineer of the Wing concerned.

- (xv) agreements entered into in Pakistan with civilian mechanics and other for a specified period of service in the Military Engineer Service;

by the Engineer-in-Chief, GHQ; and

- (xvi) all deeds and instruments relating to any matter other than those specified in items (i) to (xv); --

by the Ministry of Defense, Federal Government.

NOTE.—The above powers are subject to the rules laid down in the Defense Services Regulations for the Military Engineer Services.

B. *In the case of Master General of Ordnance in Pakistan --*

- (i) contracts for washing of textiles and repairs to garments and tentage;
- (ii) contracts for repairs of screens cooling chicks, coarse and fine to all units in Pakistan;
- (iii) contracts for repair of scientific instruments and all other type of service equipments i.e., repair of vehicles or their components, electrical motors, etc.;
- (iv) agreement with auctioneers for disposal of unserviceable and ordnance stores through public auction;
- (v) Agreements/contracts with local manufacturers firms for repair of A-in-U machinery/equipments and other stores through trade; and
- (vi) all other contracts, deeds and instruments other than leases of houses, land other immovable property for the Controller of Ordnance Factories and for the Director of Inspection and Technical Development,

by the Secretary to the Federal Government in the Ministry of Defense, the Master General of Ordnance in Pakistan, Director of Ordnance Services, Commanders of Headquarters, Division Areas, Brigades, Log Area and Station Commanders or officers of the Pakistan Army Ordnance Corps, officers of the Pakistan Electrical and Mechanical Engineers, the Chairman of Pakistan Ordnance Factories, the Director of Inspection and Technical Development of Chief Inspectors;

- (vii) all instruments connected with the reconveyance of property given as security,

by the Director of Ordnance Services or Chief Ordnance Officers.

C. *In the case of the Army Service Corps (including the Mechanical Transport Services) —*

- (i) contracts for supplies, for transport services for the Army Services Corps (including requirement for other services and Departments) and for services for and purchases from the Army Services Corps;
- (ii) contracts for supply of stores and repairs to or for building bodies for motor vehicles, and for conveyances of Military passengers on hill roads by Motor Vehicles; and
- (iii) all instruments connected with the reconveyance of property given as security;

by the Secretary, Joint Secretary or Deputy Secretary, Ministry of Defence, the Quartermaster-General in Pakistan, Division, Independent Brigade, Log Area, Northern Area and Station Commanders, or Officers of the Army Service Corps;

- (iv) agreements for the maintenance of subsidized civil mechanical transport section.

by the Secretary, Joint Secretary or Deputy Secretary, Ministry of Defence, Government of Pakistan ;

- (v) contracts for the supply of labour at ports,

by the Secretary, Joint Secretary or Deputy Secretary, Ministry of Defence Government of Pakistan, Quartermaster-General in Pakistan, Division, Independent Brigade, Log Area, Northern Area Commanders or Embarkation Commandants.

D. *In the case of the Army Remount Depot.—*

- (i) agreement with shippers for landing horses at the Remount and Veterinary Installation, Karachi,

by the Quartermaster General;

- (ii) sale by public auction of Government animals rejected from RV & FC (Remount),
- (iii) sale by private treaty of Government animals rejected from RV & FC (Remount),
- (iv) contracts for forage and stores,
- (v) contracts for petty works at Remount Depots and Breeding Area, and
- (vi) all instruments connected with the reconveyance of property given as security,

by the Officers Commanding of Remount Depots and District Remount Officers of Breeding Areas;

- (vii) leases of land harvesting or cutting rights, and renewal of such leases in Remount Depots --
  - (a) Up to one year,

by the Officers Commanding of the Remount Depots, and

- (b) Up to five years,

by DRV and F, GHQ;

- (viii) appointment of contractors for petty stores contracts in Remount Depots and Breeding Areas,

by DR & F, GHQ;

- (ix) appointment of local contractors for supplying grains to Horse / Donkey stallions and testing ponies in Breeding Areas,

by the District Remount Officers Breeding Areas;

- (x) leases of land for breeding purposes and subsequent renewal thereof.
  - (a) to individual breeders under Ghoripal Scheme;

by District Remount Officers, Breeding Areas, and

(b) to stud Grantees,

by the Quartermaster General.

E. *In the case of the Military Farms Department of the DRV & F Corps--*

(i) leases of land, purchases or leases or harvesting or cutting rights and renewal of such leases, where the period of each lease or each separate renewal does not exceed --

(a) twelve months,

by the Assistant Directors of Military Farms,

(b) five years,

by the Director of Remounts, Veterinary and Farms;

(ii) contracts for supplies and services to, including building, and purchases from the Military Farms Departments,

by the Secretary, Joint Secretary or Deputy Secretary to the Federal Government in the Ministry of Defence, the Quartermaster General in Pakistan, the Director of Remounts, Veterinary and Farms of Assistant Directors of Military Farms.

F. *In the case of Military Lands and Cantonments Departments, --*

(i) agreements for private connections of water supply systems in Cantonments under the control of the Military Engineer Services or the Public Works Department,

by the Garrison Engineer or as the case may be, the Divisional Officer of the Public Works Department;

(ii) Leases and surrender deeds --

(a) of lands and buildings in cantonments belonging to the Government, the executive management of which has not been entrusted to the Cantonment Board under the Cantonment Land Administration Rules, 1937,

by the Military Estates Officers;

- (b) of lands and buildings in cantonments belonging to the Government the executive management of which has been entrusted to the Cantonment Board under the Cantonment Land Administration Rules, 1937.

by the Executive Officer concerned;

- (iii) Leases of houses appropriated by Government under the provisions of the Cantonments (House Accommodation) Act, 1923.

by the Officer Commanding the Station;

- (iv) all documents relating to proprietary rights of Government in the land in Cantonments;
- (v) leases of houses, land or other immovable property leased or acquired on behalf of the Military provided that the annual rent reserved does not exceed Rs. 50,000; and
- (vi) contracts and instruments relating to property outside Cantonments but under the management of the Military Estate Officer --
  - (a) Licenses for a period not exceeding one year,
  - (b) Other contracts with the exception of sale deeds,

by the Military Estates Officer concerned;

- (vii) any other contract or instrument relating to Military lands and cantonments not covered by the preceding sub-paragraphs,

by the Director, Military lands and Cantonments.

G. *In the case of Pakistan Navy and the Sea Transport Service (Pakistan)*—

- (i) charter-party contracts for hiring of merchant vessels for conveyance of troops, ammunition, etc., and for other naval and military purposes,
- (ii) contracts for conveyance of troops, naval and military stores, etc.,

by the Chief of the Naval Staff, Assistant Chief of the Naval Staff (Operation) or Commander, Karachi;

- (iii) charter-party contracts for hiring out of ships, oilers, vessels and crafts belonging to the Pakistan Navy to any Commercial firm, foreign Government etc.,
- (iv) contracts for purchase, acquisition on transfer or loan as well as for the construction of naval ships, vessels, crafts boats, aircrafts, helicopters, etc., from international agencies, foreign Governments, Commercial firms etc.,
- (v) contracts relating to execution of projects of all kinds connected with construction of buildings, docks and harbours, quay-walls and embankments, dolphins, etc., when such projects are financed either by the Government of Pakistan or jointly either any foreign Government or solely by the any foreign Government,

by the Chief of the Naval Staff, or Assistant Chief of Naval Staff (Operations) or Assistant Chief of Naval Staff (Supply Services) ;

- (vi) contracts for supply of miscellaneous marine stores, provisions, sewing, washing, repairing and re-stuffing troop bedding, cleaning and painting troop decks, stevedorage, etc, in respect of merchant vessels hired on charter-party contracts,

by the Chief of Naval Staff as the Director of Sea Transport, the Divisional Sea Transport Officer (Pakistan) or the Sea Transport Officer at Karachi;

- (vii) contracts relating to execution of works of all kinds connected with buildings, bridges, roads, canals, tanks, reservoirs including construction of water works, sewage works, electric and gas fittings and Chief Engineer (Navy), Commander, M.E.S. (Navy) or Garrison Engineer thereto,

- (viii) contracts for supply of water, gas or electricity energy to naval establishment,

by the Assistant Chief of Naval Staff (Supply Service) or Director of Works and Chief Engineer (Navy), Commander, M.E.S. (Navy) or Garrison Engineer (Navy);

- (ix) contracts for hydrographic survey, sale of charts and other hydrographic publications issued by the Pakistan Navy,

by the Assistant Chief of Naval Staff (Operations) or Hydrographer of Pakistan Navy;

- (x) contracts for repairs to Naval Ships, crafts, aircrafts, helicopters and their on-board equipments,
- (xi) contracts for cleaning of fuel oil tanks and removal of fuel oil sullage from naval ships,

by the Assistant Chief of Naval Staff (Technical Services) or Director of Ships Maintenance and Repairs or Commander Logistics or General Manager, P.N. Dockyard;

- (xii) contracts for repairs to machinery and equipment, etc., belonging to Naval establishment including the Floating Dock and Naval Dockyard,
- (xiii) contracts for installation and wiring of radio, radar, electrical, mechanical and electronic machinery and equipments as well as modifications to such equipments in Naval ships and establishments,

by the Assistant Chief of Naval Staff (Technical Services) or Director of Ships Maintenance and Repairs or Director of Naval Weapons and Equipment or Commander Logistics or General Manager, P.N. Dockyard.

- (xiv) contracts for construction, alterations, additions, modifications and conversion of P.N. ships/crafts/boats,

by the Chief of the Naval Staff or Assistant Chief of Naval Staff (Technical Services) or the Director of Ships Maintenance and Repairs or the Director of Naval Weapons and Equipments or the Director of Naval Constructions:

- (xv) contracts for indigenously developed items or locally manufactured available substitutes,

by the Assistant Chief of Naval Staff (Technical Services) or the Director of Inspection and Technical Development or the Commander Logistics or General Manager, P.N. Dockyard.

- (xvi) contracts for hire of civilian motor transport, including buses, taxis, lorries, required for Pakistan Navy as well as foreign men-of-war VIPs,



(xvii) contracts for sewing of uniform, supply of clothing items, repairs of footwear, maintenance, repair and overhaul of weighing and other machines,

(xviii) contracts for maintenance, repair, servicing and cleaning of typewriters, duplicators and other machines,

(xix) contracts for provisions not supplied by Station Supply Depot, Hospital comforts and condiments,

by the Assistant Chief of Naval Staff (Supply Services) or Director of Naval Stores or Commander Karachi or Commander Logistics, Commanding Officer Naval Stores Depot or Commanding Officer of P.N. Establishment,

(xx) contracts for the purchase of all kinds of stores and machinery including fuel oil and bunkering of naval ships and supply of coal to ships and establishments,

by the Assistant Chief of Naval Staff (Supply Services) or Director, Deputy Director or Assistant Director, Defence Purchase (Navy),

(xxi) agreement for all services rendered by the Naval personal, crafts, etc., including diving assistance, hire of tugs, etc., to civilian firms and contractors, shipping and other companies and other Government and semi-Government Departments,

by the Commander Karachi or Commander Logistics;

(xxii) contracts for hire of cranes, etc, belonging to as well as for all other repayment services rendered by Naval Dockyard,

by the Commander Logistics or General Manager, PN Dockyard.

H. In the case of the Pakistan Air Force --

(i) contracts for the recovery of exploded practice bombs or expended bullets from Pakistan Air Force bombing ranges, and

(ii) contracts and other instruments for local services to PAF Bases Units, including stitching, washing, dry cleaning, repair, manufacture and alteration of garments and footwear, etc., repair of scientific instruments and all other types of service equipments etc., operation of canteen services and cinema contracts;

by the PAF Base Commander or Officer Commanding Units.

I. *In the case of Ordnance and Clothing Factories under the Directorate of Ordnance Factories --*

by the Q.M.G.:

- (i) all instruments relating to manufacture and supply of furniture,
- (ii) contracts for supply of materials,

by the Director Quartering;

- (iii) all other contracts for piece work,

by the Commander Log Area/Divisional Commander.

J. *In the case of the Quartermaster General, Furniture Organization --*

- (i) all instruments relating to manufacture and supply of furniture,

by the Q.M.G. :

- (ii) contracts for supply of materials,

by the Director Quartering :

- (iii) contracts for piece works,

by the Commander Logistics, Area/Northern Area or the Division Commander concerned :

- (iv) security Bond for due performance and completion of work,

by the Station Commander,

K. *Miscellaneous Contracts --*

- (i) contracts for the supply of hot weather establishments and other temporary labor,

by the Officer Commanding the unit, the Officer Commanding the Sanatorium, or the Commanding Officer of the Hospital,

- (ii) contracts for petty supplies to hospitals,

by the Officer Commanding the Hospital,

- (iii) contracts for supply of dairy produce,  
by the D.R.V. & F., where Military Farms do not function,
- (iv) cinema contracts,  
by the Officer Commanding the Station or the Officer Commanding the Units,
- (v) contracts for the operation of Canteen Services for the troops by  
Canteen Contractors (after approval of the contract by the  
Quartermaster General in Pakistan), in the case of --
- (a) General Canteen Contracts,  
by the Officer Commanding Station or the Administrative Commandant;
- (b) Unit Contracts,  
by the Officer Commanding Unit.
- (c) Garrison Institute (Hill Station or Depot) contracts,  
by the Officer Commanding Hill Station or Depot,
- (vi) contracts for employment of Chinese translators by the  
Government of Pakistan,  
by the Pakistan Ambassador at Peking,
- (vii) all contracts, deeds and other instruments relating to supplies and  
services to, or purchases from, the Canteen Stores Department,  
by the Chairman, Board of Control, Canteen Stores Department."

[F. No. 4(1)/79-Law.]

**VI. DEFENCE PRODUCTION DIVISION:**

A. *In the case of Director-General of Defence Procurement --*

all contracts relating to procurement of defence stores and services:--

(i) up to Rs. 1 lac

by the Deputy Director or Assistant Director, Defence Purchase (Army), (Navy)  
or (Air Force), as the case may be;

(ii) up to Rs. 3 lacs;

by the Deputy Director, Defence Purchase (Army), (Navy), or (Air Force), as the case may be ;

(iii) up to Rs. 10 lacs;

by the Director, Defence Purchase ;

(iv) up to Rs. 25 lacs;

by the Director of Procurement (Army), (Navy) or (Air Force), as the case may be; and

(v) up to Rs. 1 crore;

by the Director General, Defence Procurement.

B. *In the case of Pakistan Ordnance Factories Board --*

(i) all contracts relating to purchase of plants, machinery and other stores,

by the Chairman, POF Board, Director of Industrial and Commercial Relations, Director of Projects, Chief Superintendent Procurement and Stores, POF, Controller of Works, Controller of Projects, Chief Superintendent POF, Gadwal, Superintendent (Purchase), Superintendent (Projects), Works Manager (Purchase), and Works Manager (Projects);

(ii) all agreements or contracts relating to license with foreign firms pertaining to collaboration in defence production,

by any member of POF Board, Director of Projects, Principal Technical Executive, Controller of Projects or Chief Superintendent, POF, Gadwal;

(iii) all contracts relating to civil engineering works --

(a) Up to Rs. 1 Lac.

by the Superintendent, Civil Engineering or Superintendent, Medical Engineering;

(b) Up to Rs. 5 lacs;

by the Director of Projects and Controller of Works and

(c) Up to Rs. 5 lacs;

by the Director Industrial and Commercial Relations;

(iv) all contracts, including terms contracts relating to installation of plants, machinery and services,

by the Director of Projects, Controller of Works, Controller of Projects, Chief Superintendent, POF, Gadwal, Superintendent Civil Engineering or Superintendent Projects;

(v) all contracts relating to manufacture of ordinance and clothing stores,

by the Chief Superintendent Purchase & Stores or Superintendent Purchase;

(vi) all agreements relating to services in POFs, including service contracts with foreign nationals,

by the Director of Projects, P.T.E., Controller of Works, Controller of Projects, Chief Superintendent ,POF, Gadwal, Chief Administrative Officer, POF Board, Superintendent, Personnel Administration or Factory Superintendent ; and

(vii) all agreement relating to lease of houses, lands and other immovable property,

by the Director of Projects, Controller of Works, Controller of Projects, Chief Superintendent, POF, Gadwal, Chief Administrative Officer, POF Board, Factory Superintendent or Superintendent Civil Engineering.

## VII. EDUCATION DIVISION

A. *In the case of the Central Board of Film Censors: --*

(i) all agreements relating to hiring of building for office accommodation and projection halls, and

(ii) all contracts and instruments relating to business of Central Board of Film Censors,

by the Chairman, Central Board of Film Censors.

B. *In the case of the Departments of Stationery and Forms.*

all agreement relating to lease of office and residential accommodation for officers of the Department at stations where Estate Office is not functioning,

by the Controller, Department of Stationery and Forms.

**VIII. ESTABLISHMENT DIVISION**

*In the case of Academy for Administrative Training Lahore --*

all contracts relating to lease of houses and hotel accommodations taken for Government servants and probationers in the Academy,

by the Director, Academy for Administrative Training, Lahore.

**IX. FINANCE DIVISION**

A. *In the case of the Central Excise Department.--*

(i) all contracts relating to lease of land under the control of a Central Excise Collectorate where such lease is permissible,

by the Controller of Central Excise, Deputy Collector or Assistant Collector of Central Excise in charge of the Division --

(ii) all contracts relating to supply of articles or sale of useless, unclaimed or confiscated articles,

(iii) all contracts relating to lease of Government buildings or hiring of buildings for the use of Department, and

(iv) all contracts and other instruments relating to purchase, supply and conveyance or carriage of building materials, stores, machinery etc., petty construction and repairs and public works of every description, which are not executed by the Pakistan Public Works Department ;

by the Collector of Central Excise concerned.

B. *In the case of the Customs Department —*

- (i) all contracts, deeds and other instruments relating to business of the Customs Department, and
- (ii) all agreements relating to lease of houses required for the officers of Customs provided the rent does not exceed the limit prescribed by the Government,

by the Collector of Customs.

C. *In the case of the Income-tax Department —*

all contracts and instruments other than those relating to Income Tax Appellate Tribunal,

by the respective Commissioner of Income Tax.

D. *In the case of Ministry of Finance, Treasuries, Accounts and Audit Officers—*

- (i) all instruments relating to re-assignment of insurance policies which are assigned to the President of Pakistan in accordance with the rules regulating the General Provident Fund,

by the Accounts Officer concerned of the Fund, as defined in the rules of the Fund; and

- (ii) all deeds relating to re-conveyance of security given by Sheriffs in District Treasuries and Sub-District Treasuries,

by the Collector or Deputy Commissioner of the District concerned.

E. *In the case of the Pakistan Mint —*

- (i) all contracts relating to purchase and supply of medicines, stores, clothing, building materials and matters incidental thereto, the provision of Labour and indentures to bind apprentices at the Mint for a definite term,
- (ii) all contracts relating to sale of worn-out stores, ashes and other waste products,

- (iii) all installments connected with re-conveyance of property given as security,
- (iv) all instruments relating to execution of work of all kinds connected with the additions to and alterations of buildings and plants, foundation and housing of machinery and electric and sanitary installations,
- (v) all service agreements, and
- (vi) all contracts, deeds and other instruments relating to execution of Non-Coinage orders, by the Master of the Mint.

F. *In the case of the State Bank of Pakistan—*

Government Securities,

by the Governor or Deputy Governor of the State Bank of Pakistan.

**X. FOOD AND AGRICULTURE DIVISION:**

**(I) AGRICULTURE WING:**

(A) *In the case of Agricultural Census Organization —*

all contracts and instruments relating to business of Agricultural Census Organization, purchase of stores and works, lease of houses, and Government property in accordance with the General Financial Rules,

by the Agricultural Census Commissioner.

**B. *In the case of Federal Directorate of Agricultural Supplies —***

- (i) all contracts and instruments relating to purchase and disposal of fertilizers and pesticides, supply and conveyance or carriage of material, stores and machinery, etc.,

by the Secretary, Joint Secretary or Deputy Secretary to the Government of Pakistan in the Ministry of Food and Agriculture, Director-General (I&B), Director (PPA) or Deputy Director (I&B) and



- (ii) all instruments relating to re-conveyance of property given as security, lease of houses, lands or other immovable property and all contracts and instruments relating to disposal of surplus, obsolete and waste stores of fertilizers and pesticides located in Pakistan and belonging to the Federal Government,

by the Deputy Director (Procurement) or Assistant Director (Procurement) in the Federal Directorate of Agricultural Supplies or the Agricultural Counselor in the Embassy of Pakistan, U.S.A.

*C. In the case of Marine Fisheries Department –*

all contracts, deeds and other instruments relating to purchase of laboratory chemicals, apparatus, etc., and repairs to the departmental fishing vessels,

by the Director, Marine Fisheries Department; and

*D. In the case of Department of Agricultural and Livestock Products Marketing and Grading –*

all agreements relating to hiring private accommodation for the establishment of departmental offices,

by the Agricultural and Livestock Marketing Adviser.

**II. FOOD WING:**

*A. In the case of Main Wing –*

- (i) all contracts and instruments relating to purchase, transportation, Insurance of foodstuffs, machinery and stores,
- (ii) all instruments relating to execution of works of all kinds connected with additions to and alterations of buildings and plants and with foundations and housing of machinery and electric and sanitary installations, and
- (iii) all agreements relating to lease- of houses, lands or other immovable property,

by the Secretary, Joint Secretary or Deputy Secretary to the Government of Pakistan in the Food Wing of the Food and Agriculture Division; and

- (iv) all instruments relating to the re-conveyance of property given as security,

by the Secretary, Joint Secretary or Deputy Secretary to the Government of Pakistan in the Food and Agriculture Division or the Director of Accounts.

**B.** *In the case of Directorate-General of Food—*

- (i) all contracts relating to stevedoring and handling of food-grains, gunny bags and other stores at the port, disposal of damaged food-grains, unserviceable gunny bags and other stores, etc., and
- (ii) all agreements relating to lease of storage plots, storage godowns or other immovable property,

by the Director-General of Food or Director of Food.

**XI. FOREIGN AFFAIRS DIVISION:**

All contracts and assurances relating to property in foreign countries,

by the Pakistan Ambassador in the country of his accreditation.

**XII. HEALTH DIVISION:**

- (i) all contracts relating to supply of diet items to the patients in hospitals,

by the Director, Jinnah Postgraduate Medical Centre, Karachi, the Medical Superintendent, <sup>2</sup>Federal Government Services Hospital, Islamabad, or the Airport Health Officer, Karachi Airport, as the case may be;

- (ii) all contracts relating to supply of articles of food, fodder, etc, for animals kept in hospitals or laboratories for research purposes,

by the Director, Jinnah Postgraduate Medical Center, Karachi, the Director, National Health Laboratories, Islamabad, or the Director, Central Drugs Laboratories, Karachi, as the case may be;

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<sup>2</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) all contracts relating to supply of medical stores, general stores, hospital equipments, laboratory chemicals and laboratory equipment,

by the Director, Jinnah Postgraduate Medical Center, Karachi, the Medical Superintendent, <sup>3</sup>Federal Government Services Hospital, Islamabad, the Director, National Health Laboratories, Islamabad, the Director, Central Drugs Laboratory, Karachi, the Officer-in-Charge, T.B. Center, Rawalpindi, Port Health Officer, Karachi: Airport Health Officer, Karachi | Lahore | Peshawar | Islamabad, Health Officer, <sup>4</sup>Federal Government Servants Colonies, Karachi, Chief Health Officers, Central Health Organization, Rawalpindi or Director, Tuberculosis Control, Karachi, as the case may be,

- (iv) all contracts relating to clearance and on forwarding of the relief supplies,

by the Director, Central Health Establishment, and

- (v) all contracts trading to supply of articles of dead stock or petty supplies and sale of useless, unclaimed or confiscated articles,

by the Port Health Officer, Karachi, Airport Health Officer, Karachi | Lahore | Peshawar | Islamabad, as the case may be.

### **XIII. INDUSTRIES DIVISION:**

In the case of Department of Investment Promotion and Supplies, Office of Textile Commissioner and Office of Controller of Weights and Measures: –

- (i) all contracts and instruments relating to purchase, supply and conveyance or carriage of materials stores, machinery etc.
- (ii) all instruments relating to the reconveyance of property given a security, and
- (iii) all instruments relating to the execution of works of all kinds connected with the additions to and alteration of the buildings and plants, and with foundations and housing of machinery and electric and sanitary installation,

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<sup>3</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>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.

by the Secretary, Additional Secretary, Joint Secretary or Deputy Secretary to the Government of Pakistan in the Industries Division, Director-General, or Deputy Director-General, Investment Promotion and Supplies, Director of Supplies, Deputy Director of Supplies, Assistant Director of Supplies, Director of Disposal, Deputy Director of Disposal, Assistant Director of Disposal, Textile Commissioner, Director, Deputy Director or an Assistant Director in the Office of the Textile Commissioner, and Controller or Deputy Controller of Weights and Measures, as the case may be;

- (iv) all agreements relating to lease of houses land, or other immovable property;

by the Secretary, Additional Secretary, Joint Secretary or Deputy Secretary to the Government of Pakistan in the Industries Division, Director-General, Deputy Director-General, Director of Administration and Coordination, Department of Investment Promotion and Supplies, Textile Commissioner or Director in the Office of the Textile Commissioner, Controller or Deputy Controller of Weights and Measures, as the case may be.

- (v) all contracts and instruments relating to disposal of surplus, obsolete and waste stores located in Pakistan and belonging to the Defense Services, Civil Department of the Government of Pakistan, and Provincial Governments,

by the Joint Secretary, Deputy Secretary to the Government of Pakistan in the Industries Division. Director-General, Deputy Director-General, Investment Promotion and Supplies, Director, Deputy Director or Assistant Director of Disposals, Textile Commissioner, Director, Deputy Director or Assistant Director in the Office of the Textile Commissioner, Iron and Steel Controller or Deputy Controller of Weights and Measures, as the case may be;

- (vi) all agreements and instruments relating to the appointment and control of stockholders and re-rolling mills and supply of steel materials by such stockholder and mills,

by the Iron and Steel Controller; and:

- (vii) Net Cost Emergency Repairs Agreements,

by the Director-General, Investment Promotion and Supplies.

**XIV. KASHMIR AFFAIRS AND NORTHERN AFFAIRS DIVISION:**

A. *In the case of the Directorate of Civil Supplies and Transport—*

all contracts and instruments relating to purchase, supply, conveyance or carriage of material, stores, machinery, food-grains and essential commodities within Pakistan or from Pakistan to Azad Kashmir and Northern Areas (Gilgit, Baltistan and Diamer Districts) and hiring of buildings for office accommodation and storage of such commodities,

by the Director, Civil Supplies and Transport for Azad Kashmir and Northern Areas.

B. *In the case of the Resident and Commissioner for Northern Areas, Gilgit—*

(i) all contracts to be awarded and concluded by Northern Areas PWD, Gilgit—

by the Executive Engineer of the respective Division subject to any limit by fixed by the Department;

(ii) all contracts and agreements relating to lease pertaining to Agriculture Department,

by the Deputy Commissioner of the respective District ;

(iii) all contracts and agreements relating to lease of forest,

by the Conservator of Forests;

(iv) all agreements and deeds relating to grant of loan under Industries Department,

by the Planning Officer or Secretary to the President and Commissioner;

(v) all contracts and agreements relating to lease of mines,

by the Mining Engineer;

(vi) all contracts and agreements relating to affairs of District and Town Committees concerned,

by the respective Chairman;

- (vii) all contracts and other instruments relating to lease or sale of land mortgaged to Government in security for loans execution of civil works not under P.W.D.,

by the Deputy Commissioner;

- (viii) all contracts and agreements relating to Health Department, by the Agency surgeon;

- (ix) the contracts and instruments relating any matter falling within the jurisdiction of the Settlement Department,

by the settlement officer (officer on special duty, Revenue) ;

- (x) all agreements relating to recovery of loans under the Land Improvement Loans Act, 1883,

by the Deputy Commissioner ; and

- (xi) all contracts and agreements relating to departments other the those mentioned above,

by the Resident and Commissioner or the Head of the Departments concerned.

**XV. LAW DIVISION:**

*In the case of Income-tax Appellate Tribunal –*

all contracts and instruments relating to the Tribunal,

by the President, Income-tax Appellate Tribunal.

**<sup>5</sup>XV.-A – PETROLEUM AND NATURAL RESOURCES DIVISION:**

**A.** *In the case of the Directorate-General of Gas –*

- (i) All instruments relating to license for gas transmission and distribution and deeds for distribution of gas in Pakistan.
- (ii) all instruments relating to license for production and distribution of liquefied petroleum gas, and

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<sup>5</sup> Inserted vide M/o Law & Parliamentary Affairs SRO 25(1)81, dated 08-01-1981.

- (iii) all instruments relating to transfer of shares held by Government in different gas companies in Pakistan,

by the Secretary, Additional Secretary or Joint Secretary to the Government of Pakistan in the Petroleum and Natural Resources Division or the Director-General, gas.

**B. *In the case of the Directorate-General of Oil—***

- (i) all contracts and agreements relating to the establishment of refineries, lube blending plants, used oil reclamation plants, white oil production plants, POL testing laboratories, laboratories | Plants related to petroleum products, import of crude oil/petroleum products and export of petroleum products, non-blend-able lubricants and greases and transportation thereof and acquiring services of experts, and
- (ii) all agreements relating to lease of houses, land and other immovable property,

by the Secretary, Additional Secretary or Joint Secretary to the Government of Pakistan in the Petroleum and Natural Resources Division or the Director General, Oil.

**C. *In the case of the Directorate-General of Petroleum Concessions—***

all instruments relating to petroleum exploration licenses, oil prospecting licenses, oil mining leases and deeds relating to assignments,

by the Secretary, Additional Secretary, Joint Secretary to the Government of Pakistan in the Petroleum & Natural Resources Division or the Director-General, Petroleum Concessions.

**D. *In the case of Directorate-General of Energy Resources—***

- (i) all agreements relating to lease or hiring of buildings required for the development, deployment and demonstrations of renewable sources of energy, and
- (ii) all instruments relating to execution of work of all kinds connected with project sites and estates in the charge of the Department.

by Secretary, Additional Secretary or Joint Secretary to the Government of Pakistan in the Petroleum and Natural Resources Division or the Director-General, energy Resources ;

**E. *In the case of Geological Survey of Pakistan –***

- (i) all agreements relating to lease or hiring of buildings required for the Geological Survey of Pakistan,
- (ii) all instruments relating to purchase, supply and conveyance or carriage of material, stores, machinery, etc., and repairs thereof,
- (iii) all instruments relating to execution of work of all kinds connected with buildings and estates in the charge of the Department, and:
- (iv) all agreements for drilling operations,

by the Secretary, Additional Secretary or Joint Secretary to the Government of Pakistan in the Petroleum and Natural Resources Division or the Director-General or Deputy Director-General, Geological Survey of Pakistan; and:

- (v) all contracts relating to catering in the tiffin rooms within the premises of the offices of the Geological Survey of Pakistan,

by the Director-General or the Deputy Director-General, Geological Survey of Pakistan.

**XVI. PLANNING DIVISION:**

all contracts relating to research studies in connection with the preparation of perspective plans:

- (i) where the amount does not exceed Rs. 1 lac by the Joint Secretary, and
- (ii) where the cost exceeds Rs. 1 lac, by the Secretary or Additional Secretary.

**XVII. RAILWAY DIVISION:**

- (i) all instruments relating to purchase or hire, supply and conveyance of materials, stores, machinery, plant, telephone lines and coal etc.,



by a member of the Railway Board, the Director, Railway Board, Chief Administrative Officer, Chief Engineer, Deputy Chief Engineer, Chief Operating Superintendent, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Traffic Manager, Deputy Chief Operating Superintendent, Divisional Superintendent Divisional or Executive Engineer, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional Electrical Engineer, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Chief Signal and Telecommunication Engineer, District or Divisional Signal Engineer Divisional Superintendent, Workshop, Moghalpura or Project Director of Special Project;

- (ii) all instruments relating to the execution of work of all kinds connected with the Railways, open or under construction,

by the Member of the Railway Board, Chief Administrative Officer, Chief Engineer, Deputy Chief Engineer, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Operating Superintendent, Deputy Chief Operating Superintendent, Chief Traffic Manager, Chief Medical Officer, Medical Superintendent, Medical Officer, Divisional Superintendent, Executive Engineer, Divisional Engineer, Assistant Engineer, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional Electrical Engineer, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Bridge Engineer, Chief Signal and Telecommunication Engineer. Divisional Superintendent, Workshop, Moghalpura or Project Director of Special Project;

- (iii) all security bonds relating to due of performance and completion of works,

by a member of the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Engineer, Deputy Chief Engineer, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Operating Superintendent, Deputy Chief Operating Superintendent, Chief Traffic Manager, Divisional Superintendent, Divisional Engineer, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional Electrical Engineer, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Divisional Superintendent, Workshop, Moghalpura, Chief Signal and Telecommunication Engineer, District or Divisional Engineers or Project Director of Special Projects;

- (iv) all contracts and other instruments relating to transport of passengers, goods and coaching traffic by transport agents, sale of tickets by tourist or other agents authored by Railways, working of ferries and ferry steamers in connection with the working of Railways and all contracts in connection with the loading and unloading,

stocking and delivery of goods, parcels, stores and material including loco coal and other matters necessary for incidental to railway working,

by a member of the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Engineer, Deputy Chief Engineer, Bridge Engineer, Chief Signal and Telecommunication Engineer, Division Signal Engineer, Chief and Deputy Chief Operating Superintendent, Chief Traffic Manager, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Divisional Mechanical Engineer, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional Electrical Engineer, Divisional Superintendent or Divisional Superintendent Workshop, Moghalpura;

- (v) all instruments relating to collection or farming or tolls at bridges of ferries or other means of communications provided by the Railways,

by a member of the Railway Board, Chief Administrative Officer, Chief Engineer, Chief Signal and Telecommunication Engineer, Chief Traffic Manager, Chief Operating Superintendent, Deputy Chief Operating Superintendent, Divisional Superintendent, Executive Engineer or Divisional Engineer or Project Director of Special Projects;

- (vi) all agreements relating to lease of houses, land or other immovable property where the rent recovered does not exceed Rs.5,000/- a month (excluding all agreements relating to lease of small branch line or railways.)

by a member of the Railway Board, Chief Administrative Officer, Chief Engineer, Deputy Chief Engineer, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Traffic Manager, Chief Operating Superintendent, Deputy Chief Operating Superintendent, Divisional Superintendent, Divisional Commercial or Transportation Officer, Executive Engineer, Chief Mechanical Engineer, Divisional Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory or Project Director Special Projects;

- (vii) all agreements or other instruments relating to lease with outsiders for grazing cattle, fishing in railway tanks, cultivation of water-nuts, irrigation and sale of grass trees or other products on Railways land,

by a Member of the Railway Board, Chief Administrative Officer, Chief Engineer, Deputy Chief Engineer, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Traffic Manager, Chief Operating Superintendent, Deputy Chief

Operating Superintendent, Divisional Superintendent, Executive Engineer, Divisional Engineer Superintendent, Walton Training School, Lahore, Cantonment Project Director of Special Projects;

- (viii) all agreements relating to licenses to outsiders for laying pipe lines, buildings wharves, stacking stones, coal, firewood, etc., on railway land, creating bulk oil depots etc., in connection with working of traffic carried on railways,

by a Member of the Railway Board, Chief Administrative Officer, Chief Engineer, Deputy Chief Engineer, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Traffic Manager, Chief Operating Superintendent, Deputy Chief Operating Superintendent, Divisional Superintendent, Divisional Commercial Officer, Divisional Transportation Officer or Project Director of Special Projects;

- (ix) all contracts relating to sale of scrap, ashes and stores,

by a member of the Railway Board, Chief Administrator Officer, Chief Personnel Officer, Chief Engineer, Deputy Chief Engineer, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional or District Electrical Engineer, Bridge Engineer, Chief Signal and Telecommunication Engineer, Divisional Signal Engineer, Chief Operating Superintendent, Chief Traffic Manager, Deputy Chief Operating Superintendent, Chief Mechanical Engineer, Carriage Factory, Divisional Superintendent, Divisional Executive Engineer, Divisional Transportation Officer, or Divisional Superintendent, Workshop, Moghalpura;

- (x) all agreements including running power agreements relating to interchange of traffic with Indian Government and State Railways and with private or guaranteed Railway Companies, Tramway Companies and other carrying Companies,

by a member of the Railway Board;

- (xi) all agreements with Government Inspectors, Engine Driver, Foremen and other mechanics on the expiry of their original covenants,

by a Member of the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Operating Superintendent, Chief Traffic Manager, Chief Engineer, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Deputy Chief Engineer, Divisional Superintendent or Chief Electrical Engineer, Chief Signal and Telecommunication Engineer;

- (xii) all agreements with non-pensionable subordinate employees employed by Pakistan Government Railways apprentices drivers and other apprentices in the subordinate service relating to the terms and conditions of service,

by a Member of the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Engineer, Divisional Superintendent, Superintendent Watch & Ward Department, Divisional or Executive Engineer, Chief Medical Officer, Medical Superintendent, Divisional Superintendent Workshop, Moghalpura, Chief Signal and Telecommunication Engineer, Deputy Chief Engineer, Chief Operating Superintendent, Deputy Chief Operating Superintendent, Chief Traffic Manager, Project Director of Special Projects, Divisional Transportation Officer, Divisional Commercial Officer, Superintendent Transportation, Assistant Traffic Manager, Project Director of Special Projects, Divisional Transportation Officer, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Chief Electrical Engineer, Deputy Chief Electrical Engineer, Divisional or District Electrical Engineer, Chief Signal and Telecommunication Engineer, Assistant Electrical Engineer, Divisional Personnel Officer, Assistant Personnel Officer, Bridge Engineer, Director Railway Audit, Deputy Director Railway Audit, Divisional Audit Officer, Workshop Audit Officer, Store Audit Officer or Senior Statistical Officer, Principal, Walton Training School.

- (xiii) all agreements relating to service with student Engineers and Overseer,

by the Chief Engineer;

- (xiv) all security bonds for the due performance of duties by Government servants,

by a Member of the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Engineer, Deputy Chief Engineer, Divisional Superintendent, Superintendent, Watch & Ward Department, Executive Engineer, Divisional Engineer, Divisional Superintendent, Workshop, Moghalpura, Project Director of Special Projects, Bridge Engineer, Chief Operating Superintendent, Chief Traffic Manager, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Chief Electrical Engineer, Chief Signal and Telecommunication Engineer or Director Railway Audit;

- (xv) all security bonds from Station Masters and Commercial Group Students, Relieving Clerk. Probationary Guards, etc., who attend the Walton Training School for a course of study,

by the Principal, Walton Training School, Pakistan Railways;

(xvi) all instruments relating to advances for the purchase of motor-cars,

by a Member of Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Engineer, Chief Operating Superintendent, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Chief Traffic Manager, Divisional Superintendent Workshop, Moghalpura, Chief Electrical Engineer, Deputy Chief Engineer, Chief Signal and Telecommunication Engineer, Bridge Engineer, Divisional Engineer, Divisional Superintendent, Superintendent, Watch and Ward Department or Director, Railway Audit.

(xvii) all instruments relating to re-conveyance of property given as security,

by a Member of the Railway Board, Chief Administrative Officer, Chief Engineer, Bridge Engineer, Chief Signal and Telecommunication Engineer, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Chief Electrical Engineer, Director, Railway Audit, Deputy Director, Railway Audit, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Traffic Manager, Operating Superintendent, Deputy Chief Operating Superintendent, Chief Traffic Manager, Divisional Superintendent, Superintendent, Watch and Ward Department, Executive Engineer or Divisional Engineer;

(xviii) all agreements relating to supply of electrical power, electricity or water to Railways by agencies other than Railways themselves,

by a Member of the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Operating Superintendent, Chief Traffic Manager, Project Director of Special Project, Chief Engineer, Chief Mechanical Engineer, Deputy Chief Mechanical Engineer, Carriage Factory, Chief Electrical Engineer or Divisional Superintendent;

(xix) all agreements relating to supply of electricity and water by Railways to outsiders,

by a Member of the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Engineer, Deputy Chief Engineer, Divisional or Executive Engineer, Divisional Superintendent, Chief Electrical Engineer, Deputy Chief Electrical Engineer or Divisional Electrical Engineer;

(xx) all instruments relating to construction and use of assisted and private sidings for collieries, Mills or other industrial concerns,

by a Member of the Railway Board, Chief Administrative Officer, Chief Engineer, Deputy Chief Engineer, Chief Operating Superintendent, Chief Traffic Manager, Deputy Chief Operating Superintendent, Chief Commercial Manager, Deputy Chief Commercial Manager or Divisional Superintendent ;

- (xxi) all relating to driving or galleries, underground support to railway property and lines including or assisted sidings, the provision of loading accommodation at existing sidings (Railways or assisted),

by a Member of the Railway Board, Chief Administrative Officer, Chief Operating Superintendent or Deputy Chief Operating Superintendent;

- (xxii) all agreements relating to refreshments rooms, dining cars, book-stalls and curiosity stalls, refreshment and food-stuff contractors and vendors,

by a member of the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Operating Superintendent, Chief Commercial Manager, Deputy Chief Commercial Manager, Chief Traffic Manager, Divisional Superintendent or Divisional Transportation Officer;

- (xxiii) all mass agreements relating to Watch and Ward staff at Walton Training School,

by the Superintendent, Walton Training School, Chief Engineer, Superintendent, Walton Training School or Divisional Superintendent, Workshop, Moghalpura.

- (xxiv) all contracts relating to advertising and publicity by a Member the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Commercial Manager, Deputy Chief Commercial Manager or Chief Traffic Manager, Publicity Officer.

- (xxv) all agreements relating to collection of terminal tax, pilgrims tax or other taxes and duties for and on behalf of local authorities,

by the Chief Administrative Officer, Chief Personnel Officer, Chief Traffic Manager or Divisional Superintendent;

- (xxvi) all contracts relating to hiring of films or the provision of studio facilities,

by the Chief Commercial Manager, Deputy Chief Commercial Manager or Publicity Officer;

(xxvii) all major contracts relating to purchase of wooden sleeper and timber of all descriptions not exceeding 18.10 lacs.

by a Member of the Railway Board;

(xxviii) all deeds relating to transfer of shares and other securities held by the <sup>6</sup>*President* on account of investment out of the Railway Reserve Fund, Investment Account and endorsement of dividend warrants relating to such shares and securities,

by the Director, Railway Audit;

(xxix) all instruments relating to sale of and other immovable property.

by a Member of Railway Board, Chief Administrative Officer, Chief Engineer, Deputy Chief Engineer, Divisional Superintendent, Executive Engineer or Divisional Engineer;

(xxx) all agreements with auctioneers relating to conducting of sale or public auction of unclaimed and excess goods and lost property,

by a Member of Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Traffic Manager, Chief Commercial Manager or Deputy Chief Commercial Manager.

(xxxi) all agreements relating to disposal of Band items and Band uniforms; by the Superintendent, Walton Training School,

(xxxii) all deeds of conveyance relating to transfer of land owned by Provincial Governments for railway purposes,

by a Member of the Railway Board, Chief Administrative Officer, Chief Personnel Officer, Chief Engineer, Deputy Chief Engineer, Divisional Superintendent, Executive Engineer or Divisional Engineer; and

(xxxiii) all deeds and instruments relating to railway matters other than those specified above.

by the Chairman, Railway Board, Director, Joint Director, where there is no Director;

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<sup>6</sup>Substituted by Ministry of Law Notification No.F.13(1)/59-D&L, dated 24-1-1961, Gaz. Of Pak., Extra., Pp.102-103, as issued vide their Notification No.F.2(18)/60-Lagis., dated 24-1-1961, Gaz. Of Pak., Pp.71-72.

(xxxiv) in the case of Railway Inspectorate (subject to any limits by the Federal Government),

- (i) all instruments relating to purchase, hiring supply or conveyance of materials, stores, machinery, plant, telephone lines and connections, coal, etc.
- (ii) all agreements relating to lease for hiring of buildings required for Railway Inspectorate for period not exceeding one year, and
- (iii) all agreements relating to service with subordinate staff and inferior servants;

by the Federal Government Inspector of Railways.

**7XVIII. —STATISTICS DIVISION:**

In the case of the Population Census Organization,--

agreements of hire or deeds or lease of buildings or rooms for office accommodation, deeds of purchase or sale of land and contracts for purchase, supply of conveyance or carriage of material, stores, equipment, machinery, etc.,

by Census Commissioner or the Joint Census Commissioner.

**XIX. — TOURISM DIVISION:**

- (i) all contracts, deeds and other instruments relating to business of tourism within the management and jurisdiction of Tourism Division, and
- (ii) all agreements with World Organizations, like IUOTO, SARTC, UNDP and other International Agencies, directly or indirectly concerned with Tourism,

by the Secretary, Joint Secretary or Deputy Secretary to the Government of Pakistan, or the Chief, Deputy Chief or Assistant Chief in the Bureau of Tourism.

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<sup>7</sup> Inserted *vide* S.R.O. 25 (1)/81, dated 8-1-1981.



**<sup>8</sup>XIX-A.— WOMEN'S DIVISION:**

Agreements with organizations, institutions or individuals for carrying out research in specified fields,

by the Director (Research), Deputy Director (Research) or Assistant Director (Research), Women Division.

**XX.— WORKS DIVISION:**

*In the case of Pakistan Public Works Department,*

- (i) all instruments relating to the execution of works of all kinds connected with buildings, bridges, roads, canals, tanks, reservoirs, docks and harbours and embankments and all instruments relating to the construction of water works, sewerage works and erection of machinery,

by the Executive Engineer concerned subject to any limit fixed by the Department; and

- (ii) all agreements with private consultants appointed for projects by the Joint Secretary, Works Division, or Chief Engineer, Pak. P.W.D.

A. *In the case of Estate Office—*

- (i) all agreement relating to lease of houses land and other immovable property at Islamabad, Rawalpindi and Karachi to Rs. 40,000,

by the Joint Estate Officer at the respective station;

- (ii) all agreements relating to lease of houses, land and other immovable property at Peshawar up to Rs. 40,000 *per annum*;

by the Joint Estate Officer, Islamabad.

- (iii) all lease agreements relating to lease of houses, land and other immovable property at Lahore and Quetta up to Rs. 40,000 *per annum*.

by the Assistant Estate Officer at the respective stations; and

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<sup>8</sup> Inserted *vide* S.R.O. 316 (I) 81, dated 15-4-1981

- (iv) all lease documents, etc., relating to houses and land in various housing societies at Karachi registered under the Sind Cooperative Societies Act, 1925 (Sind Act VII of 1925), to be presented for registration before the Registrar, Karachi.

by the Deputy Secretary or Section Officer, Works Division.

**923– ALL DIVISIONS.**

- (i) all contracts and other instruments relating to grant of advances to Government servants for the purchase of conveyances or for the purchase or construction of houses,

by the authority granting the advance;

- (ii) all agreements relating to service,

by the appointing authority or the Secretary to the Government of Pakistan in the Division concerned where the Prime Minister is the appointing authority;

- (iii) all contracts, agreements, deeds and other instruments relating to any matter other than those herein before specified, including lease of immovable property,

by the Secretary, Additional Secretary or Joint Secretary or, subject to any standing orders in force in the Division concerned, any other officer mentioned Schedule IV to the Rules of Business 1973.

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<sup>9</sup> Substituted *vide* S.R.O. 25(1)181, dated 08-01-1981.

**<sup>10</sup>APPENDIX 2**

(See rule 23)

**INSTRUCTIONS FOR THE DISPOSAL OF CASES OF LOSSES ETC.**

1. The cardinal principle governing the assessment of responsibility is that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While the competent authority may, in special cases condone an officer's honest errors of judgment involving financial loss, when the officer can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability must be strictly enforced against all officers who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. Should the administrative authority require the assistance of the Accountant General in pursuing the investigation, he may call on that officer with all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert to unravel it, he should apply forthwith for the assistance to the Government which will then negotiate with the Accountant General for services of an investigating staff. Thereafter, the administrative authority and the audit authority will be personally responsible, with their respective spheres, for the expeditious conduct of the enquiry.

3. As soon as a reasonable suspicion arises that a criminal offence has been committed, the senior officer of the Ministry/Department etc., concerned, present at the station, shall report to the Special Police Establishment and if there be no officer of the Special Police Establishment at the station, to the nearest Police Station, full facts of the case for necessary action. A copy of the report made to the Police shall always be sent to the nearest Officer of the Special Police Establishment. The S.P.E. or the Police as the case may be shall proceed into the matter in conformity with the Law, Rules and Instructions on the subject.

Whenever a case is thus reported to the Special Police Establishment or the Police, the senior officer of the Department concerned present in the station will see that all witnesses and documents are made available to the investigating officer and associate with the investigating officer an officer of the Department who is not personally concerned with the irregularity, leading up to the loss, but who is fully cognizant of the rules and procedures of the office in which the loss has occurred. The Police have statutory powers to demand the record concerned and the fullest cooperation should be extended to them by the Ministry/Department, etc., concerned, in this regard.

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<sup>10</sup> Substituted by G.P., M.F. O.M. No.D.3047-E.G.III/55, dated 11-5-1955.

4. (i) If, after investigation, the Special Police Establishment or the Police considers the case to be fit for prosecution in a court of law, it will take all necessary steps in that direction and shall keep the Ministry/Department concerned suitably informed of the progress of the case.
- (ii) When the case is put into court by the Police, the senior officer of the Department concerned present at the station, will see that all witnesses serving in the Department and all documentary evidence in the control of the Department are punctually produced and will also appoint an officer of the Department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.
- (iii) If any prosecution results in the discharge or acquittal of any person or in the imposition of sentence which appears to be inadequate, the senior officer of the Department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of the opinion that further proceedings are necessary, will request him to proceed as he would in any other case. Appeals against acquittal may be made only under the orders of Government.
- (iv) If it is considered that Departmental action will be suitable, the Ministry/Department concerned will be informed accordingly. The Special Police Establishment or the Police shall supply to the authority concerned all available material which could be of use in the Departmental enquiry and will also otherwise help in the enquiry to the extent possible. The Ministry or the Department, as the case may be, shall intimate the result of the departmental enquiry to the Ministry of Interior and the Special Police Establishment.

5. In the institution of departmental proceedings, the following points should be kept in view:—

- (i) In case where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.
- (ii) The question of enforcing pecuniary liability should always be considered as well as question of other forms of disciplinary action. In deciding the degree of an officers pecuniary liability, it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer, since it should be recognized that the penalty should not be such as to impair his future efficiency.

In particular, if the loss has accrued through fraud, every endeavour should be made to recover the whole amount lost from the guilty persons, and if

laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss or indirectly by reduction or stoppage of his increments or pay.

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

- (iii) Steps should be taken to ensure that a Government servant concerned in any loss or irregularity which is the subject of any enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress; and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority under whom he is employed should immediately inform the Accountant-General responsible for reporting on his title to pension and the authority competent to sanction pension and it will be duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.
  - (iv) The fact that the Government servants who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment should not be made a justification for absolving those who are also guilty but who still remain in service.
6. (i) The senior officer of the department concerned present in the station will see that prompt reports are submitted to the Government through the usual channel regarding:-
- (1) The commencement of a police investigation;
  - (2) The decision to prosecute in any particular case;
  - (3) The result of any prosecution;
  - (4) The decision to proceed further in revision or appeal in any case; and
  - (5) The result of any proceedings in revision or appeal.
- (ii) Notwithstanding anything contained in the above instructions, the senior officer of the Department concerned present in the station may, if he thinks fit, refer any matter through the usual channels for the orders of the Government before taking action.

7. In all cases of fraud, embezzlement or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the Rules. There is no legal bar to the holding and finalizing of such proceedings even against a Government servant who is being prosecuted in a criminal court also. It must, however, be specifically considered whether the conduct of departmental proceedings against any of the delinquents, side by side with the criminal proceedings, is likely to have the effect of impeding the course of justice or of prejudicing the trial, in which case the departmental proceedings should be deferred till the termination of criminal proceedings. If the accused is convicted by the court, the departmental proceedings again should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him may be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against him may be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed and completed as soon as possible after the termination of proceedings in court.

8. The following supplementary instructions should be followed by departmental officers wherever prosecutions in the criminal courts are, or are likely to be, necessary:-

- (i) As soon as a reasonable suspicion arises that a criminal offence has been committed, the senior officer of the department concerned present in the station will report to the Deputy Director, FIA, and/or the District Magistrate concerned and ask for a regular police investigation under the Code of Criminal Procedure, 1898, as adopted in Pakistan.
- (ii) If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate, or the authority concerned, to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.

### APPENDIX 3

(See Para 40 of GFR Vol. I)

#### FINANCIAL POWERS OF SUBORDINATE AUTHORITIES IN RELATION TO EXPENDITURE FROM THE REVENUES OF THE FEDERAL GOVERNMENT.

#### APPENDIX - 3-A

#### FINANCIAL POWERS OF HEADS OF PAKISTAN MISSIONS ABROAD:

Heads of Missions have been delegated the following Financial Powers:—

- (1) Heads of Missions have been declared as Heads of Departments for the purpose of the Fundamental and Supplementary Rules [S.R 2(10).]

NOTE:—The term “Head of Department” will apply only to Ambassadors, Ministers, Consuls-General and permanent Charge d’ Affaires, unless otherwise provided in these rules.

- (2) Heads of Missions who have been declared as Controlling Officers for purposes of traveling allowance, (S.R. 191) will also be their own Controlling Officers.
- (3) Heads of Missions for purposes of these rules include Ambassadors, Consuls-General, and permanent Charge d’ Affaires.
- (4) POWERS OF CREATING POSTS:

The Heads of Missions may sanction creation of a temporary post for a maximum period of 5 days for enabling the transferred official to brief the Incoming Official and to hand over to him accountable documents etc. subject to the condition that the funds for the purpose exists in the foreign exchange budget in respect of “basic salary of officers” or “basic salary of other staff”.

- (5) POWERS TO RE-APPROPRIATION: of funds from one unit to another can be sanctioned by the Heads of Missions concerned with the prior approval of the Ministry of Finance.

- (6) EXPENDITURE ON WORKS: Heads of Missions may sanction the purchase of land for Pakistan Missions abroad and construction of buildings thereon subject to release of funds with the prior approval of Financial Adviser.

- (7) POWERS TO DECLARE STORES SURPLUS OR UNSERVICEABLE:

Heads of Pakistan Missions abroad may declare stores surplus or unserviceable, subject to prescribed conditions, in accordance with the approved scales, in respect of the residence of officers subordinate to them.

- (8) POWERS TO SELL SURPLUS OR UNSERVICEABLE STORES AND STOCK BY AUCTION:

Heads of Pakistan Missions abroad may sell surplus or unserviceable stores and stock by auction, subject to the prescribed conditions, in accordance with approved scales in respect of the residence of officers subordinate to them.

- (9) PURCHASE OF INSTRUMENTS, FIXTURES AND FURNITURE:

The Heads of Pakistan Missions may incur expenditure for purchase of instruments, fixtures and furniture in accordance with approved scales in respect of the residence of the officers subordinate to them.

- (10) FIXATION OF SCALES/RATES OF PAY AND ALLOWANCES OF POSTS IN PAKISTAN MISSIONS ABROAD TO WHICH RECRUITMENT IS MADE LOCALLY:

The Heads of Pakistan Missions abroad may sanction increase in scales/rates of pay corresponding to the increase allowed by the local Government subject to the availability of budget provision.

- (11) The heads of missions may exercise financial powers in respect of the following items, as specifically delegated to them by the Finance Division vide Annex. II to their OM. No. 1 (1)-R12/80, dated 11-3-1981, as amended from time to time.



Serial No. of Annex II to Fin. Div. O.M. 1(5)-R12/80, dt, 11-3-1981.	Name of Powers.
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**9. WRITE OFF OF IRRECOVERABLE VALUE OF STORES OR PUBLIC MONEY DUE TO LOSSES ON ACCOUNT OF FRAUD, THEFT, ETC. :**

The Heads of Missions may exercise the following powers in respect of write-off of irrecoverable value of stores of public money due to losses on account of fraud, theft, etc: -

- (i) Up to Rs. 50,000 in each case, subject to the prescribed conditions.
- (ii) Powers to write off of losses up to a limit of Rs.10,000 to cover deficiencies on account of breakage, shortage, in transit, wastage, spoilage and bottling.

dryage in storage and depreciation on account of wear and tear, fluctuation in market prices and obsolescence.

**11. REPAIRS TO GOVERNMENT OWNED MOTOR VEHICLES:**

The Heads of Pakistan Missions may sanction an expenditure up to, US \$. 700 at any time to one or any number of vehicles used by that Mission.

**15 (b) (ii) REPAIRS TO INSTRUMENT, FIXTURES AND FURNITURE:**

The Heads of Pakistan Missions may incur expenditure on repairs to instrument, fixture and furniture up to US \$.400 per annum within each financial year.

**15(b) (xii) REPAIRS TO BUILDINGS OF PAKISTAN MISSIONS ABROAD:  
(c) & (d)**

The Heads of Pakistan Missions abroad may incur an expenditure up to US \$.400 per annum within the financial year on the repairs to buildings owned by the Missions concerned and up to US \$.200 per annum within the financial year on the repairs to the hired and requisitioned buildings.

**15(b)(xxvi) POWER TO INCUR MISCELLANEOUS EXPENDITURE:**

The Heads of Pakistan Missions may incur miscellaneous expenditure of non recurring nature up to Rs.2,000 in each case.

Any miscellaneous expenditure which involves a recurring liability shall require the prior sanction of Ministry of Foreign Affairs.



## APPENDIX 4

(See Para 41)

### POWERS OF THE HEAD OF DEPARTMENT

Note:—These powers will be exercised by head of department (for a list of authorities declared as Heads of Departments, *See* App. 14 to the Compilation of Fundamental and Supplementary Rules) subject to any general or special orders issued by the competent authority in any particular case.

Relevant Rule	Power	Extent
1	2	3
<b>I. – Under the Fundamental Rules.</b>		
9 (17)	To declare a Government servant to be a ministerial servant.	Full Powers
10	To dispense with a medical certificate of fitness before appointment to Government service in individual cases.	Full Powers provided that he is authorized to make appointments to the posts.
14	To suspend a lien	Full Powers provided that he is authorized to make substantive appointment to the post in question.
14-B	To transfer a lien	Full Power provided that he is authorized to make substantive appointment to both the posts concerned.
15	To transfer a Government servant from one post to another	Full powers except in the case of his deputy.

27	To fix initial pay by grant of premature increments, in cases of first appointments under Government of persons not already in Govt. Service.	Full powers to grant not more than six premature increments for the initial fixation of pay subject to the following conditions:—
		<p>(a) In cases of persons recruited through the FPSC premature increments should be granted on the recommendations of the FPSC, and in consideration of the fact that suitable persons of requisite qualification are not available on the minimum pay of the post.</p> <p>(b) No premature increment should be granted in case of ad-hoc appointments in anticipation of FPSC recommendation.</p> <p>(c) In posts where recruitment is not made through FPSC premature increments should be granted only after the appointing authority certifies that suitable persons of requisite qualifications are not available on the minimum of the sanctioned pay scale of the posts.</p>
35.	To reduce the pay of officiating Government servants.	Full powers provided he can make officiating appointment to the post concerned.

46.	To sanction grant of acceptance of honorarium except in the case of officers of the Pakistan Foreign Civil Service Pakistan Masters of Chiefs Colleges and Agency Surgeons.	Full powers subject to a maximum of Rs.1000 in each case. The amount should not exceed one month pay of the Govt. servant concerned on each occasion. In the case of recurring honoraria this limit applies to the total of recurring payments made to an individual in a financial year.		
		NOTE.---This power will be exercised subject to the conditions that the relevant rules and policy instructions issued by the Ministry of Finance from time to time are duly observed and that the grant of honorarium is not used as a device to compensate a Government servant for special pay etc., not admissible under the Rule.		
46. (b)	To sanction honoraria to Government servants in connection with departmental examinations in accordance with the rules.	Full powers in accordance with approved rates of scales.		
49.	To appoint a Government servant to hold combined charges and to fix emoluments.	Full powers subject to the following scales provided that the additional charge entrusted to a Government servant lasts for more than one month but not for more than six months and he has power to appoint the government servant permanently to each of the posts concerned:—		
		<table> <tr> <td data-bbox="889 1650 1203 1818">(a) If the Government servants pay does not exceed Rs. 750 per month.</td> <td data-bbox="1219 1650 1377 1881">@ 20% of pay subject to a ceiling of Rs. 110 per month.</td> </tr> </table>	(a) If the Government servants pay does not exceed Rs. 750 per month.	@ 20% of pay subject to a ceiling of Rs. 110 per month.
(a) If the Government servants pay does not exceed Rs. 750 per month.	@ 20% of pay subject to a ceiling of Rs. 110 per month.			

- (b) If his pay exceeds Rs.750 p.m. but does not Exceed Rs. 1000 p.m. Rs. 165 p.m.
- (c) If his pay exceed to Rs. 1000 p.m. Rs. 220 p.m.

Rates will be enhanced w.e.f 1-7-2016 as under:-

Special Allowance on 20% of the Basic Pay subject to Additional Charge of maximum Rs. 12,000/- Identical Posts

Special Allowance on 10% of the Basic Pay subject to Additional Charge of maximum Rs. 12,000/- Non-Identical Posts

[G.P., M.F., O.M. No. 1(2)Imp/2016-333, dated the 1st July, 2016.]

71. To require medical certificate of fitness before return from leave. Full powers in cases in which he is authorized to grant the leave.
100. To grant leave to a military officer subject to the military leave rules. Full powers provided he can appoint the officer to the civil post.
- 110 (c) To sanction transfer to foreign service in Pakistan Full powers subject to the conditions prescribed in Appendix No. 11, F.R. & S. Rs., Volume-II.

## II. – Under the Supplementary Rules

- 4 (1) To accept in the case of a female candidate medical certificate of fitness signed by any female Medical Practitioner. Full powers
- 11 To sanction the under taking of work for which a fee is offered and acceptance of a fee. Full powers
- 12 To exempt from crediting portion of fee to the Government. Full powers

30 (b)	To decide the shortest or cheapest of two or more routes.	Full powers for journeys within his jurisdiction.
31	To allow mileage allowance by a route other than the shortest or cheapest.	Full Powers for journeys in their jurisdiction, provided selection of the route is in public interest.
35	To permit a class IV servant to draw lowest class fare when accompanying an officer on a train which provides no III class.	Full powers
40	To declare that a Government servant whose pay does not exceed Rs.30 per mensem, is entitled to lowest class accommodation in a steamer.	Ditto.
42	To decide in case of doubt or hardship, the class of steamer accommodation to which a Government servant is entitled.	Ditto.
59	To prescribe a Government servant's headquarters.	Full powers except for his deputy.
60	To define the limits of a Government servant sphere of duty.	Full powers
62	To decide whether a particular absence is absence on duty.	Ditto
63	To restrict the frequency and the duration of journeys.	Ditto

70	To grant daily allowance for compulsory halt due to dislocation of communications.	Full powers
75	To allow the exchange of daily for mileage allowance for the whole period of an absence from headquarters.	Ditto
76	To impose restrictions on the exchange of daily for mileage allowance on particular days by Government servants in superior service.	Ditto
77	To impose restrictions on the exchange of daily for mileage allowance by non-gazetted ministerial or class IV servants traveling in a public or hired conveyance.	Ditto
79	To allow actual cost of maintaining a camp during a sudden journey away from it.	Ditto
80	To prescribe the scale of camp equipment servants, horses, etc., to be carried at government expense by an officer allowed to recover actual cost of the first or last journey of an extensive tour.	Ditto
81 (a)	To permit the recovery of actual cost of conveying camp equipment, horses, camels, motor cars, etc.	Ditto



81 (b)	To limit the extent of the equipment etc., mentioned against rule 81(a).	Ditto
91	To permit the recovery of actual cost of maintaining camp equipage during a halt at or near headquarters.	Ditto
108	To allow a free passage to a person joining a post by sea.	Full powers in the case of person appointed by him.
116 (a)I (iii) Note. 2	To allow actual expense for carriage of personal effects by road between stations connected by rail.	Full powers
116 (b) (iii)	To relax the prescribed time limit where the family of a transferred government servant could not join him within one year due to shortage of accommodation, education of children or on medical or compassionate grounds.	Full powers subject to the following conditions:—  (i) Instructions contained in Government decision No. 15 under S. R. 116 are duly observed.  (ii) Where advance of TA had been drawn in respect of the family members and the family did not accompany the Government servant the advance would be refunded within one year.
	(b) To relax the time limit of one month in respect of a member of the family of a transferred Government servant preceding him.	Full powers provided that the family performed the journey after the transfer orders of the Government servant have been issued.

116 (c)	To prescribe the scale of tents to be carried at Government expense on transfer.	Full powers
116 and 269 Decision No 15	(a) To relax the prescribed time limit for submission of T.A. Bill.	(i) Where no TA advance was drawn. Full Power
		(ii) Where TA advance was drawn.—
		TA adjustment bill should be submitted within one year of the date of performance of journey by the Government servant failing which the advance will be recovered.
	(b) To relax prescribed time limit where the family could not follow a Government servant granted leave travel concession within the prescribed period of one month on medical ground or due to private affairs.	Full powers subject to the adjustment of TA advance within six months.
	To grant of permission for the family to precede a Government servant granted leave travel concession.	Full powers subject to the conditions that the family precedes the Government servant after formal sanction of leave.
	(c) To grant of TA concession during leave where leave is combined with extraordinary leave due to circumstances beyond the control of Government servant.	Full powers.

Proviso to Rule 128	To sanction halts at hill stations in excess of 30 days.	Full powers.
Proviso 2 (i) to Rule 130	To disallow traveling allowance for a journey to attend obligatory examination if it is considered that the candidate culpably neglected the duty of preparing for it.	Ditto.
132	To permit drawl of traveling allowance for a journey to attend an examination other than those mentioned in Supplementary Rules 130 and 131.	Full powers in cases of departmental examination.
183	To fix amount of hire or charges when a Government servant is provided with conveyance at Government expense, but has to pay cost of its use or propulsion.	Full powers.
190 (a) & (b)	To grant traveling allowance to non-officials attending Commission of enquiry, etc., and to fix their grade.	Full Powers
191	To countersign his own traveling allowance bills and of other gazetted Government servants in the Department.	Ditto
191 & 195 (c)	To declare who shall be controlling officer and to make rules for his guidance.	Full powers provided a Government servant is not declared to be his own controlling officer.

208	To grant leave to non gazetted Government servants in foreign service in Pakistan.	Full powers.
210 & 211	To waive proviso (a) to Supplementary Rule 209 and to authorize departures from Supplementary Rule 211, regarding combination of holidays with leave and joining time.	Full powers.
213	Power to accept a certificate of fitness signed by any registered medical practitioner.	Full powers in the case of non gazetted Government servants.
233	To grant leave when a medical committee has reported that there is no reasonable prospect of the Government servant's being fit to return to duty.	Full powers except for his deputy.
265	To decide in a case of doubt whether a particular Government servant is serving in a vacation department.	Full powers
267 & 269	To grant maternity and hospital leave.	Full powers in the case of non-gazetted Government servants.
296	To permit calculation of joining times by a route other than that which travelers ordinarily use.	Full powers
302	To extend joining time within a maximum of 30 days.	Full powers in case of non-gazetted Government servants.
312 (4)	To direct that an officer on leave shall be considered to be in occupation of residence.	Full powers in respect of residences not in charge of the Public Works Department.

313 (4)	To allot residences, whose permanent allotment has been suspended.	Ditto
314 (a)	To approve sub-tenants.	Ditto
316	To permit storage of furniture etc. in Government residence during an officer's temporary absence.	Ditto
322 (1) (a) & 331 (1) (a).	To estimate cost of maintenance and repairs of Government residences.	Ditto
322 (1) (b) & 331 (1) (b).	To fix percentage to be adopted for the calculation of the above	Ditto
322 (3) & 331 (3).	To revise the amount or the percentage referred to in Supplementary Rules 322 or 331.	Ditto
325 & 334	To determine (1) rent for certain services and the estimated capital cost (2) charges for electric energy, water and motors and (3) to group a number of residences for purposes of assessment of charges for electricity, water and motors.	Full powers in respect of residences not in charge of the Public Works Department.
Art. 918 of Civil Service Regulations	To sanction the pension of government servant.	Full powers where the powers of appointing them vest in him.
Rule 15 of the General Provident Fund and other similar Rules of various Provident Funds.	To grant advances to Government Servants from various Provident Funds.	Full powers.

Rule 16 of the General Provident Fund	To permit to postpone recovery of advances drawn from the General Provident Fund for a specified period.	Powers to postpone recovery of not more than two advances for a period not exceeding two years.
Note below Rule 32 (1) of the General Provident Fund.	To authorize the final payment of the fund dues of a deceased Government servant to the members of his family, dispensing with the production of succession certificate and guardianship certificate in the case minor heirs(s).	Full powers subject to the production of indemnity bond or provided that the amount or balance standing to the credit of deceased subscriber in the fund is to the extent Rs.5,000 the amount is paid in accordance with the provisions of clause (i) of sub-rule (1) of rule 234 of the <sup>11</sup> Federal Treasury Rules, Volume I.
	Question of deciding the real legal heir (s) in case where there is no nomination or the nomination is incorrect or invalid.	Full powers in consultation with the Law Division.
Rule 2 of Civil Pensions (Commutation) Rules.	To sanction the commutation of the civil pensions.	Full powers in case where he is competent to sanction the pension.
Rule 1, Appendix 3 to the Compilation of Fundamental Rules and Supplementary Rules, Vol. II.	To appoint in pensionable Government service persons who are over 25 years of age.	Full powers
<b>IV. Under the General Financial Rules</b>		
3.	Powers to declare a gazetted officer to be the head of an office.	Full Powers

<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.

89 (2)	Powers to distribute grants as voted by the Assembly or in the case of non-voted appropriation as sanctioned by the President among the officers. So far as this has not been done by the Ministry of Finance.	Ditto
116 Note 2	Powers to alter, in the case of clerical errors, the date of birth recorded in the service books or service rolls of non-gazetted Government servants.	Ditto
124.	To sanction investigation of claims of Government servants to arrears of pay, allowances, etc.	Full powers subject to restrictions under paras 125 and 126, G.F.R. Vol-1.
132(ii)	Powers to sanction permanent advances in respect of subordinate officers.	Full powers up to the amount advised as appropriate by the Accountant General concerned.
135	Power to issue instructions for the guidance of subordinate authorities in the matter of contingent expenditures.	Ditto
167	To declare stores surplus or unserviceable.	Full powers subject to the prescribed conditions.
167	To sell surplus or unserviceable stores and stock by auction.	Full powers subject to the prescribed condition.
189	To carry out the maintenance in the case of building, which is entrusted to him.	

	(i) Original works and special repairs	Up to Rs.2,500 in each case.
	(ii) Ordinary repairs	Full powers.
249	Powers to grant of advance for the purchase of motor car/motor cycle to temporary Government servant.	Full powers subject to the production of surety bond and fulfillment of other conditions prescribed by the rules.
252	Powers to vary the terms of repayment of advances granted to government servants in exceptional case.	Full powers in cases in which he is competent to sanction the grant of advances, provided that in the case of interest-bearing advances the period of repayment is not extended.
255	Power to sanction advances for the purchase of conveyances.	Full Powers in the case of Government servants holding permanent posts, subject to the limits and conditions laid down in rules 254 to 263.
256	Powers to authorize the sale or transfer of motor vehicle purchased with advance from Government.	Full powers in cases mentioned in clause (V) of rule 256.
257	To relax time limit of one month within which purchase of conveyance should be completed.	Full powers to raise the limit up to six months.
265 & 269	Power to sanction advances to Government servants on transfer, tour, etc.	Full powers in the case of temporary Government servants subject to the limits and conditions laid down in rule 265 and 269.
270 (ii)	Powers to sanction advances for law suits to which government is a party.	Full Powers.



280	Powers to prescribe the form of security bond to be executed by a subordinate authority entrusted with the custody of cash, stores, etc.	Ditto
300	Powers to obtain standard forms by indent on the Controller of Stationery and Forms.	Ditto
Appendix 8	Powers to incur contingent expenditure or miscellaneous expenditure including that on the purchase of stores in cases in which no limit or restriction is laid down in annexure A and B to the Appendix.	Non-recurring up to Rs.10,000. Recurring Rs.2,000 per annum

Annexure-A To appendix 8.	Powers in respect of:—	Powers to the extent indicated in each case in Annexure-A to Appendix-8.
	(a) Purchase and repairs of bicycles.	
	(b) Grant of conveyance hire to non-gazetted government servants.	
	(c) Electric gas and water charges.	
	(d) Fire protection.	
	(e) Payment of demurrage charges.	
	(f) Purchase of fixtures and furniture.	
	(g) Hire of electric fans, heaters, type-writer etc.	
	(h) Hot and cold weather charges.	
	(i) Engagement of Class IV servants whose pay is met from contingencies.	
	(j) Liveries and clothing.	
	(k) Purchase of locks, electric bulbs and scales.	
	(l) Repairs to and bring of motor vehicles for departmental purposes.	
	(m) Incurring miscellaneous office expenses from contingencies.	
	(n) Incurring postal and telegraphs charges including charges for remittances of moneys due to contractors suppliers.	
	(o) Purchase of books, newspapers, etc.	
	(p) Renting of lands and buildings and recovery of rents of building from Government servants occupying rented houses.	

- (q) Repairs to erection and of machinery.
- (r) Payments to Government servants for the supply of drinking water and dusting offices or for acting as night darwans or for similar services in addition to their own duties.
- (s) Payment of taxes and tool fees.
- (t) Charges for telephone connection of Government offices with existing telephone system.
- (u) Repairs to tents and camp furniture.
- (v) Upkeep of typewriters, calculating machines, copying machines etc
- (w) Winding and regulating office clocks, maintenance of call bells, etc.
- (x) Incurring freight and demurrage charges.
- (y) Purchase of instruments, minor equipment and apparatus.
- (z) Incurring law charges.

Powers to the extent indicated in each case in Annexure A to Appendix 8.

Rule 8 of Appendix 10.

Local purchase of stationery store.

Up to Rs.50,000 at a time, provided that the Controller of Stationery and Forms has certified that the stationery in question cannot be supplied from the Government stores. No such certificates will be needed for purchases costing less than Rs.5,000.

NOTE.—The condition to obtain a non-availability certificate from the Department of Stationery shall also apply in cases where specific provision for the purchase of stationery exists.

Note 1 below Rule 1(ix) of Appendix 14 Power to sanction the grant of concessions for anti-rabic treatment. Full Powers.

Clauses (c) and (d) of Appendix 17. Destructions of official records connected with accounts. Full Powers, subject to the conditions laid down in (c) and (d).

#### V. – Under the Treasury Rules

108 (2) Power to authorize a departure from the provisions of Rule 108(1) relating custody of Government money. Full Powers

219 (1) Power to direct the payment on the last working day of a month the pay and allowances of Government servants where the first two days of following month are public holidays. Full Powers

283 (2) Power to order the retention of un-disbursed pay and allowances of non-gazetted establishment for any period not exceeding three months. Full Powers

## APPENDIX 5 OF G.F.R.

*(See Para 44-A)*

### LIST OF FUNCTIONS TO BE PERFORMED BY THE HEAD OF PAKISTAN MISSIONS IN FOREIGN COUNTRIES.

1. All duties which fall within the province of the office of Heads of Pakistan Mission abroad.
2. Recommendation for extension of leave to Government servants on leave ex-Pakistan to the parent department (s) of the official(s) concerned.
3. Subject to Government sanction, payment of leave salary to the officials on leave ex-Pakistan and payment of medical charges as admissible under rules.
4. Subject to Government approval payment of pension to the retired Government servants residing in the country concerned.
5. Maintenance and administration of the student's hostel.  
  
(For Head of Pakistan Mission in the U.K.)
6. Assistance to the bodies/institutions which run mosques in the country concerned.
7. Promoting and fostering the special cultural and economic activities amongst the various Pakistan Immigrant Communities in the country concerned.
8. Arrangements for the passage and detailed arrangements for training of probationers selected for the various services.
9. Arrangements in connection with Civil Officers directly administered by <sup>12</sup>Federal Government on deputation or study leave or legal study from Pakistan and facilities thereof.
10. Disposal of enquiries from persons or bodies and from Departments of the Federal Government regarding Pakistan, which do not raise issues of policy, and requests from Pakistan, for and transmission to Pakistan of,

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<sup>12</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.

information or advice from public departments or public institutions in the country concerned.

11. Repatriation of criminal and non-criminal lunatics.
12. Relief or repatriation of destitute persons in and from the country concerned.
13. Distribution of Government publications to departments, institutions and individuals to whom a regular supply is made.
14. Supply to the Federal Government directly of Parliamentary papers, stationery Office publications and other Publications.
15. Arrangements for publications, in the country concerned of works on behalf of the Federal Government.
16. All business connected with the selection and recruitment of person for any Service or post including the selection and recruitment of persons for any post in a major part directly administered by the Federal Government when asked to do so by the Federal Government.
17. Provision of facilities for officers of the Federal Government to study Parliamentary Practice and Procedure in the country concerned.
18. Payment in the country concerned for stores ordered direct by Departments of the Federal Government.
19. All business relating to the arrangements of educational facilities for certain medical officers in military employee when on deputation or study leave from Pakistan.
20. Collection of advertisements for insertion in Pakistan official publications.
21. Applications for compassionate grants by dependents in respect of deceased members of services under the rules making control at the Federal Government.
22. Disposal of estates of deceased persons and funeral arrangements of Pakistanis who die in the country concerned.

23. Preparing and forwarding the Budget Estimates of receipts and of expenditure in country concerned and the Appropriation Accounts for the Federal Government, dealing with re-appropriations and acting generally as disbursing officers for them.

24. Assessment and collection of Income Tax due on salaries leave salaries, and pensions issued by the Heads of Missions.

25. Reciprocal arrangements for the transfer of sum payable on account of Workmen's Compensation between Pakistan and the country concerned.

26. Disposal of all enquiries received from Pakistan in regard to educational matters.

27. Arrangements for obtaining expert advice on matters relating to major ports directly administered by the Federal Government.

28. Payment to societies, bodies, etc., inside and outside the country concerned.

29. Promote and channelize investment of overseas Pakistanis and foreigners into Pakistan.





## APPENDIX 6

(See Para 50)

### POWERS OF AUDIT OFFICERS TO WAIVE OBJECTION TO, OR FORGO RECOVERY OF IRREGULAR EXPENDITURE IN INDIVIDUAL CASES.

#### *EXTRACT OF PARA 248, 250 OF AUDIT CODE*

248. (1) In order to avoid unnecessary expenditure of time and labour on cases of a simple and unimportant character, all the Governments in Pakistan, and the <sup>13</sup>Federal Government in the case of Posts and Telegraphs Audit Officers also, have agreed to the exercise on their behalf by the Civil Audit Officers of the following powers, which may not be delegated to subordinate officers:—

- (a) An Audit Officer of rank not lower than that of Deputy Accountant General may forego recovery of irregular expenditure not exceeding Rs.5 in any individual case; and a gazetted officer in charge of a section of an Audit Office may exercise the same power up to a limit of Rs.1.

NOTE.—If the irregularity is such that it is likely to recur, the Government servant responsible should be told that the expenditure was irregular even if no recovery is made.

- (b) Some items are placed under objection, not because the whole or any portion of the expenditure is unjustifiable in itself but because it is not exactly covered by rule: or the authority for it is sufficient, or full proof, such as is afforded by sub-vouchers, that it has been incurred has not been produced. In such cases, the Accountant General may forego recovery up to a limit of Rs.50 in each case, if the following conditions are fulfilled:—
  - (i) The expenditure must not be of a recurring nature.
  - (ii) Where the objection is based on insufficiency of sanction, the Accountant General must be satisfied that the authority empowered to sanction the expenditure would accord sanction if requested to do so.

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<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.

- (iii) Where the objection is based on insufficiency of proof of payment, the Accountant General must be satisfied that undue trouble would be caused by insistence on submission of full proof and must see no reason to doubt that the charge has actually been paid.
- (c) Where expenditure under objection has, for any reason, become irrecoverable, an Audit Officer of rank not lower than that of Deputy Accountant General may write off an amount not exceeding Rs.50 in each case.

NOTE 1.—The powers conferred upon Audit Officers under the foregoing provisions of this Article should not be exercised in respect of items for the check or audit of which they have no authority, such as items in bills which their offices receive and forward to another office for audit, or in respect of any amount outstanding under a Debt. In respect, however of transaction relating to Saving Banks, Money Orders and British Postal Orders which are adjusted under Debt and Remittance heads, Postal Audit Officers possess certain powers of waiving the recovery of petty amounts of overpayments and short realizations.

NOTE 2.—The powers conferred upon the Audit Officers by these provisions cannot be exercised in respect of objections to excesses over technical estimates of works. As, however, the audit of expenditure on works against technical estimates is conducted on behalf of Government, the Government concerned may issue orders empowering the Accountant General to waive objections to petty excesses and powers conferred by those orders should be exercised.

NOTE 3.—Under the powers conferred by clause (c) above, Audit Officers may, however, write off outstanding in Provident Fund Accounts when such outstanding are not due to any mistake in accounting but represent overpayments established as irrecoverable for other reasons.

- (2) (a) In the case of payments on account of personal claims which are placed under objection more than a year, after the date on which they are disbursed, the Accountant General before demanding recovery should, subject the provisions of clause (b) below, refer the matter for the orders of the Government concerned. If the order given is that recovery should be waived the Accountant General will withdraw the objection provided that where the terms of a Concordat' permit the circumstances may be reported to the Legislature through the Audit Report.

The Power of accounting the orders of Government in such cases is vested in the Accountant-General personally and should not be delegated to subordinate officers.

All cases in which the Accountant General has accepted the orders of Government to forego recovery without further action should be recorded in a register which should be reviewed by him quarterly or at such intervals as may be considered by him suitable.

The register should invariably show, *inter-alia*, how the overpayments occurred in each case, what rules were contravened, the degree of responsibility attaching to the drawing and disbursing officers on the one hand and to the Audit Office on the other, the reasons of Government for waiving the recovery, those of the Accountant General for accepting the Government's orders and the remedial measures, if any, taken to prevent the recurrence of such cases.

- (b) The <sup>14</sup>Federal Government and Provincial Governments have, however, agreed that in respect of cases of the type referred to in (a) preceding the Accountant General may forego recovery on their behalf if the amount involve does not exceed Rs.50 and he is satisfied that it was drawn by the Government servant concerned under a reasonable belief that he was entitled to it.

3. The provisions of (1) and (2) above apply *mutatis mutandis* to overpayments discovered during local audits and to non-recovery of Government dues in cases where it is the duty of Audit to watch recovery.

250. The <sup>15</sup>Federal Government has also delegated powers to the heads of Railway Audit Offices to refrain from raising formal objections in the following cases provided the powers are exercised only in individual cases when a defect of procedure is not observed and when any irregularity appears unlikely to be recurring or habitual:—

- (a) any item of irregular expenditure which does not exceed Rs.15;
- (b) any item of expenditure up to a limit of Rs.100 which though otherwise justifiable in itself (a) is objectionable on the ground that it is not covered by requisite sanction, but where there is no reason to believe that such sanction would not be forthcoming, if sought; or (b)

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<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.

where full proof of the regularity of the expenditure is not forthcoming although there is no reason to doubt that the disbursement has been actually made;

- (c) any item of a personal claim not exceeding Rs.50 irregularly disbursed more than a year previously provided that it is reasonably evident that the Government servant concerned draw it under a reasonable belief that he was entitled to it;
- (d) any undercharge in items of earnings up to Rs.1;
- (e) any mistake in the apportionment of earnings between state managed lines, up to a limit of Rs.100; where one or both of the parties either in a managing or owing capacity is other than Government up to a limit of Rs. 25;
- (f) any overcharge in public traffic less than Rs.5; and
- (g) any undercharge and overcharge in Government traffic up to Rs.1.

**APPENDIX 7****DIRECTIONS FOR THE PREPARATION AND SUBMISSION OF THE ANNUAL ESTABLISHMENT RETURN.***(Deleted)***APPENDIX 8***(See Para 130)***POWER TO SANCTION CONTINGENT EXPENDITURE INCLUDING EXPENDITURE ON THE PURCHASE OF STORES.**

Annexure A and B to this Appendix contain financial and administrative instructions in respect of certain specified items of contingent expenditure including expenditure on the purchase of stores. These instructions are supplementary to other special orders of competent authority which are incorporated in the departmental regulations or in the manuals of the Accountants General. Where an item is not covered by an entry in these Annexure or by any other restriction, scale or limit prescribed by an Act, rule, Code, or order of Government, the monetary limits shown below will be operative.

Amendments to Annexure A and B affecting accounts classification will be carried out only with the concurrence of the Auditor General.

Authority	Monetary limits up to which expenditure may be sanctioned in each case	
	Recurring	Non-recurring
1. Governors of Provinces acting as agents to the President	Full powers	Full powers
2. <del>First Class Residents</del>	<del>Full powers</del>	<del>Full powers</del>
3. Ministries   Divisions	Rs. 5,000 per year	Rs. 20,000
4. Heads of Departments	Rs. 2,000 per year	Rs. 10,000
5. Director-General Medical Service	Nil	Rs. 1,000
6. Statistician (Income Tax)	Rs. 200 per year	Rs. 300
7. All other disbursing officers	Rs. 20 per month	Rs. 300

Serial No. of items	Description of the Expenditure	Special power, restrictions, etc.
		(2) In the case of other officers required to issue advertisements, the general limits specified in this appendix will apply unless there be any special orders of Government to the contrary.
		<b>I. – Initial or Additional Supply:</b>
2.	Bicycles.	<p>(1) Ministries/Divisions and Heads of Departments are authorized to sanction the purchase of bicycles for the use of messengers, employed in their own offices or in offices subordinate to them where supply is rendered clearly necessary by the requirements of public business, provided that –</p> <p>(i) The bicycle are purchased with essential accessories at a competitive price prevailing in the local market:</p> <p>(ii) not more than one bicycle is provided for any one office without the special sanction of the Ministry of Finance ; and</p> <p>(iii) Government bicycles shall not be used for private purposes.</p>
		<b>II – Repairs:</b>
		(2) The head of an office may have an official bicycle repaired locally, if the required repairs are likely to cost so much that in the opinion of the head of the office it would be more economical to purchase a new bicycle, the old bicycle, should be condemned and sold under the orders, of the Head of Department concerned, the sale proceeds being credited to Government Account.
		<b>III – Replacements:</b>
		(3) Heads of Departments have full powers to sanction the purchase of a new bicycle in the place of one condemned and sold under their orders in terms of para. (2) above.

Serial No. of items	Description of the Expenditure	Special power, restrictions, etc.
		<p>Note. — The number of bicycles already sanctioned for different offices will remain unaffected.</p>
		<p><b>I — Construction or Purchase:</b></p>
3.	Boats (including motor boats, and Launches).	<p>(1) Except as provided below the special sanction of Government is required for incurring any expenditure on the construction or purchase of boats required for the use of any department or authority.</p> <p>Collectors of Customs at major ports are authorized to incur expenditure on the purchase of boats and launches up to a limit of Rs. 5,000 each year.</p>
		<p><b>II.—Repairs:</b></p>
		<p>(2) and (3) Deleted.</p>
		<p>(4) In the case of other officers supplied with boat including motor boats and launches, the general limit specified in this Appendix will apply, unless there may be any special orders of Government to the contrary.</p>
4.	Carriage of Records.	<p>Ministries and Divisions of the Federal Government and such of their attached and subordinate offices as move with the headquarters of Government have full powers to sanction expenditure on the carriage of records (including typewriters) on the following conditions:—</p> <p>(i) that the work is done departmentally and not entrusted to a contractor;</p> <p>(ii) that all payments either to the railway or to coolies are made direct by the Department or office concerned under the direction of a responsible officer.</p> <p>(2) The Director, Intelligence Bureau, has full powers to sanction expenditure on the carriage of secret documents and records. He</p>

Serial No. of items	Description of the Expenditure	Special power, restrictions, etc.
		<p>may also reserve a special motor car on occasions on which he finds it necessary for the safety of secret records taken by him on tour to do so, the difference between the actual expenses of such reservations and the mileage admissible under the rules being charged against contingencies as carriage of records.</p>
		<p>(3) In the case of other officers, the general limits specified in this Appendix will apply.</p>
5.	Charges for anti-rabic.	See rules in Appendix 14.
6.	Charges for Remittance of Treasure.	<p>Under the terms of its agreement with Government, the State Bank of Pakistan is not responsible for remittances between treasuries and sub-treasuries of between regular small coin depots and treasuries and sub-treasuries where there are no currency chests. The expenses in connection with such remittance should be treated as contingent charges of the treasury or sub-treasury concerned under orders of the Collector.</p>
7.	Deleted.	
8.	Commission to banks.	<p>Commission to banks for the remittance of funds is ordinarily inadmissible. In every special cases, as for instance on Famine Relief Works, such charges may be allowed only under special orders of Government.</p>
9.	Construction and Repairs.	See Chapter 9, paras. 189 and 192.
10.	Conveyance hire.	<p>When a non-gazetted or Class IV Government servant is dispatched on duty to a place at some distance from his office, or is summoned to his office outside the ordinary hours of duty by a special order of a gazetted officer, the expenditure involved may be reimbursed to the Government servant concerned with the sanction of the head of the office and charged to contingencies, provided –</p>



Serial No. of items	Description of the Expenditure	Special power, restrictions, etc.
11.	Conveyance of Mails.	<p>(i) that the head of the office certifies that the expenditure was actually incurred was unavoidable, and is within scheduled scale of charges for the conveyance used; and</p> <p>(ii) that the Government servant concerned is not entitled to draw traveling allowance under the ordinary rules for the journey, and that he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of duty which necessitated the journey.</p> <p>The Director-General, Pakistan Post Offices may sanction—</p> <p>(i) the running of postal special trains.</p> <p>(ii) the construction of new vans and addition to, or alterations in Mail vans or other vehicles to meet the requirements of post offices;</p> <p>(iii) Contract payments for the carriage of mails up to a limit of Rs. 50,000 a year in each case; and</p> <p>(iv) all other charges for the carriage of mails, except where any general or special directions of Government are infringed.</p> <p>NOTE.—The power conferred by sub-clause (iii) above does not cover contract payments for the carriage of mails by air.</p>
13.	Electric, gas and water charges.	<p>(1) Charges on account of electric energy and water consumed in a Government office may be incurred under orders of Ministries/ Divisions, Head of Departments and the heads of the officers without limit.</p> <p>(2) Charges on account of gas, electricity or water consumed in a Government workshop will be governed by special orders of Government.</p>

Serial No. of items	Description of the Expenditure	Special power, restrictions, etc.
13-A.	Entertainment.	Full powers within the budget allocated has been delegated to PAOs vide Finance Division O.M.No.3(2)Exp.III/2016, dated:-08-06-2017.
14.	Experiment Operation.	The sanction of Government is required for incurring any expenditure for experimental purposes
15.	Fire Protection.	Heads of offices have full powers, within the limits prescribed in item 16 below, to incur necessary expenditure for taking suitable precautionary measures against accident by fires in the building etc. entrusted to their charges.
16.	Purchase or repairs to instruments, fixtures and furniture.	<p>(1) Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, fan or punkhas etc., but the repairs of these fixture except the general repairs of the building, are not chargeable to the public works grants. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned and charged in the contingent bill. The repairs of furniture where supplied by the Public Works Department for new office buildings under the orders of Government, will be similarly charged. <i>See</i> also paras 112 &amp; 113 of the Central Public Works Department Code.</p> <p>(2) The power of subordinate authorities to sanction expenditure on the purchase and repair of furniture are subject to the limits specified below. The limits apply except where otherwise ordered by Government, to the cost of furnishing one office.</p>

Serial No. of items	Description of the Expenditure	Special power, restrictions, etc.	
		Authority	Limit of sanction per annum Rs.
		Ministries and Divisions of the <sup>16</sup> Federal Government.	Full Powers.
		Heads of Departments.	Full Powers.
		All other officers empowered to draw contingent Bills.	100
		NOTE.— The supply of furniture in residence of the President, Heads of Local Administration and other high officials is regulated by special rule (vide Appendix 18)	
17.	Freight on movement of Government property and Demurrage charges.	<p>(1) The sanction of competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges also, provided that the cost of the article including freight is within the sanctioning power of the authority that sanctions the purchase.</p> <p>(2) Ministries and Divisions of the Federal Government and heads of Departments have full powers to incur expenditure for freight on movement of Government property.</p> <p>(3) Charges for demurrage should not ordinarily arise. If in any case the Ministries/Divisions and Heads of Departments are satisfied that the amount payable is unavoidable, he may sanction payment of those charges.</p>	
18.	Hire of Office furniture Electric fans, heaters, clocks, call bells, etc.	The powers of subordinate authorities to sanction expenditure on the hire of office furniture, electric fans, heaters, etc., shall be subject to the limits shown below:—	

<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.

Serial No. of items	Description of the Expenditure	Special power, restrictions, etc.	
		Authority	Limit of sanction Rs.
		Ministries and Divisions of the Federal Government.	Full Powers
		Heads of Departments.	Full Powers
19.	Hot and Cold weather charges	Ministries/Divisions and Heads of Departments should make a special allotment to each office under its control for hot and cold weather charges while the head of the office may incur expenditure on temporary establishments, combustible stores and fittings, provided that except with the special sanction of the heads of the departments, the remuneration paid to the temporary establishment should not exceed the rates allowed by the Provincial Government or Local Administration for corresponding servants.	
		NOTE.—For charges in connection with electric fittings and fans, etc., <i>See</i> items 12 and 18.	
20.	Class IV servant paid from contingencies	(1) Ministries/Divisions and Heads of Departments and other officers empowered to draw contingent bills may sanction the employment of non-pensionable class-IV establishments whose emolument is chargeable to contingencies under Treasury Rule 292, subject to the following conditions:—	
		(i) that the rates of emoluments allowed should not exceed such emoluments or a scale of emoluments as may be fixed by Government for any particular class or classes of such class-IV servants, and	
		(ii) that where no emoluments or scale of emoluments has been fixed except with the special sanction of Government, class-IV servants should not be granted higher rates of emoluments than those	

Serial No. of items	Description of the Expenditure	Special power, restrictions, etc.
		<p>allowed to identical classes of class-IV servants employed in the same station under the Government of the Province or under the Local Administration as the case may be, in which the office is situated.</p> <p>(2) The Animal Husbandry Commissioner may entertain unless otherwise provided by rules or orders of Government to the contrary:—</p> <p>(i) any skilled labour for short periods as and when necessary; and</p> <p>(ii) Head Gawallas, Gawallas, Jamadars, Out-Kral Jamadars, Assistant Jamadars, Syces, Stable boys, Head Mates, Mates, Plough men, Coolies, Chaukidars for crops and Dutch barns, Cart drivers, Bhishtis, Hospital cooks, Cleaners, Milkers, Ekka drivers, Small animal, attendants, Cattle attendants, Sweepers and Dhobies,</p> <p>subject to the condition that the emoluments of any worker or class of workers in list (i)/(ii) does not exceed Rs. 440 per mensem.</p>
21.	Instruments Minor equipment and apparatus.	Except where otherwise ordered by Government this power of subordinate authorities to sanction expenditure on the purchase of instruments, minor equipment and apparatus required by any office or department should be subject to the limits laid down in item 16 above.
22.	Land	<p>(1) Subject to any general or special orders issued by Government in this behalf, the purchase of land for the use of any department requires the sanction of Government.</p> <p>(2) The Director of Archaeology is authorized to purchase from private owners lands required for departmental purposes up to the value of Rs. 500 in any one case.</p>

- (3) Subject to such conditions and restrictions as Government may impose from time to time, the Director-General, Pakistan Post Offices and Telegraphs and Telephones have full powers to sanction the purchase or acquisition of land for constructing buildings for the Post Offices and Telegraphs and Telephones Departments.
23. Law Charges and Fees to law officers
- (a) Ministries and Divisions and Heads of Departments have full powers to incur expenditure, in consultation with the Law Division.
- (b) Ministries/Divisions and Heads of Departments will exercise full powers in consultation with the Law Division except in cases of arbitration where the arbitrator is an officer of the Division concerned.
- (c) Fees to Barristers, Pleaders, etc., in civil and criminal cases to which Government is a party should be regulated by such scales as may be laid down by the Government from time to time.
24. Liveries, clothing and other articles. Full powers subject to the prescribed scale and price as may be laid down by general orders of Government.
25. Live-stock. **I. – Purchase, Replacement and Feeding:**
- (1) Charges for the purchase, replacement and feedings of live-stock required in particular departments should be regulated by such limits and scales, etc., as may be laid down by general or special orders of Government.
- (2) The Animal Husbandry Commissioner, may strengthen the herd & Dairy and Draught Cattle according to requirements and empowered to sanction expenditure on the purchase of the necessary number of cattle.

- (3) The Chief Engineer, Pakistan Public Works Department may incur expenditure not exceeding Rs.500 in a year on the purchase of livestock.

## **II. – Other Charges:**

### **Shoeing of animals.**

- (4) The Animal Husbandry Commissioner is authorized to incur expenditure not exceeding Rs.50 per mensem on shoeing of work cattle at each of the farms.
- (5) The Animal Husbandry Commissioner is authorized to fix the rate for shoeing charges for bullocks, ponies etc. He is also authorized to sanction such charges up to a maximum of Rs.60 per mensem.
- (6) In the case of other officers required to maintain cattle, horses, etc., the general limits specified in this Appendix will apply unless there be any special orders of Government to the contrary.
- (7) Deleted.

### 26. Locks.

- (1) In exceptional cases imported locks may be used but, as a general rule, locks manufactured in Pakistan should be used, the supply being obtained by heads of offices from the Directorate-General of Supply and Development under the rules contained in Appendix 9.
- (2) All disbursing officers have full power to purchase locks, subject to availability of funds and such other conditions as laid down Government.

**I. – Purchases:**

27. Purchase and replacement of motor vehicles including commercial vehicles, Jeeps and land rovers. Full Power

**II. – Maintenance and upkeep to Government-owned motor vehicles:**

- (a) Ministries/Divisions/Heads of Departments have power to incur expenditure not exceeding Rs.5,000 at any one time to one or any number of vehicles used by the Ministry/Division/Department.
- (b) Heads of Missions abroad have power to incur expenditure not exceeding US \$700 at any one time to one or any number of vehicles used by the Pakistan Missions abroad.
- (c) The ceiling for petrol consumption is as under: –
- (a) Grade 22 officers 80 gallons per month.
- (b) Addl. Secretaries and other officers entitled to free use of official transport 60 gallons per month.
- (d) The ceiling for petrol consumption by the officers who live in Islamabad and attend offices in Rawalpindi and vice versa is as under: –
- (a) Secretaries 100 gallons per month.
- (b) Addl. Secretaries and other officers entitled to free use of official transport 80 gallons per month.



**III. – Hiring:**

- (e) Subject to such special orders as may be issued by Government to apply to particular departments, motor cars and other motor vehicles may not be hired for casual departmental use except under special orders of the head of the department concerned.

28. Office Expenses-Miscellaneous Ministries, Divisions and Heads of the Departments will specify items which are commonly required for all offices (e.g. rat traps, glass tumblers, water-pots, fire-wood matches, etc.) and all such items should be grouped under this head. The charges for such items may be incurred by heads of offices without further sanction of higher authority.

**I. – General:**

29. Postal and Telegraphs charges. (1) Subject as hereinafter provided, charges for service postage stamps as well as for postal commission on value payable parcels and money orders may be incurred by all disbursing officers without limit.

**II. – Changes for the issue of Letters, Telegrams, etc.**

- (2) No charges should be entered in any contingent bill for any postage stamps other than service postage stamps, except in the case of postage stamps required for letters or other articles to be sent to foreign countries other than British possessions.

NOTE 1. – Communications from Government servants regarding their leave, pay, transfer, leave salary, income-tax, fund subscriptions and other analogous matters are private and not official, and may not, therefore, be sent at the public expense.

NOTE 2. – Whenever the cost of an establishment is divided between two heads, the charge for service postage stamps shall be divided in the same proportion.

- (3) In the absence of any special order to the contrary service postage stamps only should be used in payment of telegrams dispatched on public service, whether sent from Government or Railway Telegraph Offices.

NOTE.—Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps and also to write prominently on the receipt the word 'State'.

- (4) If any officer is compelled to send a telegram at a time when he is temporarily without service stamp he should pay for it in cash, and the receipt granted to him will state the value of the telegram, but will not bear on it the word 'State'. The value of such telegrams, as are paid for in cash may subsequently be drawn in a contingent bill, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the sub-voucher concerned.

NOTE.—Books of telegram forms required for official use may be obtained on payment from any principal Telegraph office.

- (5) If a Government Official asks for repetition of a telegram received by him in his official capacity, he shall not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

### **III.—Commission on value payable parcels or money orders:**

- (6) The sanction of a competent authority for the purchase of an articles carries with it the sanction for incurring necessary charges for postal commission on value payable parcels when the article has necessarily to be brought

by value payable parcel, provided that the cost of the article including the postal commission is within the sanctioning power of the authorities that sanction the purchase.

- (7) Under Treasury Rule 197, charges for remittance of money by postal money order in payment of Government dues should ordinarily be borne by the payee and not by Government. Cases in which, and the conditions under which, the cost of such remittances may be borne by Government are specified below.

NOTE. – The remittance of revenues collected at outlying stations to the treasury (c.f. Treasury Rules 557) does not fall within the scope of Treasury Rules 197 and may, if necessary, be made at Government expense.

**(a) Remittances of pay, allowance etc. :**

- (8) Pay, travelling and other allowances and contingent charges of subordinate Government servants employed in outlying stations may be remitted by money order at Government expense, when the stations are at a distance of more than five miles from the nearest treasury or from the remitting office at which such charges are drawn, provided that the money order commission should not amount to more than, the travelling allowance payable, if a messenger were sent to encash the bill, cash order or Government draft, as the case may be.

NOTE. – In special circumstances, e.g. when a suitable messenger is not available, or the journey is risky, etc., the disbursing officers may permit such remittance, even though the money order commission exceeds the traveling allowance that might be payable had a messenger been employed.

**(b) Remittances of leave salary:**

- (9) The leave salary of a non-gazetted Government servant belonging to the Pakistan Post Offices and Telegraphs and Telephone Department (Account Offices) may be drawn in the usual way and remitted to his address by service money order.

**(c) Remittances of Scholarships:**

- (10) The remittance at Government expense Scholarship will require the sanction of Local Administration concerned.

**(d) Remittances of money due to contractors, suppliers, etc. :**

- (11) Charges for remittance by postal money order of moneys due to contractors or suppliers, etc., should not ordinarily arise. When, however, the remittance by money order is unavoidable and is considered necessary in the interest of public service, (*see* Note 1 below para 140) the cost for such remittance may be debited to Government with the special sanction of the disbursing officers concerned.

## 30. Printing and Binding.

Detailed rules on the subject are contained in the pamphlet "*Rules for printing and binding*" issued by the authority of the Government. Ministries and Divisions and Heads of Departments have full powers to sanction expenditure without limit for printing provided that printing at a Press other than a Press of Printing Corporation of Pakistan should be undertaken only if the Printing Corporation certifies its inability to undertake the work.

## 31. Publications.

**I. – Official Publications:****(a) Priced:**

- (1) The rules in accordance with which Government officers may obtain, when necessary, priced publications of the Federal Government are contained in Appendix XIII to the "*Rules for Printing and Binding*" referred to in item 30.
- (2) Priced publications of Provincial Governments required by departments and offices of the Federal Government should be obtained on payment, where necessary from the appropriate authority of the Province concerned. The powers of subordinate authorities of the Federal Government to sanction the purchase of these publications are the same as those laid down in para (6) below in respect of the purchase of non-official publications.

NOTE. – The Post, Telephone and Telegraph Guides and the Government Telegraph Gazette and Public State Abbreviated Addresses may be obtained from the Post Office and Telephone and Telegraph Departments respectively, on cash payment by officials and others requiring them (wide item 28).

**(b) Un-priced:**

- (3) The cost of printing un-priced publications relating to Paying Departments should be borne by those departments and of those relating to non-paying Departments should be met out of the Stationery and Printing grant. The control over their distribution should rest with the heads of departments responsible for their issue without in any way affecting the monetary limits fixed for priced publications under the rules mentioned in para (1) above.

NOTE.—Paying Departments are (1) the Defence Service, (excluding the Defence Department Secretariat), (2) The Railway Department and attached offices, (3) Pakistan Post Offices and Telephone and Telegraphs Departments (4) Medical Store Depots, (5) Committees and Commissioners, (6) Light houses and Lightships Department.

## **II—Supplies to Local Bodies:**

- (4) It is left to the Local Administrations, if they consider it necessary to do so, to lay down, rules under which official and other publications may be obtained by Local Bodies. In all such cases the expense will be borne by the Local Bodies concerned.

## **III.—Non-official Publications:**

- (5) Subject as hereinafter provided, books, maps, newspapers and other periodical publications, whether published in or out of Pakistan may not be purchased or subscribed for at public expenses by any Government officer, without the previous sanction of Ministries and Divisions and the Heads of the departments concerned.
- (6) The purchase of book for regimental schools, regimental and Military prison libraries and Defence officers is governed by the rules on the subject laid down in *India Army Regulations* as adapted in Pakistan.
- (7) The purchase of books, maps and other publication required for the Education Department is regulated by special rules and orders made by Government.
- (8) Judicial officers may purchase books suitable for a law library without obtaining the previous sanction of a higher authority.

- (9) The authorities to which the power to purchase books, newspapers or other publications has been delegated should make their own arrangements direct with the agents or publishers for supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them. The purchase of publications published in Europe should, however, be made through the High Commissioner for Pakistan in the U.K. as far as possible, as this will lead to substantial economy.

NOTE.—These rules do not apply to maps supplied by the Director-General, Survey of Pakistan for which there is a different set of rules.

32. Rent and Repairs **I.—General:**

- (1) Save as provided in para (8) to (10) below, the rent of any private land or building occupied for public purposes should be paid by the office or department occupying it, and recorded in the accounts as a charge of that office or department. The first charge in every year made in any contingent bill for the rent of a private building should be supported by a certificate from the Executive Engineer concerned of the Pakistan Public Works Department in places where the Department operates that a suitable building belonging to Government is not available for the purpose for which the building is required and that the rental charged namely Rs. 0-0-0 is reasonable. This rule does not authorize payments or adjustments between departments.

NOTE 1.—The condition prescribed in this rule regarding the grant of an annual certificate by the Executive Engineer concerned, has been relaxed in the case of the office accommodation provided by the

Director, Intelligence Bureau for his executive officers elsewhere Rawalpindi and Islamabad.

NOTE 2.—The condition regarding the Executive Engineer's certificate has been relaxed in the case of buildings leased for use as Post Offices engaged in receiving and delivering letters.

- (2) Subject to the conditions specified above and in the absence of any special rule or order applicable to any particular Department, Ministries/Divisions and Head of Departments are authorized to sanction the renting of lands and buildings and repairs to the rented and requisitioned buildings required for public purposes within the limits specified below:—

**(i) Ordinary Office accommodation:**

- (a) Where the accommodation is provided in a separate building:

- |                    |                     |
|--------------------|---------------------|
| (1) Works Division | Full powers.        |
| and Ministry of    |                     |
| Defence.           |                     |
| (2) Ministry of    | Full powers in      |
| Foreign Affairs.   | respect of Pakistan |
|                    | Mission abroad.     |

NOTE 1.—In sanctioning rents, merits and local conditions in each case will be kept in mind.

NOTE 2.—Notwithstanding the provisions of para. 5(d) of the Finance Division O. M. No. F. 1(5)-R, 12/80, dated 11-3-81 this power shall be exercised only by the Additional Foreign Secretary (Admn.) and shall not be further delegated by him.

**(ii) Other Ministries & Divisions.**

- (i) Upto Rs.4,000/- per month for Islamabad, Rawalpindi, Lahore, Karachi, Peshawar, Quetta.



(ii) Upto Rs. 2,000/- per month for other places.

(iii) For residential & other purposes.

- |  |   |
|--|---|
| I. Works Division and Ministry of Defence.                   | Upto Rs. 3,000/- p.m. in each case.   |
| II. Ministry of Foreign Affairs.                             | Full powers in respect of Pakistan Mission abroad subject to the provisions in Note 1 and 2 under item (i) above. |
| III. Other Ministries and Divisions and Heads of Department. | Rs. 1,000/- p.m. in each case.  |

NOTE.—Powers at I, II and III may be exercised only in the case of Government servants who are entitled to provisions of residential accommodation under any general or specific orders.

**(iii) Repairs to the hired and requisitioned buildings.**

(a) Office accommodation:

- |   |   |
|---|---|
| (i) Works Division and Ministry of Defence. | Full powers.                                    |
| (ii) Other Ministries & Divisions.          | Upto 2 month's rent.                            |
| (iii) Heads of Missions.                    | Upto \$200 per annum within the financial year. |

(b) Accommodation for residential purposes.

Ministries and Divisions.	Full powers, the powers at (a) and (b) above, shall be restricted to the
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extent covered by  
Land lord's  
liability.

**(iv) Repairs to building of Pakistan Missions abroad owned by the Government of Pakistan.**

Ministry of Foreign Affairs. Per financial year up-to 10% of annual standard rent subject to the provision in Note 2-under (i) above. This power shall be exercised only by the Additional Foreign Secretary (Admn.) and shall not be further delegated by him.

Heads of Missions. Upto \$ 400 per annum within the financial year.

(3) Commissioners of Income Tax are empowered to sanction the renting of ordinary office accommodation in Capital towns up to a limit of Rs.500 per mensem and in the case of Moffussil towns up to a limit of Rs.100 per mensem for each office. When such a hired building is used partly as a private residence, the officer occupying the residential portion should pay half the rent of the building or 5 per cent of his monthly emoluments, whichever is less, even if the one-half of the rent payable by Government exceeds Rs. 150 in a month.

(4) The Director-General, Pakistan Post Offices and Telegraphs and Telephones may sanction: —

(i) the renting of buildings required for office accommodation (including Tiffin rooms and rest rooms) for staff up to a limit of Rs.250 per mensem in each case.

(ii) the renting of building required for residential purposes up to a limit of

Rs. 200 per mensem in each case.

- (iii) the revision of rent of buildings leased for office or residential purposes up to 10 per cent of the amount of sanctioned by a higher authority, subject to a limit of Rs. 50 per mensem in each case, and
  - (iv) the renting of land leased in the premises of Civil Aerodromes for construction of departmental buildings up to a limit of Rs.100 per mensem in each case.
- (5) The Director Meteorological Services is authorized to sanction payment, as Government's share of more than one-half of the total rent, subject to a maximum of Rs.60 per mensem, in respect of office accommodation which is provided for the Meteorological Department in a hired building partly used as a private residence.
  - (6) The responsibility for the recovery of the rent from Government servants occupying buildings rented under this rule will rest with head of the department or Administration concerned unless there are special orders to the contrary.
  - (7) Heads of departments may invoke the help of the Pakistan Public Works Department in hiring the necessary accommodation under powers vested in them whenever they require such help, but in all such cases the expenditure involved in hiring will be charged to the department concerned.

**II. — Special rules for hiring of accommodation through the Public Works Departments:**

- (8) A department or office of the Federal Government requiring or likely to require private accommodation in the Provinces of Punjab and Sind in cases in which the hiring of such accommodation is not within the competence of the head of the department, should apply to the officers of the Pakistan

Public Works Department concerned with the provision of accommodation in these Provinces. The details of the accommodation required, the number of officers and staff who will be occupy it, and the locality in which the accommodation would be preferred should be furnished to that officer. If he is satisfied that additional accommodation is required, and subject to the provisions of para (10) below, he will arrange to engage the necessary private accommodation in consultation with the department or office concerned and enter into the necessary leases with private landlords on behalf of Government.

NOTE 1. – The hiring of all private accommodation required by the Federal Government Officer not entitled to accommodation from Estate Office's pool will be arranged by the Pakistan Public Works Department and for those entitled to accommodation from Estate Office's pool by the Estate Officer in consultation with the Pakistan Public Works Department regarding responsibility of rent.

NOTE 2. – In the case of the Defence Department, this rule will apply only to those stations where the Defence Department have no agency of their own which can undertake this function.

(9) The cost of hiring accommodation (including rates and taxes payable therefore) will be met by the Pakistan Public Works Department under the relevant head of account. The cost of accommodation hired for the following Departments will, however, be charged to the department or office concerned: –

- (i) the Defence Department;
- (ii) any Commercial Department, or
- (iii) any non-Government aided office

(10) The financial powers of the officers of the Pakistan Public Works Department for renting accommodation will be as follows: –

Executive Engineer	5,000 Three years
Superintendent Engineer	7,500 Three years
Chief Engineer	10,000 Three years.

The Chief Engineer should refer proposals involving expenditure in excess of Rs.10,000 per annum to the Works Division for sanction.

33. Repairs to erection and removal of Machinery. Unless in any case there are any specific orders of Government restricting or limiting the powers of any subordinate authority, Ministries/Division, and heads of departments exercise full powers, for incurring expenditure on the repairs to an erection and removal of Machinery purchased at Government cost.
34. Rewards, Fees, etc. (other than Fees or Honoraria granted to Government servants under the Fundamental Rules etc.) (I) The authorities mentioned below have been empowered to sanction expenditure on the grant of rewards, fees, etc., to the extent indicated against each subject to the observance of any general or special direction which Government may issue either generally or in reference to a particular case:-

	<i>Name of authority</i>	<i>Nature of charge</i>	<i>Limit of sanction</i>
1.	Collectors, Central Excise and Land Customs.	Rewards for personal bravery displayed for signal service rendered in the prevention of an offence in cases in which no accused persons have been arrested or persecuted.	Rs. 100 in each case.
		Rewards for meritorious conduct in the seizure of contraband articles in cases in which offenders have absconded either before or after arrest or in which persons arrested have been released.	Rs. 100 in each case.

	Rewards in cases in which persons arrested have been successfully prosecuted, but the amount available for reward under the reward rules is conspicuously insufficient.	Rs. 100 in each case.
2.	Collectors of Customs.	Reward to officers of the Customs Department or other persons who are instrumental in detecting or bringing to notice breaches and evasions of the Sea Customs Act and Merchandise Marks Act.
	Reward to informers and officers of the Customs Department in cases of seizures of opium.	Rs. 500 in each case.
		Rs. 1000 in each case, the share of any individual officer being not more than 250.

<i>Name of authority</i>	<i>Nature of charge</i>		<i>Limit of sanction</i>
Reward for seizures of cocaine with informer per oz.			Per oz.
	Rs.	Rs.	as.
First 500 ozs.	12	4	0
Second 500 ozs.	6	2	0
Excess over 1,000 ozs.	3	1	0
Rewards for seizures of Cocaine without informer.	6		
First 500 ozs.		6	0
Second 500 ozs.		3	0
Excess over 1,000 ozs.		1	8

Extra rewards for a conviction in very special cases of Cocaine smuggling if the convicted person is a leader and not a mere servant. Rs.500 in each case.

3. *Deleted.*

NOTE.— The reward shall not exceed half of the realized value of the confiscated goods (if any) plus half of the penalty of fine realized and shall be so restricted that the balance shall suffice to recover all outstanding Government dues (if any) and any incidental charges incurred in consequence of the seizure of the goods.

Reward under Salt Act II of 1890.	(i) At Rs. 3 per maund of salt confiscated plus the estimated value of any other articles confiscated plus the amount of fine imposed.
	(ii) Rs. 50 to any person who has performed any service of special merit in respect of the prevention of detection of salt smuggling or of any offence against salt Laws.

4. *Deleted.*

5. Director of Archaeology	Rewards for finds of archaeological interest to the finders in addition to the amount payable under Section 16 of the Treasury-trove Act VI of 1878, which is equivalent of the value of the articles plus one fifth of such value.	Full Powers
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6. Director-General, Pakistan Post Offices and Telephone and Telegraph	Rewards for furnishing information leading to the arrest and conviction or for the detection of persons implicated in cases in which the Pakistan Post Offices and Telephone and Telegraph Departments have suffered loss.	Rs. 500 in any one case
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NOTE.—This authorization does not apply to the grant rewards to Pakistan Post Offices and Telephones Telegraphs officials for preventing theft from members of the public at Pakistan Post Offices and Telephone and Telegraph Offices premises of articles intended delivery or to taken delivery of from the Pakistan Post Offices and Telephones and Telegraphs Offices. The sanction of Government should invariably be applied for in all such cases.

7. *Deleted.*
8. Mint Master Lahore. Rewards to Policemen and other Mint employees for supplying information proving thefts or attempted theft in the Mint. Rs. 60 in each case
9. *Deleted.*
10. Principal Officer, Mercantile Marine Department Rewards for saving lives in shipping cases. Full Powers
11. Director-General Survey of Pakistan. Rewards and presents to tribal chiefs, headmen etc. Full Powers
35. Sanitary Water Supply and Electrical Installations. *See Chapter 9—Paras 193 et seq.*
36. *Deleted.*
- \* 37. Secret Service Expenditure. (1) When an allotment is placed at the disposal of an officer for secret services the officer concerned will maintain a contingent register in the prescribed form in which the date and amount of each contingent bill will be entered with a note of the

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**\* Guideline for expenditure out of Secret Service Fund**

1. The Secret Service Fund shall not be maintained in commercial banks. These funds shall be kept in the National Bank of Pakistan.
2. All such secret accounts shall be maintained separately and details of expenditure should be separately shown against each account.
3. No durable goods like Transport, Machinery & Equipment (Photocopiers, Fax machines, Computers, Dish Antenna, and T.V. etc.) shall be purchased out of these funds. The durable goods, if already purchased out of Secret Service Funds, shall be properly justified to Ministry of Finance and if they are surplus they shall be auctioned and the amount be credited to government.
4. The Principal Accounting Officer (PAO) shall personally handle the expenditure.
5. The Principal Accounting Officer shall give a certificate at the end of a financial year about detailed expenditure incurred out of the Secret Service Fund.

**Authority:** Finance Division (Expenditure Wing) No. F.1 (4) Exp. III/94, dated 29<sup>th</sup> October, 1997.



progressive expenditure. Within the allotment the officer may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers.

- (2) The general control of expenditure incurred against the allotment will be vested in the officer aforesaid, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation has been made.
- (3) The officer aforesaid will maintain in the form of a cash book a secret record of the expenditure and receipts (if any) connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature as the officer mentioned in para (4) below may consider necessary in order enable him to discharge the responsibility placed upon him by that para. The amounts drawn from the treasury on contingent bills, will be catered in the cash book on the receipt side the number and date of the bill being noted against the entry.
- (4) In respect of each officer authorized to incur secret service expenditure, Government will nominate a Controlling officer who should conduct at least once in every Financial year, a sufficiently real administrative audit of the expenditure incurred and furnish a certificate to the Accountant-General in the following form not later than the 30th November following the year to which it relates: –

“I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 30th of June, was Rs. \_\_\_\_\_ that the balance in hand on the said 30th of June, was Rs. \_\_\_\_\_ and that this balance was

surrendered by short drawing in the first bill presented during the year, and I declare that the interests of the public service required that the above payments should be made out of secret service funds and that they were properly so made."

- (5) The accounts of secret service expenditure will not be subjected to scrutiny by the Audit authority.
38. Sections writing, copying etc.
- (1) No charges may be made for section-writing, i.e., for copying manuscripts or for similar work by piece work or otherwise by private agency, without the previous sanction of the authority competent to sanction entertainment of a corresponding temporary establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state that the number of persons paid and the amount of matter.
- (2) No person in receipt of pay from Government can be remunerated for section-writing save with the special sanction of Government and no periodical allowance may be charged as section-writing.
- (3) Ministries, Divisions and Heads of Departments can sanction expenditure without limit in connection with copying and translation charges.
39. Special charges relating to particular departments.
- I. – Agricultural Marketing:**
- The Cooperative Marketing Adviser to the Government of Pakistan has power to sanction up to Rs.250 per mensem, in each case, expenditure under the heading "Work on Grade Standards".

## II – Central Excises and Land Customs

**Department:**(a) *Compensation:*

- (1) The Collector, Central Excises and Land Customs Department, may sanction compensation for loss of private animals while employed on Government work subject to the condition that the total amount payable does not exceed Rs.500 in any one case.

(b) *Expenditure on detection of smuggling:*

- (2) Deleted:

(c) *Publicity regarding sale of Gypsum:*

- (3) The Collector, Central Excises and Land Customs Department, may incur expenditure up to Rs.100 per annum on publicity regarding the sale of Gypsum.

(d) *Miscellaneous expenditure:*

All Superintendents in charge of Central Excise Circles are empowered to incur expenditure on (i) repairs to arms and accoutrements, (ii) purchase and repairs to books and maps, (iii) hot and cold weather charges, (iv) purchase of and repairs to furniture and fittings and (v) local purchase of stationery and rubber stamps, in cases of emergency up to Rs.5 in each case subject to an annual limit of Rs.20.

**III. – Observatories :**

The Director, Meteorological Services has full powers for the sanction of expenditure in connection with the supply of newer beds for the use of the Meteorological staff on night duty at Observatories on the air routes. The powers of the Director-General of Pakistan Post Offices and Telegraphs and Telephones and the authorities subordinate to him are specified in the schedules of financial powers of the officers of the Pakistan Post Offices and Telegraphs and

Telephones Departments.

#### IV.—Geological Survey of Pakistan:

The Director, Geological Survey of Pakistan has powers to sanction expenditure on police escorts accompanying officers of the Geological Survey of Pakistan who are required to work in dangerous areas, up to a limit of Rs.200 per annum.

40. Stationery and  
Printing articles.

The procedure for obtaining the supply of articles of stationery, etc., for the use of different departments and officers of the Federal Government is laid down in the Pamphlet "Rules for the supply and use of stationery stores" issued by the Controller, Stationery and Forms.

The conditions under which stationery and printing stores may be purchased locally and the financial limits on the powers of officers to purchase such stores are laid down in the Rules for the supply of stationery and printing stores for the public service, extracts from which have been reproduced in Appendix-10.

Ministries and Divisions and Heads of Departments have also been authorized to incur expenditure up to Rs.50,000 at a time provided that the Controller, Stationery & Forms, has certified that the stationery in question cannot be supplied from the Government stores and no such certificate will be needed for purchase costing less than Rs.5,000.

NOTE.—The condition to obtain a non-availability certificate from the Department of Stationery shall also apply in cases where specific provision for the purchase of stationery exists.

41. Stores.

See Annexure B to this Appendix:

42. Supply of Electric Lamps (bulbs)
- (1) The initial supply of bulbs along with the electrical installation in all the non-residential buildings will be made by the Pakistan Public Works Departments.
  - (2) Subsequent replacement in all common places in buildings occupied by more than one department will also be made by the Pakistan Public Works Department.
  - (3) Subsequent replacements in other places or in buildings occupied by any particular department are the liability of the department concerned.

For this purpose the powers of departmental officers to incur expenditure will be governed by the general limits specified in this appendix for non-recurring contingent expenditure.

43. Supply of water for drinking, etc., and dusting offices.
- Subject to such restrictions as may be imposed by Ministries/Divisions and Heads of Departments, heads of offices may be authorized to make small monthly payments to Government servants for supplying drinking water or for dusting office or for acting as night draws or for similar services in addition to their own duties, provided that—
- (i) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of office.
  - (ii) the allowance will not count for leave salary or pension.
  - (iii) in the case of Government servants already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs. 1720 a month in any one case; and the head of the office must, in sanctioning any such payment record his

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<sup>17</sup> Rates revised *vide* F. D. O. M. F. 3(11), R-12/86, dated 01-07-1986.

reasons therefore, and must satisfy himself—

- (a) that the work to be done is really necessary;
- (b) that it is outside the regular duties of Government servant on the permanent establishment; and
- (c) that the grant of extra allowance to any such Government servant is distinctly more economical than the employment of a fresh agency.

44. Taxes, Municipal and Cantonment. All officers authorized to draw contingent bills may sanction payment of municipal or cantonment taxes on Government buildings or other Government property, and toll fees, whatever be the amount, when such taxes have been assessed by competent authority. The rules regulating the payment of such taxes are contained in Appendix-19.

NOTE — Before any claim for taxes on any property of the Federal Government is paid for officers sanctioning the payment should satisfy themselves that the claim has been legitimately preferred under section 154 of the Act.

45. Telegram Charges. *See* Postal and Telegraph Charges (Item 29).

46. Telephone Charges. (1) Ministries and Divisions of the Federal Government are authorized to sanction telephone rents for connection with existing telephone systems whatever be the amount.

This power may also be exercised by the Director-General, Posts and Telegraphs.

- (2) Other heads of departments are authorized to sanction such charges for connections of Government Offices with existing telephone systems whatever be the amount.

47. Tents and Camp furniture. The initial supply of tents requires the sanction of Government. Once the supply is sanctioned

the head of the department can sanction each individual purchase.

Charges for the repairs to and carriage of tents may be incurred under the sanction of the head of the department concerned.

Purchase at Government expense of camp furniture for use on tours is regulated by scales prescribed under general or special orders of Government.

48. Toll fees *See Taxes, Municipal and Cantonment (Item 44).*

**I. – Purchase and repairs:**

49. Typewriters, Duplicators, Calculating machines, etc.
- (1) Typewriters, copying machines, Duplicators and Accounting and Calculating machines, required for the use of Government offices should be purchased by the Ministries, Divisions and Heads of Departments who have full powers in this regard.
  - (2) Typewriters, duplicators, etc., which cannot be repaired locally should be sent carefully packed to the Controller who will arrange for the necessary repairs, the costs of which will be paid direct by the officer concerned. No machine can be rejected as worn out or unfit for use until it has been condemned by the Controller, who, if he finds it in such a condition as to render further repairs unprofitable, may issue a new typewriter in place of the one, returned.
  - (3) Typewriters required by Commissions, Committees and Boards of Enquiry should be obtained from the Controller of Stationery and Forms, on hire. That officer will make a monthly charge for the machines supplied. After the Commission, etc., is dissolved, the machines should be returned to the <sup>18</sup>Federal Stationery Office, Karachi. To circumstances should new

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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.

machines be purchased direct for Commissions, etc. and a reasonable time must be allowed to the <sup>18</sup>Federal Stationery Office, to make the necessary arrangements for the supply of the machines.

## II. – Hiring:

- (4) Ministries, Divisions and Heads of Departments may sanction the hiring of typewriters for use in their own offices and offices subordinate to them when no such typewriters can be purchased.

## III. – Upkeep

- (5) All disbursing officers may sanction charges for periodical servicing of manual and electrical typewriters, calculating machines, copying machines etc., in consultation with the Controller of Stationery and Forms:

- |                               |  |  |
|-------------------------------|--|--|
| (i) Typewriter, all makes;    |  |  |
| (a) Manual                    |  | Rs. 2.50 (Rupees two and paises fifty only) per quarterly service. |
| (b) Electrically operated     |  | Rs. 10/- (Rupees ten only) per quarterly service.                  |
| (ii) Calculators, all makes;  |  |  |
| (a) Hand operated             |  | Rs. 12/- (Rupees twelve only) per quarterly service.               |
| (b) Electrically operated     |  | Rs. 15/- (Rupees fifteen only) per quarterly service.              |
| (iii) Duplicators; all makes; |  |  |
| (a) Manual                    |  | Rs. 10/- (Rupees ten only) per quarterly service.                  |
| (b) Electrically operated     |  | Rs. 20/- (Rupees twenty only) per quarterly service.               |
| (iv) Photo Copying Machines;  |  |  |
| (a) Chemical                  |  | Rs. 150/- (Rupees one hundred fifty only) per quarterly service.   |
| (b) Powder                    |  | Rs. 150/- (Rupees one  |



hundred fifty only)  
per quarterly service.

These powers are valid for the FY - 1989-1990.

Source:— F. D. O. M No. 3(24)R-12/80, dated 8-10-89.

- |     |   |   |
|-----|---|---|
| 50. | Uniforms and other clothings.   | The supply of uniforms and clothings to Government servants in cases other than those mentioned in item 24 above, is governed by general or special orders of Government.   |
| 51. | Water-supply Installations.   | See Sanitary, Water-supply and Electrical installations — — item 35.  |
| 52. | Winding and regulating office-clocks maintenance of all call bells etc. | Ministries/Divisions/Heads of Departments may incur charges on account of winding and regulating of office-clocks @ Rs.1/- per clock per month and may delegate this power to heads of offices subordinate to them. |

Source:— F. D. O. M No. 1(15)R-12/81, dated 24-05-1982.

## ANNEXURE B – STORES

### I. – Stores required for “Works”

1. Unless in any case it is distinctly provided otherwise in any Departmental regulation or order of Government, the sanction of a component authority for executing a work carries with it the sanction for incurring necessary expenditure for the purchase of stores required for the work provided that the cost of stores including other expenditure connected with the work is within the sanctioning power of the authority that sanctions the work.

NOTE.—The powers of the officers in the Pakistan Public Works Department to sanction purchase of stores required for works are embodied in the Central Public Works Department Code.

### II. – – Other Stores.

2. Subject to general or special rule or order applicable to particular departments and authorities, and except where it has been distinctly provided otherwise in these rules the powers of Ministries, Divisions and Heads of Departments to incur expenditure on the purchase of stores extend to the limits specified in this Appendix as it relates to

non-recurring continent expenditure.

3. Special powers delegated in this regard to certain heads of departments are as indicated below:
- (1) Collectors Central Excise and Land Customs.
    - (i) Power to purchase through the Department of Investment Promotion and Supplies, plant and machinery up to the limit of Rs. 5,000 including all charges in each case.
    - (ii) *Deleted.*
    - (iii) Power to make purchases of stores in Pakistan up to Rs.10,000 for one article or any number of similar articles at one time.
    - (iv) Full powers for the purchase of coal and coke, provided that the indents are placed on the Department of Investment Promotion and Supplies, if required in full wagon load.
  - (2) Deleted.
  - (3) Animal Husbandry Commissioner. Full powers for the purchase of stores required for the maintenance of Cattle under his charge and for the manufacture and issue of Dairy products.
  - (4) *Deleted.*
  - (5) *Deleted.*
  - (6) Director Meteorological Department.
    - (i) Up to Rs.3,000 at a time for stores purchased in Pakistan, when the articles are already in Pakistan and their price and quality are not unfavorable as compared with those at which similar articles could be obtained through the Department of Supplies.
    - (ii) Full powers to purchase articles in Pakistan.
      - (a) When serious inconvenience to the public service would be caused by waiting to obtain the articles from England through Ambassadors for Pakistan in the United Kingdom or from any other country abroad.

- (b) when owing to the greater promptitude of supply an economy can be effected by purchasing in Pakistan, provided the articles are already in Pakistan at the time of order.

NOTE.—If the value of the articles exceeds Rs.750 the Direction should place on record the reasons which make the local purchase desirable.

- (iii) Full powers for obtaining direct from manufacturers in foreign countries such articles as are required for experimental or research purposes.

- (7) Director-General  
Telegraphs and  
Telephones. Full powers to purchase stores for which orders may be placed in Pakistan, subject to the condition that unless specially exempted for any particular kind of article or articles, the purchases should be made through the Department of Investment Promotion and Supplies.

NOTE.—The Director-General, Telegraphs and Telephones, may sanction expenditure on the renting of telegraph lines, wires and cables up to a limit of Rs.2,000 per annum in each case.

- (8) Other officers of the  
Pakistan Post offices  
and Telegraphs  
Departments. As specified in the Schedule of Financial Powers of Officers of the Pakistan Post Offices and Telephones and Telegraph Department.
- (9) Director, Zoological  
Survey. Full powers to sanction the supply of plates, blocks etc., for the publication of Zoological Survey of Pakistan.
- (10) *Deleted.*
- (11) Mint Master,  
Lahore. Full powers for the local purchase of coal and coke and for the purchase in Pakistan of all classes of stores for public service, including plant and machinery not manufactured in Pakistan without the intervention of the

Department of Supplies.

(12)

*Deleted.*

(13)

*Deleted.*





## APPENDIX 9

(See Para. 144)

### RULES FOR THE SUPPLY OF ARTICLES REQUIRED FOR THE PUBLIC SERVICE.

#### PART-I

The policy of Government is to make their purchases of stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency, and the following rules, which are applicable to be purchase of stores (other than printing and stationery stores) for the Federal Government are prescribed in accordance with this policy. These rules supersede all previous orders on the subject.

In order to give effect to the above policy preference in making purchases will be given in the following order: –

Firstly, to articles which are produced in Pakistan in the form of raw materials, or are manufactured in Pakistan, from raw materials provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in Pakistan from imported materials provided that the quality is sufficiently good for the purpose;

Thirdly, to articles of foreign manufacture held in stock in Pakistan provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

Ministries and Divisions of the Federal Government, or officers specially authorized in this behalf, may, when they are satisfied that such a measure is justified, allow a limited degree of preference in respect of price to articles produced or manufactured in Pakistan either wholly or in part for payment in rupees in Pakistan.

**Rule 1.** – Save as provided in Rules 7, 7A and 8 all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in Pakistan for payment in rupees in Pakistan.

**Rule 2.**—Tenders shall be invited in Pakistan and abroad also when considered desirable, for the supply of all articles which are purchased under Rules 1 to 4, unless the value of the order to be placed is small or sufficient reasons to be recorded, exist which indicate that it is not in the public interest to call for tenders. No tender, which fails to comply with the condition as to delivery and payment, prescribed in Rule 1, shall be accepted.

**Rule 3.**—All articles, whether manufactured in Pakistan or abroad, shall be subject to inspection before acceptance, and articles for which specifications and or tests have been prescribed by competent authority shall be required to conform to such specifications and or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after dispatch from the suppliers premises.

**Rule 4.**—Important plant, machinery and iron and steel work shall be obtained only from firms approved by the Directorate Investment Promotion and Supplies and specified in the lists issued by the Directorate-General of Investment Promotion and Supplies from time to time.

**Rule 5.**—In the case of important construction works let out on contract, articles required for the construction of such works may be supplied by the contracting firm, provided that when specifications and or tests have been prescribed for such articles they shall conform to such specifications and or shall satisfy such tests.

**Rule 6.**—Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department or Railway from another.

**Rule 7.**—The articles enumerated in Schedule A or any other articles of a special or unusual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained without reference to those rules, subject to the following conditions: —

(a) Where the value of the purchase exceeds Rs.5,000 the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with the preceding rules.

(b) The purchasing officer may at his discretion either obtain the article that he requires by indent on the Head of Mission concerned Ambassador for Pakistan, or purchase it direct from manufacturer or dealers abroad. Where resort is to have direct purchase from manufacturers or dealers abroad, tenders shall, whenever practicable, be first obtained.



(c) When articles are purchased abroad under this rule through the agency of the Head of Mission payment shall be made by that Department. In other cases payment shall be made: —

- (i) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officer;
- (ii) in Great Britain and Northern Ireland, through the Ambassador for Pakistan in United Kingdom.

**Rule 7-A.**—The purchasing officer shall obtain by indent on the Ambassador of Pakistan, Head of Mission, all articles not produced in Pakistan and required to be purchased for the public service, stocks of which are not available in the country or could not be made available within the time such articles are required to be brought into service.

In all such cases the purchasing officer shall, before forwarding the indent, place on record his reasons for not effecting the purchase in accordance with the preceding rules and also sign on the indent a certificate on the following form:—

“I certify that from enquiries made I am satisfied that the article/articles included in this indent is/are not at present available in stock in Pakistan and cannot be made available within the time such articles are required to be brought into service.

Dated .....

Purchasing officer.”

**Rules 8.**—Lethal weapons, munitions of war, technical apparatus and equipment, and, any other stores required by the Naval, Military or Air Forces of the Government of Pakistan for which drawings, patterns, specifications or designs have been issued, prescribed or announced by the Government of Pakistan or <sup>19</sup>Chiefs of the Army/Air/Naval Staff in Pakistan, shall be obtained by indent on the Head of Mission concerned unless they are available in Pakistan in accordance with the prescribed drawing, pattern, specification or design. Any departure from this rule requires sanction of Government.

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<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.

**SCHEDULE A** (*See Rule 7*).

- (i) Seeds.
- (ii) Cinchona Bark,
- (iii) Articles for experimental purposes.
- (iv) China, glass, cutlery, plate, crockery and perishable fabrics, including linen for residences, which are furnished by Government.
- (v) Copper, Zinc and other non-ferrous metals produced in Australia or America.
- (vi) Timber produced in Australia and North America.
- (vii) Such articles as the Superintendents of Vaccine Depots may require for the preparation of vaccine lymph.
- (viii) Chemicals and scientific instruments.
- (ix) Preserved and tinned foodstuffs.
- (x) Articles required for President's residence.

NOTE—Subsidiary instructions for the guidance of officers who are required to make purchases of stores under the provisions of the above rules are contained in Annexure-A to Chapter 8.

PART II.—Purchase of stores through the Directorate-General of Investment Promotion and Supplies.

1. The following rules apply to the purchase of stores otherwise than in the Defence, Railways and Posts and Telegraphs Departments.

NOTE.—The Defence Ministry and the Director General of Railways are excluded from the terms “Defence” and “Railway” Department used in this paragraph.

2. Subject to the following exceptions and to any special exemptions sanctioned by the Federal Government all stores will be purchased through the agency of the Directorate-General of Investment Promotion and Supplies. —

- (1) Foodstuffs and forage.
- (2) Lethal stores.

(3) Stationery stores, printing stores and office machinery and appliances as detailed in the Lists appended to the Rules regulating the purchase of stationery and printing stores for the public service (Appendix 10).

(4) Medical stores.

(5) Mathematical instruments, which under standing orders are to be obtained from the Survey of Pakistan.

(6) Scientific instruments and accessories of special character which involve a departure from standard.

(7) Coal and coke in cases in which the total annual requirement is less than 150 tons in respect of each commodity, and firewood and charcoal.

(8) Straw.

(9) Road metal bricks, stone, marble and similar building materials, lime, sand and chalk.

(10) Pakistan made wooden and cane furniture, country cart and boats, hand carts, trucks and trolleys, which can be satisfactorily and economically obtained from local sources.

(11) China, glass cutlery, plate, crockery and perishable fabrics, including linen for residences which are furnished by Government.

(12) Ordinary packing cases.

(13) Subject to the proviso below, other classes of stores of a value not exceeding Rs.100 in each case and not exceeding in the aggregate Rs.1,000 in any one year; except stores for which running and rate contracts have been placed by Director-General of Investment Promotion and Supplies. In respect of these classes of stores purchase may be made direct *in cases of emergency or when such stores can be more conveniently obtained locally* up to a limit of Rs.25 in each case.

Provided that purchasing officers may indent on the Directorate-General of Investment Promotion and Supplies both for stores for which running and rate contracts have been made and for other classes of stores referred to in this clause in cases in which the value is below the amounts mentioned above when the purchasing officers are themselves unable to make suitable arrangements for supply.

NOTE.—The limit of Rs.25 up to which stores included in the rate and running contracts can be purchased locally in cases of emergency, may be waived in the case of officers stationed at places other than those where stocks are held against such contracts; provided that the supplies are required urgently and can be obtained by the indenting officers locally or from a nearer station. In such cases direct purchase of this class of stores may be made of a value not exceeding Rs.100 in each case and not exceeding in the aggregate Rs.1,000 in any one year.

3. The methods to be adopted in entrusting the supplies to the Directorate-General of Investment Promotion and Supplies by the indenting officers and the procedure followed by that Directorate in arranging for their supplies and payment and the accounting of their price and overhead charges, etc., are described in the pamphlet issued by that Directorate.

4. Unless the amount payable is less than one rupee payments for stores obtained through the agency of the Directorate-General of Investment Promotion and Supplies may be made only by Audit officers concerned, and on the forms prescribed for the purpose and should in no circumstances be made by the indenting officers themselves.

**APPENDIX 10**

(See Para 144)

**RULES REGULATING THE PURCHASE OF STATIONERY AND  
PRINTING STORES FOR THE PUBLIC SERVICE****PREAMBLE**

The policy of Government is to make their purchases of stationery and printing stores for the public service in such a way as to encourage the development of the industries of the country to the utmost possible extent consistent with economy and efficiency and the following rules, which are applicable to the purchase of such stores for the Federal Government and for provinces other than Governors provinces, are prescribed in accordance with this policy. These rules supersede all previous orders on the subject and apply to the purchase of all the articles included in the Lists appended to these rules.

**Rule 1. – Purchase in Pakistan.**

Save as provided in rule 5 all stationery and printing stores required to be purchased for the public service shall be purchased on the condition that delivery shall be made in Pakistan for payment in rupees in Pakistan.

**Rule 2. – Tenders.**

(a) Tenders shall be invited in Pakistan and also abroad when considered desirable, unless the value of the order to be placed is small or sufficient reasons (which shall be recorded) exist for concluding that it is not in the public interest to call for tenders.

(b) No tender which fails to comply with the condition as to delivery and payment prescribed in rule 1 shall be accepted.

(c) Tenders shall be opened after intimation to the tenderers and in the presence of those tenderers who desire to attend.

**Rule 3. – Preferences.**

(a) Preference in making purchases will be given in the following order: –

First, to articles produced in Pakistan in the form of raw materials, or manufactured in Pakistan from raw materials produced in Pakistan, provided that the quality is sufficiently good for the purpose;

Secondly, to articles wholly or partially manufactured in Pakistan from imported materials, provided that the quality is sufficiently good for the purpose;

Thirdly, to articles manufactured abroad and held in stock in Pakistan provided that they are of suitable type and requisite quality;

Fourthly, to articles manufactured abroad which need to be specially imported.

(b) The Controller of Stationery and Form and the Director-General, Survey of Pakistan may, when they are satisfied that such a measure is justified, allow with the sanction of Government a limited degree of preference in respect of price to articles produced or manufactured in Pakistan either wholly or in part.

#### **Rule 4. – Inspections and Tests.**

All articles shall be subject to inspection before acceptance, and articles for which specifications and or tests have been prescribed shall be required to conform so such specifications and or to satisfy such tests.

#### **Rule 5. – Purchase of Special Articles.**

(a) When suitable and economical purchases of articles of a special or unusual character cannot be made in accordance with the preceding rules the Controller of Stationery and Forms and the Director-General Survey of Pakistan may at their discretion obtain the article they require through the Heads of Mission concerned.

(b) Where the value of the purchase so made exceeds Rs. 10,000 the purchasing officer shall place on record his reasons for not effecting the purchase in accordance with rules 1 to 4.

#### **Rule 6. – Inter-Departmental Purchases.**

Nothing in these rules shall be deemed to prohibit the purchase of articles by one Department of Railway from another.

### **Rule 7. – Powers of Purchase.**

(a) The Controller of Stationery and Forms exercises full powers.

(b) In cases of emergency the Deputy Controller, Stationery can purchase locally stationery and printing stores up to <sup>20</sup>Rs.50,000 in each case, subject to a report being made to the Controller of stationery and Forms if the value exceeds <sup>21</sup>Rs. 1250.

(c) Officers in charge of Government Printing Presses can purchase locally any article or any number of similar articles, purchased at one time included in list C, up to <sup>22</sup>Rs.1250 or with the sanction of the Controller of Printing and Stationery, up to Rs.50,000 in each case.

(d) The Director General, Survey of Pakistan exercises full powers in respect of stores included in list 'C' required for his map reproduction offices.

(e) Deleted.

(f) To meet urgent and unforeseen requirements General Managers of State Railways can purchase locally stores included in list A up to Rs.500 in each case, subject to a limit of Rs.5,000 per annum, and any article or any number of similar articles purchased at one time, included in the lists B and C up to Rs.1,000 in each case. They have power to delegate all or any of their powers to the Controller of Stores of the Railway or the officer in charge of the Railway Printing Press.

### **Rule 8. – Petty Purchases.**

(a) When it is inconvenient to obtain stores included in lists A and B through the agency of the Controller of Stationery and Forms, petty local purchases may be made without reference to the preceding rules by the authorities to whom this power has been delegated.

(b) Heads of Federal Government, Local Administrations, heads of departments, General Officers Commanding-in-Chief and General Officers

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<sup>20</sup> Amended *vide* S.R.O.651(I)/84 [F.D. Notification No. F. 3(10) R-12/83], dated 17-07-1984, the Gaz. Of Pak., Extra., Part II, pages 1299-1300, dated July 24, 1984.

<sup>21</sup> Amended *vide* S.R.O.651(I)/84 [F.D. Notification No. F. 3(10) R-12/83], dated 17-07-1984, the Gaz. Of Pak., Extra., Part II, pages 1299-1300, dated July 24, 1984.

<sup>22</sup> Amended *vide* S.R.O.651(I)/84 [F.D. Notification No. F. 3(10) R-12/83], dated 17-07-1984, the Gaz. Of Pak., Extra., Part II, pages 1299-1300, dated July 24, 1984.

Commanding Districts and Independent Brigades are empowered to sanction such purchases or delegate to officers subordinate to them to make such purchases up to Rs.90 in each case (Rs.100 in each case for Heads of Branches of Army Headquarters, and General Officers Commanding-in-Chief Commands) and subject to a limit of Rs.250 per annum.

NOTE.—The powers given to certain military officers entered in Appendix B of the Rules for the Supply and use of Stationery Stores to make direct purchases are not affected by this rule.

## LISTS

### A. — Stationery Stores.

1. Paper of all kinds, whether in sheets, rolls, reels or pads, and envelopes of all kinds.
2. Cardboards, millboards, pulp-boards, pasteboards and strawboards.
3. Parchment and vellum (imitation or real).
4. Book-binding materials.
5. Books (blank, ruled or loose leaf including equipment).
6. Writing and drawing materials including: —
  - (a) pens, pencils, carbons, chalks (writing and drawing) and pen nibs of all kinds;
  - (b) inks, ink powders, ruling paste, ink-tands and inkpots;
  - (c) water colours and boxes saucers and brushes for such colors and slants; —
  - (d) ruler, tracing cloth, ferro-gallic linen and ferro-prussiate cloth
  - (c) Erasers (steel or rubber), slates, and sponges; pads (writing and signature).
7. Desk appliances including: —
  - (a) Knives, hones, scissors, punching and stapling tools, bells;



- (b) envelope cases, trays, date cards, tag labels;
- (c) pins, pin cushions, fasteners, paper-cutters, eyelets, paper clips, paper weights, gum bottles and brushes and sealing wax.

8. Rubber stamps, metal seals, etc., rollers (rubber, thumb-impression and cyclostyle) thumb-impression slabs and pocket cases, pads (rubber and leather) for stamping.

9. Glue, gum, tags, straps, thread and twine, if required for office purposes.

10. Packing cases and other packing materials (for Stationery Offices and Printing Presses only).

11. Manufactured Articles – all envelopes in SE Series and D.O. Envelope.

12. Letter Heads-both Demi-Official and Official.

13. Note-Sheet Pads.

14. Scribbling Pads (Large and Small).

15. File Boards.

16. File Bands.

17. Miscellaneous – wooden Blotters, Waste-Paper Basket, Eraser, Desk Calendar.

### **B. – Office Machinery and Appliances.**

1. Typewriters and accessories including ribbons.
2. Duplicators (flat and, rotary) and office printing machines and accessories.
3. Calculating machines.
4. Addressographs, pro-tectographs and similar machines.

5. Card-index systems and cabinets.
6. Miscellaneous office requisites, e.g., letter scales, numbering and dating machines.
7. Machinery, etc., required for testing paper and other stationery stores.

### **C. – Printing Stores.**

Printing machinery of all descriptions including machines for composition, lithography, bindery, embossing, type casting, etc., etc., and accessories.

Printing furniture, including composing frames and cases, galleys, chases, quoins, rig-lets, leads, rules, etc., etc.,

Type and type metal and metal for conversion into type metal.

Ink, printing and lithographic.

Litho stones and plates.

Press and ruling machine blankets.

Glue, glucose, glycerin and other chemicals required for printing.

## APPENDIX 11

(See Para. 170)

### REGULATIONS FOR THE CONDUCT OF THE AUDIT OF STORES AND STOCK ACCOUNTS

1. The audit of stores accounts kept in any office or department of Government shall be directed to ascertaining that the departmental regulations governing purchase, receipt and issue, custody, condemnation sale and stocktaking of stores are well devised and properly carried into effect, and to bring to the notice of Government any important deficiencies in quantities of stores held, or any grave defects in the system of control.

2. As regards purchase of stores, Audit will see that –

- (i) these are properly sanctioned, are made economically and in accordance with any rules or orders made by competent authority for purchase of stores required for the public service: in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderer unless there are recorded reasons to the contrary;
- (ii) the rates paid agree with those shown in the contract or agreement made for the supply of the stores;
- (iii) certificates of quantity and quality are furnished by the passing and receiving officers before payment is made, except where the contrary is allowed by the rules of regulating purchase of stores; and
- (iv) purchase orders have not been split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit should call attention to cases of uneconomical purchases of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained, and of their issues and balances are correctly

maintained. Where a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it should be seen that the scale is not exceeded.

4. Stores, in many cases, represent a locking up of capital which is not justifiable unless essential. In order to effect economy in this direction Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores, which cannot be utilized by the department in whose custody they are kept, involve waste of labour and space. The retention of stores in excess of the probable requirements of the department in the near future may result in loss to Government through deterioration. Audit will therefore, see that measures are taken to survey, segregate and consider the disposal of unserviceable, surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balances in the books. “<sup>23</sup>[Save as provided in paragraph 7 Audit shall not undertake the physical verification of stores, except when specially authorized to do so but it has the right to investigate balances of stores, if any discrepancies in the stores accounts suggest that such action is necessary].” Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the Executive is adequate and proper, that discrepancies found on stock-taking are properly investigated and adjusted and that, whenever possible the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that wherever practicable, verifies of stock work directly under the control of Government, and not under the heads of individual departments.

7. If during the course of audit, loss, fraud or misappropriation is suspected, audit may carry out physical verification of stores and other assets jointly with the local officer-in-charge of the department stores and other assets and the results of such verification shall be brought to the notice of the Head of Department and the Division concerned immediately.

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<sup>23</sup> Added *vide* G.P.M.F.O.M. No. F 1(31) EI (R.C.) /70, dated 11-5-71.

8. Where a priced account is maintained, Audit will see that: —
- (i) The stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time are correlated with market rates and revised where necessary;
  - (ii) The value accounts tally with the accounts of works and of department connected with stores transactions; that the total of the value account tallies with the outstanding amount in the general accounts; and that the numerical balance of stock materials is reconcile-able with the total of value balances in the accounts at rates applicable to the various classes of stores; and
  - (iii) Steps are taken for the adjustment of profits or losses due to revaluation, stock taking, or other causes, and that these are not indicative of any serious disregard of rules.

9. The procedure for the conduct of audit of any stores and stock accounts and extent to which those accounts should be examined by Audit will be such as may be agreed upon between Government and the Accountant General.

10. The procedure prescribed by the Auditor-General for raising and pursuing audit observations in relation to expenditure shall generally apply in respect of audit observations on any accounts of stores and stock. When necessary, separate rules of procedure shall be laid down by the Accountant-General with the concurrence of Government.

11. The audit of stores such as food, coal, textiles, iron and steel, and diplomatic cars purchased by the Director-General, Investment Promotion and Supplies for diplomats should be conducted with reference to the Reserved Stock Account Rules, 1951, published separately.



**APPENDIX 12**

(See Para. 217)

**MEMORANDUM EXPLANATORY OF GOVERNMENT PROVIDENT FUND  
RULES VIS-A-VIS THE LAW ON THE SUBJECT.****PREFACE**

[The object of this memorandum is to lay down for the assistance of officers called upon to administer the Provident Fund Rules, certain practical principles which may be safely followed in their administration. The memorandum is not exhaustive and exceptional cases may arise which are not covered by these instructions but it is hoped that it will be found useful in dealing with the generality of cases arising under the various Provident Fund Rules.

2. The memorandum does not cover the Railway Provident Fund Rules, and therefore its application to matters arising in connection with the administration of those Rules is limited to such provisions of the Railway Provident Fund Rules as are similar to those on the civil side.

3. It is hoped that the memorandum will be useful also to subscribers and that it will assist them to arrange for the disposition of their policies in a manner which will enable their families to realise Provident Fund deposits with the minimum of inconvenience and expense.

4. This Memorandum is intended for official use only.

1. It may be observed at the outset that the various Provident Fund Rules have been framed under section 96-B of the Government of India Act, 1919, and that they have been kept alive under Section 276 of the Government of India Act, 1935, so far as they are consistent with the Act and are to be deemed to be rules made under the appropriate provisions thereof.

2. The rules come into contact with the law as regards--

(1) the protection of deposits.

(2) the power of disposition of deposits.

(3) the repayment of deposits on the death of the subscriber of depositor, and

(4) life insurance policies and their assignment and re-assignment.

The Provident Fund Act itself and the statutory rules framed under the Government of India Act, legislate for (1), (2) and (3), and the Indian Contract Act, the Transfer of Property Act, the Married Women's Property Act and the Insurance Act, 1938, govern the assignment and re-assignment of insurance policies.

3. *Effect of section 3 (1) and 3 (2)--The protection of deposits.*--The Provident Fund Act protects deposits both during the life time of and after the death of the depositor Section 3 (1) gives complete protection during the life time of the subscriber against creditors and also against Government save to the extent contemplated in Section 6 in the case of a Contributory Provident Fund. Section 3(2) deals with the protection of deposits *after death* and ensures that any sums standing to the credit of any subscriber to any Provident Fund at the time of his death and payable under the rules of the Fund to any dependant shall, subject to any deduction authorised by Section 6 (if the Fund is a Contributory Provident Fund), vest absolutely in the dependent free of any charge (including even succession duty). This protection does not extend to a person who becomes entitled to the Provident Fund money but is not a dependant. The payment to the dependants is, however, subject to any assignment or charge made prior to the Act unless the dependant is a child or widow of the subscriber, in which case even an assignment made before the 1<sup>st</sup> April, 1926, will not prevail.
4. *Power of disposition*--A subscriber after retirement from service is at perfect liberty to withdraw his deposit in a provident fund and deal with them as he pleases. While in service, however he is entitled to and, as a matter of practice, required to make arrangements to dispose of his deposits by nominating some member or members, of his 'family' to receive the money after his death (the word 'family' has been defined in the rules). A subscriber who has no family can nominate anyone he pleases but such a nomination will become void when he acquires a family. The legal position, briefly stated, is that a nomination made in accordance with the rules of the fund confers on the nominee an absolute right notwithstanding that the personal law of the subscriber might prescribe a different destination for the deceased subscriber's estate.

The legal effect of a nomination is stated in section 5 of the Provident Fund Act. That Section requires careful reading. Section 5 (1) by itself does not provide for any nomination to be made and does not by itself create any right in favour of the nominee. It merely gives protection and force to a nomination made in accordance with the rules of the Provident Fund. If, therefore, a rule exists in any Provident Fund Rules (as in Rule 26 of the State the



Railway Provident Fund Rules), rendering nominations invalid by marriage or remarriage, nominations, even if valid when made, will become ineffective if a subscriber marries or re-marries and will not be nominations to which the protection of Section 5 (1) of the Act will extend.

A nomination made under Section 5 (1) of the Act must be valid nomination in accordance with the rules in force at the time such nomination is made. There is always a risk that such nomination may lose its effect in the light of subsequent amendments or alterations of the rules. Rule 8 (9) of the General Provident Fund (24Federal Services) Rules only gives protection to nominations made before the rules came into force. In order that there may be no doubt as to the validity of any nomination it is in the interest of subscribers to see that nominations are in accordance with the rules as they may stand amended or altered from time to time.

Section 5 (2) merely extends the scope of the Succession Certificate Act of 1889 and Bombay Regulation VIII of 1827 and enables nominees mentioned in Section 5 (1) to claim succession certificates under these enactments [payment of such claims has also been provided for in Section 4 (c) (1) of the Act].

A subscriber or depositor is permitted in his life time to draw on his deposits or subscriptions for payment of premia on a life insurance policy which is thus financed out of the General Provident Fund. The subject of life insurance policies is, however, sufficiently important to merit separate treatment in another section.

5. *Repayment.* - Section 3(2) and 4 of the Provident Fund Act regulate repayment of Provident Fund deposits but the latter section should be read in conjunction with the relevant provident fund rules governing the manner of distribution of deposits. Any sum payable under these rules to a member of the family of a deceased subscriber vests in such member under sub-section (2) of Section 3 of the Act and is payable to such dependant or, if such person is a minor a lunatic, to the person authorised by law to receive it on his behalf. The person undoubtedly authorised by law to receive, on behalf of a minor, the sum payable is a guardian appointed by a court.
6. Under most of the Provident Fund Rules (except the Indian Civil Service and the State Railways Provident Fund Rules) the Provident Fund money must be paid in equal shares to the

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<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.

members of the family if there is no nomination or if the nomination is in favour of a person who is not a member of the family. If there is no family and the subscriber has nominated an outsider, payment is regulated under Section 4(1) (b) if the total amount does not exceed Rs.5,000, and under Section 4(1) (c) if the sum exceeds Rs.5,000. The following examples illustrate how repayment is made under the General Provident Fund (<sup>25</sup>Federal Services) Rules.

*Example 1.--* There is a family and there is a nomination in favour of one member of the family. The money vests in the nominee and payment must be made to the nominee. [See Section 3 (2) and 4 (1) (a) and the relevant Provident Fund Rules].

*Example 2.--* There is a family, but there is no nomination in favour of any member of the family or the nomination is not valid under the rules. Payment must be made to all the members of the family in equal shares [see Section 4 (1) (a) and the relevant Provident Fund Rules].

*Example 3.--* There is no family and there is a nomination in favour of a person who is not member of the family. Payment will be made to the nominee if the amount does not exceed Rs.5,000 [see Section 4 (1) (b) and the relevant Provident Fund Rules] but if the amount exceeds Rs.5,000, payment will be made to such nominee only on production of a succession certificate, probate, or letters of administration [see Section 4 (1) (c) (1) ].

*Example 4.--* Where there is no family and no nomination in favour of any person, payment will be made--

- (a) if the amount does not exceed Rs.5,000 to the person appearing to the Accounts Officer to be entitled to receive it [see Section 4(1) (b)].
- (b) if the amount exceeds Rs.5,000 to the person producing letters of administration probate or succession certificate.

An assignment of deposits by the subscriber made before the 1st April, 1926, will be recognised to the extent contemplated in Section 3(2) of the Act even if there is a family, but this

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<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.

concession gives no relief to the assignee if the subscriber leaves a widow or a child.

7. *Life Assurance Policies and their assignment and re-assignment.*-- To enable Government servants to make more satisfactory provision for their families, particularly during the early years of their career when their subscription and the total amounts of their deposits cannot be large Government have agreed to allow subscribers to finance policies from Provident Funds.

This decision was largely actuated by the consideration (i) that the maximum amount of the insurance provided under the Postal Life Insurance Scheme itself was not a high figure (Rs.20,000 and (ii) that Government could not, while permitting policies under their own scheme of life insurance, refuse a right to take out policies with public companies. The result has been however, innumerable references with regard to the legal aspects of the assignment and re-assignment of policies necessitated by the fact that they are financed from the Provident Fund.

8. *Necessity for assignment.*-- A policy of assurance on human life means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life or any instrument evidencing a contract which is subject to the payment of premia for a term dependent on human life Loosely put, an assurance policy may be defined as a contingent contract between the assured person and the assurer under the terms of which payment of a certain sum of money is guaranteed on the occurrence of a certain contingency, namely, the death of a subscriber or the maturity of the policy. The assured, if the policy matures during his life time, and the successors of the assured, if the policy matures on his death, have the right of claiming the proceeds of the policy from the assurance company. These policies, being as a rule actionable claims, are capable of being transferred. On a transfer, the transferee becomes entitled to the proceeds of the policy. Government permits the subscriber or depositor to pay assurance premia from the sum standing to his credit in his Provident Fund Account. Government also permits a favourable rate of interest as also certain other concessions for the benefit of the family of the Government servant in question. Money paid out of the Provident Fund to finance policies goes out of the Fund altogether and it is conceived that as regard succession, protection from attachment and like purposes the provisions of the Provident Fund Act do not apply to the policy or the proceeds thereof with a view to obtaining security for the moneys thus advanced Government insists that these assurance policies should be assigned to them. Government has also another object in view, namely to prevent the subscriber from trafficking in

the policy, and to secure the proceeds of the policy, as far as allowed by the law, for the purposes for which the Provident Fund is designed.

It has been urged that a formal assignment is unnecessary and leads to legal difficulties and that the same object could probably be achieved if the policy were merely kept in deposit by the Accounts Officer. The legal position is that a mere deposit creates no legal right and that a title to a policy can only pass by means of a formal assignment as required by Section 130 of the Transfer of Property Act.

It has also been argued that a formal assignment is unnecessary because Government does not foreclose on the policy at any time. This does not seem to be a correct statement of the position. Normally, it is true, Government does not realise the proceeds of the policy to do so before maturity would be detrimental to the subscriber's interest except where the policy matures before the retirement of a subscriber and where the amount assured *plus* accrued bonuses is less than the whole of the amount withheld or withdrawn with interest. But in such cases it is clear that the policy money cannot be claimed in the absence of an assignment as the insurance company would refuse to pay and to cover these cases assignment is essential.

A further criticism that has been levelled is that assignment does not secure Government against a covert assignment which it is suggested, can be effected by means of a separate document. There is no force in this criticism because the notice of assignment given to the insurance company concerned in every case would take precedence over any other subsequent notice that may be received.

It follows that if policies financed from the Provident Fund are not assigned difficulties will arise and the purpose for which Provident Funds were instituted may be defeated.

9. *Married Women's Property Act Policies.*-- The Provident Fund Rules, therefore, rightly require the assignment of all policies excepting only a type of policy "expressed on the face of it to be for the benefit of the wife of the subscriber or of his wife and children or any of them". This type of policy is the very type defined in Section 6 (1) of the Married Women's Property Act, 1874, which applied originally to all persons other than those professing the Hindu, Mohammedan, Buddhist Sikh or Jain religions, and was extended to Hindus, Mohammedans, Sikhs and Jains with effect from the 1st December, 1913, in Madras and from the 1st April, 1923 in other parts of British India. It is, therefore, correct to say that all policies except those covered by

the Married Women's Property Act should be assigned to Government.

The reason for making this exception is not for to seek. A policy covered by the Married Women's Property Act, "shall inure and be deemed to be a trust for the benefit of his wife and children or any of them according to the interest so expressed and shall not, as long as any object of the trust remains be subject to the control of the husband or to his creditors or form part of his estate". The policy is at no time the property of the subscriber and he cannot assign it. It is true that if his wife and children join, the subscriber can assign the policy to Government. But as in most cases the children are minors such an assignment is practically impossible. An assignment of a policy covered by the Married Women's Property Act being for all practical purposes impossible, Government has to be satisfied with something less than an assignment. The rules therefore, require that such policies should be delivered to the Accounts Officer.

Deposit of the policy is less satisfactory than assignment. It creates no legal right in favour of Government and the subscriber, his wife and his children if of full age can, acting together, transfer the policy to a stranger. Immediately such a transaction is discovered rule 26 of the General Provident Fund (<sup>26</sup>Federal Services) Rules or the corresponding rule in regard to other funds can be enforced. It is quite conceivable that a wife in whose favour there is a statutory limit under this Act, may, when the policy matures insist upon retaining the proceeds of the policy and refuse to pay it to the Fund. In that case Government, it is apprehended will be without a remedy.

High Courts differ on the question what is a policy "which on the face of it is for the benefit of the subscriber's wife or of his wife and children or any of them". The ordinary endowment policy on the life of a subscriber is payable on the subscriber's death or at the age of 55 and is made payable to the subscriber's wife provided she survives the assured, failing her, to the assured, his executors, administrators or assigns. One High Court has held that this is not a policy for the benefit of the wife, that the wife is merely a contingent beneficiary and that the policy does not fall within Section 6 of the Married Women's Property Act. Another High Court, giving a more extended meaning to a "policy on the face of it payable to a wife, etc." has taken the contrary view. In practice it is safer to accept the restricted meaning and insist upon assignment of all policies, in which the wife and the children take a contingent interest. After all, if the Privy Council, were to held that policies of the contingent beneficiary type are

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<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.

covered by the Married Women's Property Act and that the words should be given an extended meaning an assignment would merely turn out to be ineffective. The safest principle in dealing with this class of cases is when in doubt take an assignment. It can do no harm.

10. *Acceptability of policies*-- Though no legal point arises in connection with the acceptability of policies it might be of advantage briefly to mention the condition which have to be satisfied before a policy is allowed to be financed from a Provident Fund :--

- (i) The policy shall be one effected by the subscriber himself on his own life or on the joint lives of the subscriber and the subscriber's wife or husband (there are women subscribers).
- (ii) The policy must be capable of being legally assigned by the subscriber to Government. The only exception are Married Women's Property Act policies, which have been dealt with in the previous paragraph. Without an assignment, that is a legal transfer of the claim, Government has no legal right to the policy as a security against the advance made from the Provident Fund.
- (iii) The policy must be free from any prior charge or encumbrance, though an exception is, however, made in the case of a policy which has already been assigned to the wife. But in such an event, it is necessary, either that the wife should be divested of her right in the policy by a formal re-assignment to the husband, or that both husband and wife should join in the assignment. A special form of assignment has been devised for this purpose. In all cases, therefore, the prior assignee must be divested of his rights before the policy can be accepted. The real point is that when a request is made for a policy to be financed from the Fund the interest in the policy which has been taken out must, if it is to be financed from the Fund, belong wholly to the subscriber. An exception is a policy to which the Married Women's Property Act applies.

Policies financed from the Indian Civil Service Provident Fund are neither assigned to the Secretary of State nor deposited with the Accounts Officer.

- (iv) The policy must not be for the benefit of any person other than the subscriber, or his wife, or the husband of the subscriber, or the wife or husband and children of the subscriber, or any of them. The Provident Fund has been created in order that provision may be made for the support of the family in the

event of the untoward death of the subscriber. The object of the fund would be defeated if the policy were so framed as to pass the benefit to an entire stranger.

- (v) The policy should not be an educational endowment policy which falls due for payment in whole or in part before the subscriber's normal age of superannuation. It is the duty of a subscriber to provide for education of his children before he reaches the age of superannuation.

11. *Assignments of Policies.*—It has already been stated that all policies except those to which the Married Women's Property Act applies must be assigned. Such policies fall into the following classes:-

1. Policies in respect of which no prior assignment exists;
2. Policies in respect of which there is a prior assignment in favour either of a stranger or the wife;
3. Policies under which a subscriber and his wife or husband are jointly assured;
4. Policies not falling within the Married Women's Property Act, but in which the wife has a clear interest (as in a case where on the death of the subscriber the sum assured is payable to the wife and on maturity to the subscriber and his wife jointly).

For convenience, reference has been made to the General Provident Fund (<sup>27</sup>Federal Services) Rules only.

- (1) As regards the first class of policies an assignment in Form I to the Third Schedule would offer no difficulties.
- (2) Where there is a prior assignment in favour of a stranger, however, the interest in the policy has passed to the stranger and it will be necessary, if legal title is to be passed to Government, for the stranger to divest himself of his right by a formal re-assignment of his interest to the subscriber. The subscriber must then execute a fresh assignment to Government in Form 1. In cases where the policy was assigned to the wife it was the practice to treat her, as a joint assured and to make her join in the assignment to Government. The law officers disapproved of this procedure. They pointed out that the assured had already transferred his interest in the policy to his wife, and that it was doubtful, in the event of the death of the wife before

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<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.

maturity whether the assured could claim payment to the exclusion of the heirs of the wife. They suggested either that the wife should re-assign the policy to the subscriber and the subscriber should then assign the policy to Government or that by a single assignment the wife should divest herself of her rights and agree to the subscriber assigning the policy to Government. In the interests of simplicity and convenience the latter course was adopted and Form 3 to the Third Schedule is the result. This step, however, has caused some degree of hardship to the widows of subscribers--a point which is discussed at some length in the section on re-assignment.

- (3) Where a husband and wife are jointly assured and the interest on the policy passes to the survivor, it is clearly necessary that both parties should join in the assignment to Government and Form 2 has been provided for this purpose.
  - (4) In this class of cases also, it will be necessary for the husband and wife to join in the assignment to Government in Form 2.
12. *Notice.*-- All Account Officers should bear in mind that notice of an assignment should always be given to the Insurance Company immediately after execution. This notice is very important, since under Section 38 of the Insurance Act of 1938 priorities will rank in order of notice, whereas at present priority is decided according to the date on which an assignment is executed. The Accounts Officers should either see that Notice of Assignment is promptly given by the subscriber or send to notice signed by the subscriber with a covering letter to the company and see that the letter is acknowledged. It will be possible for the Accounts Officer to satisfy himself at the same time by an enquiry from the company that no previous assignment has been registered.
13. *Re-assignments* - The various Provident Fund Rules require that a policy which has been assigned to Government should be re-assigned to the subscriber, beneficiary or to such person "as may be legally entitled to receive it". No difficulty arises in a case in which a subscriber and his wife are jointly assured or where they have a joint interest in the policy, and the husband and wife are joint assignors as the survivor in such cases as the surviving co-assignor, is legally entitled to have the policy re-assigned to him or her. In all other cases, however, where the subscriber dies in service the problem arises as to who is legally entitled to re-assignment. Though it is open to Government under the rules to re-assign the policy to whatsoever person it considers legally entitled to receive it, without probate or letters of administration or succession certificate, they follow this procedure entirely at their own risk as there is always the possibility that persons may later come forward



as persons rightfully entitled to the proceeds of the policy and seek to fasten liability on Government for re-assigning it to a wrongful claimant. To be on the safe side therefore, it is essential that Government should satisfy themselves in all cases that the person to whom they re-assign the policy is the person who is legally entitled to receive it and this can be achieved only on production of letters of administration, probate or succession certificate. This requirement, however, has given rise to some degree of inconvenience as production of legal representation involves the expenditure of an appreciable sum of money which in many cases may be out of all proportion to the balances standing to the credit of a deceased subscriber. To minimise the degree of inconvenience, therefore, it has been decided that where the amount is small and the claimant is the widow or a child of the subscriber and where there is other evidence to show that she is the heir to the estate, such as the fact that the rest of the estate and the provident fund money have gone to her and her children, the policy can safely be handed back to the widow without a formal deed of re-assignment. A letter would then be addressed to the Insurance Company stating that Government have no further claims against the policy and the company left to decide whether or not they should pay to the person who produces the policy on the evidence before them or on the production of legal proof of succession. Such a procedure has been criticised as in conflict with the statutory rules which require a formal re-assignment. On the other hand, if the person who appears to be legally entitled to the policy is prepared to accept the policy without a formal deed of re-assignment. Government cannot very well insist on a formal re-assignment, particularly as the claimant would thereby be committed to the expenditure of an appreciable sum of money. If, however, an Insurance Company were to insist on a re-assignment of such a policy to the person legally entitled to receive it there would be no other alternative but to request the party claiming the policy to produce legal representation and on this being done to re-assign the policy to such person.

A reference has been made in paragraph 11(2) above to cases of hardship to widows of subscribers. This arises because, when a wife divests herself of rights accruing under an original assignment in order that the policy may be assigned to Government, the policy can only be re-assigned to her on production of proof of local title; to obtain such proof in the shape of probate of a will, letters of administration or a succession certificate she has to pay heavy *ad valorem* fees.

It was the practice therefore to sanction an assignment by the subscriber in favour of his wife or children subsequent to the assignment in favour of the wife and subject thereto. It was apprehended that such a subsequent assignment would attract the provisions of rule 26 of the General Provident Fund

(<sup>28</sup>Federal Services) Rules, but it was considered that so long as the assignment was with the sanction of Government waived the enforcement of the rule.

This practice, however, should not be further countenanced, as an unobjectionable method by which re-assignment can be secured without production of probate or letters of administration has been devised and will be available to subscribers.

It is as follows:--

- (i) Cancellation of the assignment in Form 1 in favour of Government if one is already in existence;
- (ii) Execution of an assignment in favour of the subscriber and his wife as joint tenants in the following form:--

"I (here state name and description of the assured) do hereby assign and transfer the benefit of the within policy and all moneys receivable thereunder or in respect thereof to myself and my..... (here state relationship and name) *To Hold* the same unto myself and the said..... or survivor as joint tenants and I declare that on the death of either, the receipt of the survivor shall be a sufficient discharge to the Insurance Company within named.

Dated the \_\_\_\_\_ day of \_\_\_\_\_  
20\_\_\_\_

Witness:-

(1)

(2)

(Signature) ."

and

- (iii) Execution of an assignment by the subscriber and his wife or her husband in Form 2 in favour of Government.

Such an assignment has the effect of creating a joint tenancy in favour of the wife with the result that she is entitled to claim the policy in her own right as a surviving co-tenant on the death of the subscriber.

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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.

### **APPENDIX 13**

*(See Para 264)*

*(Omitted)*

### **APPENDIX 14**

*(See para 271)*

### **RULES FOR THE GUIDANCE OF PERSONS SENDING PATIENTS FOR ANTI-RABIC TREATMENT AND FOR PATIENTS ARRIVING**

**AT**

**A PESTEUR INSTITUTE.**

*(Not Printed)*

### **APPENDIX 15**

*[See para 287(5)]*

### **TRANSFER OF LANDS AND BUILDINGS BETWEEN THE FEDERAL AND PROVINCIAL GOVERNMENTS**

I. These rules apply to the transfer of lands and buildings between the Federal and the Provincial Governments and also to the surrender to the Provincial Government of land belonging to Pakistan Railway.

The general position is that all lands and buildings which are situated in a Province vest in President for the purposes of the Government of that Province, unless immediately before 1943, they were used, otherwise than under a tenancy agreement between the President and the Government of the Province, for purposes which after that date are purposes of the Federal Government, or unless they were formerly used or intended or formerly intended to be used for such purposes. All such lands and buildings will be at the disposal of the Government of the Province and under Article 173 of the Constitution of Pakistan 1973 of the Act the Provincial Government are at liberty to dispose of the lands by sale, mortgage, etc. and the proceeds of such sale, mortgage, etc. will be credited to the revenues of the Province.

From 15<sup>th</sup> August, 1947, the transfer of lands between the Federal Government and the Provincial Governments will be regulated by Article 173 of the Constitution of Pakistan 1973. The Federal Government has laid down the following principles to be observed in regard to certain points not covered by the provinces of the Act:--

- (i) *Acquisition of land for federal purposes.*—Under Article 173 of the Constitution of Pakistan 1973, where land belonging to a private party has to be acquired on behalf of the Federal Government, the acquisition shall be at the expense of that Government. In case where the Federal Government require any land which is in the occupation of the Provincial Government to be transferred to them, the amount payable by the Federal Government will ordinarily be the market value of the land and buildings, if any, thereon; the amount payable will include the capitalized value of land revenue assessable on the land when the transfer causes actual loss of land revenue to the Provincial Government. The solatium of 15 per cent payable under the Land Acquisition Act will not apply to such transfers.
- (ii) *Land surplus to the requirements of the Federal Government*—when the Federal Government no longer require land in their possession, the Provincial Government of the Province in which it is situated will be given the option of the assuming possession of the whole or any portion thereof subject to the following conditions:—
- (a) the Federal Government themselves will be the judges of whether they require to retain any particular land or not;
  - (b) if the Provincial Government desire to assume possession of the land, the option to do so should be exercised within six months of the date on which the Federal Government signify their intention of surrendering the land;
  - (c) the amount payable for the land will in all cases be its market value at the date of transfer; and
  - (d) when the Provincial Government desire to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land as a whole is not materially reduced by the division.

NOTE.—On the establishment of the Federation it will be for the Federal Government to decide whether this option should be continued or not.

- (e) If the Provincial Government do not desire to assume possession of any land on the foregoing terms, the <sup>29</sup>Federal Government will be free to dispose of it to a third party. Before, however, so disposing of the land, the Federal Government will consult the Provincial Government as to the levy of ground-rent or assessment and the conditions, if any, subject to which it should be sold and they will as far as possible, dispose of the land subject to any conditions which the Provincial Government may desire to impose. The Federal Government are not, however, bound to obtain the concurrence of the Provincial Government in all cases, and in cases of disagreement the Federal Government will be the sole judge of the terms and conditions to be imposed.

2. *Market value defined.*—Market value when applied to land may be defined as the price which the land would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers, or, if no ground-rent or assessment is shown against it in the revenue registers, subject to a ground-rent or assessment levied at the rate at which ground rent or assessment is actually being levied on similar lands in the neighborhood excluding all cases in which such similar lands in the neighborhood are held free of ground-rent or assessment at favourable or unfavourable rates of ground-rent or assessment at favourable or unfavourable rates of ground rent or assessment. This is the market value which has to be credited or debited as the case may be in the case of all transactions between the Provincial Governments and the Federal Government or between the Federal Government and Provincial Governments or the Pakistan Railways.

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<sup>29</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.



## APPENDIX 16

(See para 289)

### CHARITABLE ENDOWMENTS AND OTHER TRUSTS

NOTE.—Accountant General perform the duties referred to in the following rules not as subordinates of the Auditor General but, with the consent or the Auditor General, as agents of Government.

#### CHARITABLE ENDOWMENTS

1. The duties of the Treasurer of Charitable Endowments for Pakistan are prescribed in the Charitable Endowments Act, 1890, (Act VI of 1890) and the rules framed thereunder, which are printed as an Annexure hereto.

2. Under sub-section (1) of section 3 of the Charitable Endowments Act, the Accountant General, Pakistan Revenues, has been appointed *ex-officio* to be the Treasurer of Charitable Endowments for Pakistan. All property of Charitable Endowments, the objects of which extend beyond a single Province or are objects to which the executive authority of the Federal Government extends, has been vested in him from 15<sup>th</sup> August, 1947.

The Accountant General, Pakistan Revenue, is authorized to employ the agency of the Accountant General of a Province for discharging any of the functions assigned to the Treasurer under the rules referred to in para 1 above.

3. When a copy of a vesting order is received by the Accountant General, Pakistan Revenues, as Treasurer of Charitable Endowments for Pakistan, he should at once place himself in communication with the persons who appear therefrom to be holders of the documents of title relating to the property or of the securities mentioned in the order and request them to forward the title deeds, or securities in a registered cover and to insure the cover for Rs.100. These do not require to be endorsed, as the vesting order operates to transfer the securities to the Treasurer.

If a vesting order is received in respect of securities already held by the Accountant General, he will transfer them from his general register of Charitable Endowments; and if they are in the custody of the Bank or any other Government officer, he will submit a demand for their transfer.

4. At every change of office of the Accountant General, Pakistan Revenues, a formal transfer of charge of the Treasurer of Charitable Endowments

for Pakistan should also take place and a separate charge report supported by a statement of the total of the balances of the Funds vested in the Treasurer duly signed by the relieved and the relieving Treasurers, should be sent to Government, as intimation that such a charge report has been rendered to Government being sent to the Auditor General.

A list of receipts granted by the Bank in acknowledgment of the Securities forwarded to it for safe custody as also of the Securities kept in the custody of the Treasurer should also be prepared and signed by the relieved and the relieving Treasurers, and sent to Government alongwith the charge report.

NOTE.—Whenever there is a change in the office of a Provincial Accountant General who has been acting as an agent of the Treasurer of Charitable Endowments for Pakistan, a charge report prepared in the manner indicated in this paragraph should be furnished to the said Treasurer, an intimation that such a charge report has been, rendered to the Treasurer being sent to the Auditor General.

#### **MISCELLANEOUS TRUST ACCOUNTS**

5. If under any general or special orders of Government, an Accountant General or any other Government officer is required to act in his official capacity as a Trustee or Depository of any public or quasi-public fund, which does not come within the scope of accounts of Government, nor of any Charitable Endowment or Government security held in trust under the rules in Chapter IX of the Government securities Manual, he should endeavour to have such trust vested, if possible in the Treasurer of Charitable Endowment for Pakistan but, if that course for any reason be not possible, he should open an account with the State Bank of Pakistan or with the National Bank of Pakistan when acting as an agent of the State Bank, where it exists, or with any other approved bank, for the deposit of moneys received by him on account of the Trust. Full and clear record of all transactions relating to the trust fund should be kept in books of accounts in his personal custody in a form complying with the terms and conditions of trust. The securities, if any, deposited with him should be dealt with in accordance with instruction contained in Chapter IX of the Government Securities Manual.

6. The books of accounts should be supported by a short statement descriptive of the nature and obligation of the Trust, with reference to the documents bearing upon it, that any other Government officer on receiving charge may know by reference to it exactly what his obligations are in this matter.



NOTE.—The receipt and disposal of interest should not be recorded in these accounts which are meant for principal of the Trust only.

7. The accounts should be balanced and closed every 30<sup>th</sup> day of June. They should also be balanced and closed when the Government officer acting as the Trustee makes over charge of his office to a successor or substitute, a balance sheet being appended to the charge report and signed both by the officer receiving and the officer giving over charge.

8. The accounts will be subject to such audit check as may be prescribed by Government.

### ANNEXURE

(Copy of the Home Department Notification No. 84./42, dated the 31<sup>st</sup> March, 1942)

In exercise of the powers conferred by section 13 of the Charitable Endowments Act, 1890 (VI of 1890), and in supersession of the Home Department Notification No. 1569—Judicial, dated the 24<sup>th</sup> October, 1890, the Federal Government is pleased to make the following rules and forms:—

#### THE CHARITABLE ENDOWMENTS (<sup>30</sup>FEDERAL) RULES, 1942

1. (1) *Short Title*—These rules may be called the Charitable Endowment (<sup>32</sup>Federal) Rules, 1942.

(2) They apply to charitable endowments the objects of which extend beyond a single province or are objects to which the executive authority of the Federal Government extends.

2. *Interpretation.*—In these rules—

(a) “the Act” means the Charitable Endowments Act, 1890;

(b) “Treasurer” means the Treasurer of Charitable Endowments for Pakistan for the time being, appointed under sub-section (1) of section 3 of the Act, and includes such other officer as the Treasurer may appoint to discharge any of the functions assigned to him under these rules;

(c) “Form” means a form appended to these rules.

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<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.

3. *Previous publication of vesting orders and schemes.*—In cases in which private persons apply for a vesting order or a scheme or modification of a scheme, and in all cases in which it is proposed to depart in any respect from the ascertained wishes or presumable intentions of the founder of an endowment there shall ordinarily, and unless the Federal Government otherwise directs, be previous publication of the proposed vesting order or scheme or modification.

4. *Mode of previous publication.*—

(1) Unless the Federal Government is of opinion that a proposed vesting order or proposed scheme or modification of a scheme may be made or settled without previous publication, it shall publish a draft of the proposed order, scheme or modification or a sufficient abstract thereof, for the information of persons likely to be affected thereby.

(2) The publication shall be made in the official Gazette and in such other manner as the Federal Government may direct.

(3) There shall be published; with the draft or abstract a notice specifying a date on or after which the proposed order, scheme or modification will be taken into consideration by the Federal Government.

(4) The Federal Government shall consider any objection or suggestion which it may receive from any person with respect to the proposed order, scheme or modification thereof before the date specified in the notice under sub-rule (3):

5. *Costs*—The cost of the previous publication under rule 4 of any proposed order, scheme or modification of a scheme, and any other costs incurred or which may be incurred in the making of the orders or in the settlement of a scheme or modification of a scheme; shall be paid by the applicant for the order, scheme, or modification, as the case may be, and, if the Federal Government so directs, may be paid by him out of any money in his possession pertaining to the trust to which his application relates.

6. *Securities which may vest in the Treasurer*—No securities for money except the securities mentioned in clauses (a), (b), (bb), (c), and (d) of section 20 of the Trusts, Act, 1882 (II of 1882), shall be vested in the Treasurer.

7. *Accounts of trusts consisting of immovable property.*—In the case of property vested in the Treasurer other than securities for money, the person acting in the administration of the trust and having, under sub-section (3) of section 8 of the Act, the possession, management, and control of the property and

the application of the income thereof, shall, in books to be kept by him, regularly enter or cause to be entered full and true accounts of all moneys received and paid respectively on account of the trust, and shall, on the demand of the Federal Government, submit annually to such public servant as the Federal Government may appoint in this behalf, in such form and at such time as the Federal Government may prescribe, an abstract of those accounts and such returns as to other matters relating to the administration of the trust as the Federal Government may from time to time see fit to require.

8. (1) *Fees*—The following are prescribed as the fees to be paid to the Federal Government in respect of any property vested under the Act, in the Treasurer:—

- (i) In the case of property other than securities for money; the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.
- (ii) In the case of securities for money, at the rate of one paisa for every rupee of interest collected. The fee shall be charged on interest by rounding off the amount to the nearest rupee fractions of a rupee below fifty paises being disregarded and fifty paises or more being reckoned as one rupee. In calculating the amount of fee payable in each individual transaction, fraction of five paises shall be disregarded.

(2) The Treasurer may deduct the account payable to the Federal Government under this rule on account of any endowment from the money in his own account of such endowment. If he holds no such moneys the amount shall be claimed from the administrators of the endowment.

9. *Vesting orders how filed*—All copies of vesting orders received by the Treasurer shall be filed together and shall be numbered in consecutive order of their receipt; when a sufficient number have been received, they shall be bound in volumes. A note shall be made on each vesting order of any entries in the registers prescribed under these rules relating to the property vesting in the Treasurer under the order.

10. *Registers of securities*—On the receipt of any securities for money, or on their purchase by himself, the Treasurer shall record their receipt in a register in form 1. He shall also keep a separate account for each endowment in Form 2, in which he shall record all receipts including any amounts sent for investment, and all disbursements. In the cash account in Part II of Form 2 the Treasurer shall record only his own transactions (such as the payment of the money to the administrators), and not the transactions of the administrators of the endowment fund.

11. *Stock Disposal Register*—The Treasurer shall enter all securities returned or sold by him in a register in Form 3. Returns shall also be entered in Form 2 where the amount returned will be deducted from the capital of the endowment concerned.

12. *Custody of securities.*—On the issue of a vesting order under section 4 of the Act in respect of any securities for money, the person authorized under section 6 of the Act to make the application for such vesting order shall as soon as practicable, forward to the Treasurer the said securities. The Treasurer shall, after recording the receipt of the said securities in the registers kept under rule to take steps, as soon as ‘practicable’ to have them converted into stock and keep the stock certificate in his custody. After conversion entries shall be made in the Treasurer’s Stock Register in Form 7. A consolidated register showing the Securities (e.g., promissory notes and the stock certificates) in the custody of the Treasurer shall also be maintained in Form 8.

13. *Accounting of interest*—The Treasurer, on receipt of any interest on securities, shall pass it through his General Trust Interest Account under a special sub-head “Interest on Charitable Endowments under Act VI of 1980”. The interest will then be distributed to the various ledger accounts in the register in Form 2, in which the gross amounts shall be shown, any deductions for fees, etc., being shown as a charge, and the payment of the balance to the administrators being shown as a disbursement payment orders for interest in favour of Administrators shall be prepared in Form 9. The entries in the ledger of interest received shall be taken out and agreed annually with the total amount of the interest drawn.

14. *Balance Sheet*—The register in Form 1 shall show all securities vested in the Treasurers as such. In order to prove the balance actually held by the Treasurer in his own hands, a balance sheet in Form 4 shall be made out annually and agreed with the actual securities in the Treasurer’s possession. Such agreement shall be certified on the balance sheet.

15. *Publication of accounts*—A list of all properties vested in the Treasures and as abstract of the accounts of the interest and the annual agreement of balance shall be published in the official Gazette on the 15th September, of each year.

16. *Register of property other than securities*—The Treasurer shall enter in a register in Form 5 any property other than securities which becomes vested in him, and shall record in the same register against the original entry a note of any property of which he is divested.

17. *Form of publication of list and abstract.*—The list of properties vested in the Treasurer to be published annually under rule 15 shall be in Form 6 Part I will relate to properties other than securities; Part II will relate to securities and will also contain the abstract of account required by the act to be published. The Treasurer shall demand and receive acknowledgements of the correctness of the balances when so published, from the administrators of endowment funds or from any one or more of their body who may have been authorized by the administrators to give such acknowledgments.

18. *Audit.*—Arrangements for the annual audit of the Treasurer's accounts shall be made by the Auditor-General.

### FORM 1

#### *Register of Securities held under Act VI of 1890*

Serial number	Date of receipt	Name or brief description of Charitable Endowment	Particulars of securities received						Ledger folio	Remarks
			Form whom received	No. and date of forwarding letter.	Nature of securities, e.g., Government securities 3 percent. Loan of 1865 Guaranteed Railway debentures, etc, etc.	Distinguishing number of each security	Nominal value of each security	Total Nominal value of each separate endowment		
1	2	3	4	5	6	7	8	9	10	11

### FORM 2

#### *Ledger Account of Securities held under Act VI of 1890.*

1. Name of endowment.
2. Particular of vesting orders.
3. When vested in Treasurer.
4. Names of Administrators.
5. To whom interest is to be sent.

Part I -- *Account of Capital.*

S. No. in Form 1	Particulars (e.g., received or returned)	Detail of securities (disting-uishing numbers etc.,)	Value of each security (separate col. For each kind)				Amount of half yearly interest	Date to which interest has been paid on receipt	Initials of Treasurer or Assistant in charge
			3 per cent loan of 1865	Guaranteed Railway					

N. B. – The balance of the value columns must be worked out on every day on which there is a new entry.

Part II. – *Cash Account*

Receipt			Expenditure		
Date	Particulars	Amount	Date	Particulars	Amount

N.B.—To be closed annually to balance. The transactions will not be numerous. (A few pages of the ledger ruled only for the Cash Account) may be let for each account, so that the account may be carried on for several years without openings fresh Ledger Account.

**FORM 3***Stock Disposal Register*

S. No.	Date of entry	Name of the Fund or Trust	No. of entries in Stock Register	Amounts disposed of	How disposed of	G. O's initials	Official Designation of officer

**FORM 4***Sheet of Securities held under Act VI of 1890*

Particulars	3 per cent loan of 1865		(A pair of columns for each different kind of Security held)	Total	
	No.	Value		No.	Value
Opening balance (from last year)					
Securities received					
Stock certificates received					
Grand Total					
Deduct —					
Sent to the P.D.O. State Bank of Pakistan for conversion into stock					
Balance					
Deduct —					
Returned to sold					
Balance					
Add —					
Sent for conversion out of which stock certificates have not been received					
Closing balance					

Certificate that the above closing balance has been compared with the Securities in Treasurer's possession and has been found to agree both as to number and value.







**FORM 8**

Register of Clean Government Promissory Notes and Stock certificates held by the Treasurer of Charitable endowments for Pakistan.

Serial No.	Date of entry	In conversion of	Particulars				(A pair of columns for noting interest for half-year ending)	Remarks
			Receipts		Disposal			
			No.	Amount	No.	Amount		
			Rs.	Ps.		Rs.	Ps.	

**FORM 9**

Form of Payment Order  
(Current for six months only)

<b>No.</b>	<b>No.</b>	
<b>Office of the Treasurer of Charitable Endowments for Pakistan</b>	<b>Office of the Treasurer of Charitable Endowments for Pakistan</b>	
Dated the 20 .	Dated the 20 .	Voucher No. of list of payments for
Interest upon Charitable Endowments Fund.	Interest upon Charitable Endowments Fund	
Administrators.	Administrators.	
Amount of principle Rs. percent paper of	in The Collector of is hereby State Bank of Pakistan authorized to pay the Administrator's above-named upon receiving this order, the sum of Rs. and to charge the same in his list of Payments to Trust Interest Fund : sub-head, Interest on Charitable Endowments under Act VI of 1890.	
Interest for the half-year ending Rs. Treasury upon which issued.	Assistant Accounts Officer for Treasurer of Charitable Endowments Rupees in per cent. Government Promissory Notes of Interest for the half-year ending Rs.....	
	Dated Pay rupees	

Accountant.

Treasury Officer.

## APPENDIX 17

(See Para. 301)

### DESTRUCTION OF OFFICE RECORDS CONNECTED WITH ACCOUNTS

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by Government in this behalf with the concurrence of the Auditor General : –

(a) The following should on no account be destroyed –

Records connected with expenditure which is within the period of limitation fixed by law.

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

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

Order and sanctions of a permanent character, until revised.

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

<i>Description of Records.</i>	<i>Period of Preservation years.</i>	
Register of contingent expenditure	5	
Detailed budget estimates of an office	5	
Traveling allowance bills and acquaintance rolls relating thereto	3	
Service books	5	after death or retirement whichever is earlier.
Leave account of non-gazetted Government servants	5	after death or retirement.
Cases in which invalid pensions have been sanctioned		2 or 3 years after the death of the pensioner.
Other pension cases	5	after retirement

<i>Description of Records.</i>	<i>Period of Preservation years</i>	
Statement of monthly progressive expenditure and correspondence relating to discrepancy in the figures.	2	
Pay-bills, and acquaintance rolls where these are maintained separately, of Government Servants for whom service books or service rolls are maintained.		
Pay-bills of other classes of Government servants and acquaintance rolls for pay and allowances (other than traveling allowance) when maintained separately ( <i>see notes below</i> )	6	
Muster rolls	Such period as may be prescribed in this behalf in the departmental regulations subject to a minimum of three account years excluding the year of payment.	

NOTE 1 – Deleted.

NOTE 2. – Before any pay bills are destroyed, the period's of temporary and officiating service, as recorded in the service books or service rolls (as the case may be) of the Government servant concerned, should be verified by the head of the office from the pay-bills and the fact of such verification should be recorded under proper attestation in the service books or service rolls (as the case may be).

NOTE. 3 – The periods of preservation of account records in Public Works offices are prescribed separately by Government.

(c) Where a minimum period after which any record may be destroyed has been prescribed, the head of a department or any other authority empowered to do so, may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

(d) Heads of departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Pakistan Audit Department should be forwarded to the Accountant General etc., for his concurrence in their destruction before the destruction is ordered by the Head of department.

(e) Full details should be maintained permanently, in each office of all records destroyed from time to time.

## APPENDIX 18

(See Para 302)

### RULES RELATING TO THE SUPPLY OF FURNITURE IN RESIDENCES OF HIGH OFFICIALS.

1. (a) The rules for the supply of furniture and for the grant of furniture allowances prescribed in Home Department No. 490-99, dated the 1st March, 1904, as amended by Home Department No. 4140, dated the 2nd November, 1909, circulated with the Finance Department No. 5762 Ex., dated the 16th November, 1909, and further amended by the late Foreign and Political Department Memo No. F-23-A/35, dated the 6th September, 1935, circulated with Finance Department No. D-4128 Ex. 11/35, dated the 12th September, 1935, remain applicable to Chief Commissioners Agents to the <sup>31</sup>President in Balochistan from whom a recovery at 5 per cent. of the capital cost is made. The recoveries should be credited to "Percentage on capital cost of furniture supplied to High Officer" under XLVI – Miscellaneous.
  
- (b) The supply of furniture and the grant of furniture allowances to the Residents of the First Class should be governed by the rules issued by the <sup>32</sup>Government Representative in the communications noted below:—
  - a. Letter from the Political Department, No. F-15-A/39, dated the 30th August, 1939.
  - b. Letter from the Political Department, No. F-69-A/39, dated the 21st September, 1939.
  - c. Memorandum from the Political Department, No.F-15-A/40, dated the 22nd February, 1940.
  - d. Memorandum from the Political Department, No. F -15-A/40, dated the 10th June, 1950.

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<sup>31</sup>Substituted by Ministry of Law Notification No.F.13(1)/59-D&L, dated 24-1-1961, Gaz. Of Pak., Extra., Pp.102-103, as issued vide their Notification No.F.2(18)/60-Lagis., dated 24-1-1961, Gaz. Of Pak., Pp.71-72.

<sup>32</sup>Substituted by Ministry of Law Notification No.F.13(1)/59-D&L, dated 24-1-1961, Gaz. Of Pak., Extra., Pp.102-103, as issued vide their Notification No.F.2(18)/60-Lagis., dated 24-1-1961, Gaz. Of Pak., Pp.71-72.

- e. Letter from the Political Department, No. F.23-A/42, dated the 23<sup>rd</sup> February, 1942.

The recoveries made from these officers at 5 per cent. of the capital cost per annum should be credited to the head concerned.

NOTE 1. – The functions of audit in respect or the grant for furniture will be to see –

- (1) that each annual or periodical grant is not exceeded;
- (2) that with the exception of petty articles of a perishable nature and articles which may be charged against the special grant, no articles are purchased which are not included in the prescribed scale, and that the prices paid conform generally to the rates fixed; these points should be checked on bills for new purchases.

NOTE 2. – The furniture in <sup>33</sup>President residences will be subjected to check by the Audit Department on the extent stated in para.113 and 113A of the Central P.W.D. Code.

2. The supply of furniture for the residences of Political Officers (other than Residents of the First Class) will be governed by the following rules: –

(1) Linen, crockery (other than that of a toilet service), cutlery, cooking utensils lamps, pianos and their accessories, pillows, cushions, glass-ware, and perishable cane furniture will not be provided at the expense of Government.

(2) The entertainment of any special establishment for the custody of furniture will not be sanctioned, but the employment of one or two menials will be permissible provided the expenditure on this account is met out of the annual maintenance grants.

(3) The purchase of second-hand furniture will not be allowed.

(4) The supply, renewals and maintenance of furniture shall be left in the hands of the Political Officers concerned. With the exception of petty articles of a perishable nature the replacement of all articles in the sanctioned scale should be made on the strict principle of 'like for like' and in no case should the cost of replacement of an article exceed 10 per cent. of the price paid for it on its first purchase without the specific sanction of Government.

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<sup>33</sup>Substituted by Ministry of Law Notification No.F.13(1)/59-D&L, dated 24-1-1961, Gaz. Of Pak., Extra., Pp.102-103, as issued vide their Notification No.F.2(18)/60-Lagis., dated 24-1-1961, Gaz. Of Pak., Pp.71-72.

(5) When the furniture is supplied by Government, an annual grant shall be given for its maintenance and renewal, which shall be calculated at 8 per cent. on the total capital cost of the furniture sanctioned by Government, provided that the cost of all repairs and renewals shall be met from it and that no special grant is made on a change of incumbents.

(6) The grant in question shall be spent at the discretion of the Political Officer and any unspent balance shall be available for utilization in a subsequent year subject to the necessary provision of funds. A running *proforma* account shall be maintained to show that the expenditure on a residence does not, at any time exceed the accumulated unspent balance, if any of the previous year (s) and the annual grant.

NOTE. – The sanction of the Government will be necessary if, on account of increased expenditure on a residence, the closing balance in the *proforma* account shows a *minus* figure in a particular year.

(7) Political Officers will be required to pay rent for the furniture as follows:

- (i) if the houses are in Pakistan and owned or leased by Government – rent as required under the Fundamental Rules.
- (ii) if the houses are situated in States which have acceded to Pakistan, and owned by the States – rent calculated at 8 per cent. on the value of furniture required for their personal use only, subject to a maximum of 5 per cent. of pay and allowances.
- (iii) if the houses are situated in States which have acceded to Pakistan but owned or leased by Government – standard rent subject to a maximum of 5 per cent. of pay and allowances (other than sumptuary allowance) where furniture is not supplied, or where no assistance is given by Government to the maintenance of the grounds, and to a maximum of 10 per cent., if the house is furnished by Government and the garden attached thereto is a portion of the house occupied.

The assessed rental in both cases is based on the cost of the whole house, subject to the maximum limits referred to and not only on that of the private portion of the house occupied.

NOTE 1. – The provisions of sub-clauses (iii) do not apply to Government servants in political employ in States which have acceded to Pakistan and who entered the Political Department after the 20<sup>th</sup> September, 1935.

Such Government servants are required to pay rent as follows: –

- (a) house-rent as under Fundamental Rule 45-A limited to 10 per cent. of emoluments;
  - (b) rent for furniture as under Fundamental Rule 45-A, limited to a maximum of 2 per cent. of emoluments; and
  - (c) rent for gardens maintained by Government as under Fundamental Rule 45-A, but limited to 1 ½ per cent. of emoluments.
- (8) The recoveries on account of rent should be credited to the head “Concerned”.

3. The administration of furniture funds of the official residences of high officials, including the upkeep of a stock list and the purchase, repair and maintenance of furniture is conducted by such officer as may be charged with these duties under the rules issued by the Government of Pakistan. The officer responsible for the administration of the furniture grant is required to furnish to the Audit Officer concerned an annual certificate of verification in the form below. During the second and fourth year of the incumbency of the official concerned, and at least once in every three years, a special inspection, and check of the stock list will be made by an independent Public Works Department Officer deputed for the purpose and the certificate of verification to be submitted to the Audit Officer in that year will be countersigned by that officer in token of his joint inspection and check of the stock list will be made by an independent Public Works Department to satisfy himself that the furniture is being properly maintained in good and serviceable order.

“Certified that all furniture in..... has been inspected and checked with the stock lists maintained. I am satisfied (i) that all new supplies up-to-date have been correctly brought on to inventories; (ii) that the inventories are correct in all respects, (iii) that the articles in stock agree with the inventories, (iv) that sale proceeds have been properly accounted for ; and (v) that sanctions of competent authority exist for writing off articles taken off the inventory.”



## APPENDIX 19

(See Annexure A to Appendix 8, item 44)

### RULES FOR THE PAYMENT OF MUNICIPAL RATES AND TAXES ON BUILDINGS

The following rules govern the payment of municipal taxes on building in the occupation of Departments of the <sup>34</sup>Federal Government or of Government servants under the administrative control of that Government.

#### I. – Taxes on building other than residential buildings:

(1) If the building is in the occupation of a single department, the taxes should be paid by that department.

(2) If the building is in the occupation of more than one department, or if the taxes are payable in a lump sum for a number of buildings in a municipal area, the taxes may be paid, in the first instance; by any one department nominated in this behalf by Government. When one of the several departments occupying a building or buildings assessed to lump sum taxes is either the Military Department or a Commercial Department, a portion of the taxes calculated *pro rata*, in proportion to the accommodation actually occupied by each of the several departments, should be passed on to the Military or the Commercial Department concerned. The balance thereafter remaining, if it relates to a single non-commercial department occupying the rest of the building, should be passed on to that department; if it relates to more than one non-commercial department, it should not be passed on.

NOTE 1. – Before payment is made by a department which is not in occupation of the entire building concerned or, if payment cannot be delayed, as soon after payment as possible on acceptance should be obtained from every department, which is in occupation of any portion of it.

NOTE 2. – No municipal taxes are payable on public buildings situated in cantonments.

#### II. – Taxes on buildings occupied as residences:

(1) Except as provided in the note below this rule, taxes which are, by local rule or custom, ordinarily leviable from tenants should be paid, in respect

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<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.

of the term of his occupancy, by the occupant of the building, even though he be entitled to rent-free quarters.

NOTE. — If in any case it has been decided by competent authority that the whole or any portion of the taxes should be borne by Government and not by the occupant of the building the whole tax should be paid in the first instance by the department in administrative control of the building, and the portion, if any, payable by the occupant should then be recovered from him.

(2) Taxes, which are, by local rule or custom, not leviable from tenant should be paid by the department in administrative control of the building the portion representing taxes in the nature of property or house tax being treated as part of the cost of maintenance of such building, the rest, if any, being recovered from the occupants concerned.

### **III — Method of payment:**

Municipal taxes payable by Government on Government buildings should be paid by book adjustment or in cash accordingly as the municipalities concerned do or do not bank with a Government treasury.

### **IV. — Certificate to accompany payment: —**

(1) Charges for municipal taxes in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate from the Public Works Divisional Officer concerned in which he states either that he accepts the assessment or, if he considers any assessment to be excessive, that all means have been or are being taken to secure its reduction. In respect of other Government buildings, the certificate should be given by the departmental officer concerned.

(2) If an assessment appears to be excessive, proceedings should be taken to obtain redress under the ordinary Municipal Law.

Recourse to the special provisions of Act XI of 1881 may, however, be had when it has been found impossible to effect an amicable, though possibly arbitrary, settlement with the local authority of a case in which the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax. An example would be a case in which, whereas the assessment should be on the letting value, the property is of such a nature that it is difficult to conceive of its being let, or impossible to form an estimate of the rent which would be obtained if Government offered to let it.

**APPENDIX 20**

(See Note 6 Rule vii of para. 253-A)

*(Deleted)*

**APPENDIX 21****SUBSIDIARY INSTRUCTIONS FRAMED BY GOVERNMENT  
IN REGARD TO THE TERMS OF OCCUPATION OF  
GOVERNMENT RESIDENCES.**

(1) It is the duty of the officer-in-charge to endeavour to get tenants for Government residences not immediately required for Government use. Such tenants need not necessarily be officers of the particular department to which the building is assigned; they may be officers of other departments or private persons. Residences thus let should generally be let from month to month, but a lease may be given with the sanction of the Superintending Engineer, if the residence is in the charge of the P.W.D., or of the Head of the Department in other cases. A clause in the agreement should be added, when necessary, to enable the officer in charge to terminate the lease at short notice in case the building is required by Government. Residences let to private individuals should not be altered or enlarged at Government expenses to suit the tenant and persons occupying such residences or rent should be prohibited from making any alterations, even at their own expense, except with the express concurrence of the Superintending Engineer or Head of the Department.

(2) It is the intention of Supplementary Rules 320 and 329 that only those articles which form an integral part of the electric, sanitary or water supply installations shall be regarded as fittings. Such fittings need not necessarily be fixtures, e.g., electric lamps and fans may include movable lamps and fans, but, on the other hand, fixtures do not necessarily fall under the head of fittings, unless they are connected with the supply in question. The basins and baths referred to in the rule are intended to cover only fixed lavatory basins and baths of the type generally known as English baths.

(3) A competent authority may enter into a lease for a building for use as a residence provided that the rent recoverable from the class of officers who will usually occupy such residence will be 5% of the emoluments of the class officers. If this condition is not fulfilled, none of these authorities may, without the prior approval of Government, enter into a lease for a residence the present value of which is greater than the amount up to which it or he is empowered to accord

administrative approval to the construction of a new residence, or sanction expenditure on alternations or additions to a leased residence which would have the effect of raising its value above the amount.

(4) When a Government building is let to a private person for residential or business purposes, rent should be recovered monthly in advance at the rate prevailing in the locality for similar accommodation used for similar purposes. But, without the sanction of the competent authority such rent shall not be less than the rent calculated in accordance with the provisions of Fundamental Rule 45-B. None of the concessions granted in that rule should, however, be extended to private persons. In making the calculation, proviso (IV) under class II and Note 1 under class III of that rule shall be ignored and full departmental charges for establishment (including pension), tools and plant, and audit and accounts charges shall be taken into account both for the purpose of arriving at the capital cost and the additional charge to be included for ordinary and special maintenance and repairs.

“NOTE. — The rate of departmental charges for capital cost, additions and alterations, and maintenance and repairs shall be that in force at the time of calculation of rent. In all cases where buildings are merely acquired by Government through the agency of the Public Works Department, a charge of 3 percent only on the capital cost shall be levied in lieu of the full rate of departmental charges”.

(5) It is not permissible to allow Government servants or other to occupy Government buildings rent-free or at a reduced rent on condition that they keep them in repair. This instruction is not, however, intended to prevent competent authority from exercising his discretion in regard to the transfer of Government buildings, not immediately required for Government purposes, to local bodies on terms which will ensure the buildings being kept in proper repair and secure the right of re-entry after reasonable notice.

(6) Cases in which rent-free quarters or reduced rents have been sanctioned should be periodically be reviewed by competent authority and, if the concession granted appears for any reason to be no longer necessary, it should be withdrawn, the sanction of the President to the withdrawal being applied for in cases in which the concession was sanctioned by him.

(7) In all cases in which rent-free accommodation is provided or in which rent is waived or reduced, the authority passing the order should communicate a copy of it to the Audit Officer.

(8) The charges which may be incurred in connection with the provision and maintenance of tennis courts are: —

- (i) Construction of the court and of retaining walls where necessary.
- (ii) Surfacing of the court with bajri, grass, cement, etc.
- (iii) Provision and erection of posts and wire netting for the purpose of enclosing the court and of permanently fixed posts and apparatus for suspending lawn tennis nets.
- (iv) Provisions and erection of fixtures and appurtenances for hanging screens.
- (v) Maintenance of the foregoing items.

The cost of providing and renewing tennis nets, the marking of courts, and the provision of screens shall not be admitted as a charge against the State.

(9) The costs of planting shade trees in the compounds of residential buildings and of transplanting soil in a portion of the compound meant for a garden, if the nature of the existing soil renders such transplantation necessary in order to form a garden, may be charged as capital expenditure on the property.

**FORM G. F. R. 1**

[See Para. 73 (iii)]

*Statement of details of provision proposed for pay of officers Establishment*

Department or Office

Year \_\_\_\_\_

1	2	3			4	5			6	7
Name and Designation	Reference to page of Estimate form	Sanctioned pay of the post			Amount of provision for the year at the rate in column 3 (c)	Increment falling due within the year			Total provision for the year i.e., total of columns 4 and 5 (c)	Remarks
		(a) Minimum	(b) Maximum	(c) Actual pay of the Government servant due on 1st July next year.		(a) Date of increment	(b) Rate of increment	(c) Amount of increment for the year .		

NOTE 1. – Voted and charged items should be separately shown.

NOTE 2. – In the case of temporary establishment, authority under which they are entertained should be quoted.

NOTE 3. – Numbers and amount of provision should agree with the entries in the estimate form.

NOTE 4. – Names need not be given in the case of officers whose names are omitted from pay-bills.

Signature of Officer  
Designation of Officer

Dated

20 .

**FORM G. F. R. 2 (Revised)**

(See Para. 79)

Statement of new major works under Civil Works

Major Function

\_\_\_\_\_

Federal and Tribal Areas

Minor Function \_\_\_\_\_

Detailed Function \_\_\_\_\_

Name of Office \_\_\_\_\_

Year \_\_\_\_\_

Serial No. in order of priority	Province and proposal	Estimated cost of the work Rs.	Amount required in			Remarks
			20 - 20 Rs	20 - 20 Rs	20 - 20 Rs	

**Statement of new items of expenditure accepted by the Ministry of Finance for inclusion in the Budget Estimates for 20 .**

Circle of Accounts

Name of Grant or Appropriation

\_\_\_\_\_

Number of items	Major object_____ Minor object_____ Detailed object_____	Amount accepted by Ministry of Finance	No. and date of Ministry of Finance authority	Brief particulars of provision**	*Details of expenditure involved under each sub-head.	Remarks***

\* Number of posts of each category should also be indicated.

\*\* If a scheme has received the approval of the National Economic Council, this fact must be stated, with the date on which the N.E.C. approved the scheme. It should also be stated whether expenditure represents entirely fresh charges or is on account of more continuation of the scheme.

\*\*\* The nature of the scheme or purpose of the expenditure should be given in this column.

Secretary to Government of Pakistan, Ministry of \_\_\_\_\_

**FORM G. F. R. 3 (Revised)**

[See Para. 89 (3) (i)]

*Slip to accompany claims for money of disbursing officers on Treasuries/District Accounts Offices.*

Major Function \_\_\_\_\_

Minor Function \_\_\_\_\_

Detailed Function \_\_\_\_\_

Name of Office/Department

No. of Voucher	Description of Major Object. Minor Object/Detailed Object	Particulars	Amount
----------------	--	-------------	--------

\_\_\_\_\_

Date \_\_\_\_\_

Paid \_\_\_\_\_

Date \_\_\_\_\_

Previous Expenditure \_\_\_\_\_

Expenditure up to date \_\_\_\_\_

Signature \_\_\_\_\_

Designation \_\_\_\_\_

Treasury /District Accounts Office

To be filled in and returned by the Treasury/District Accounts Office with the cash or cheque.



**FORM G. F. R. 4 (Revised)**

[See Para 89 (4) (i)]

*Register showing expenses by classification*

Office of ..... Major Function \_\_\_\_\_  
 Minor Function \_\_\_\_\_  
 Month ..... Detailed Function \_\_\_\_\_

No. of Voucher	Objects of expenditure	100- Purchase of Durable Goods	400- Repairs and maintenance of Durable Goods and Works	500-Commodities and Services				Deductio n Net Amount if any.
				520- Communicati on	530- Utilities	540- Office Stationery	580- Rent Royalties, Rates and Taxes	

Allotment :

Total for the month .....  
 Total from 1st July .....  
 Balance of the appropriation .....

- NOTE 1. Allowances not drawn with pay should be shown as a separate detailed head in the register.
- NOTE 2. If an allotment is changed, the necessary correction of the register should be made in red ink.
- NOTE 3. This account should be dispatched on the 3<sup>rd</sup> of the following month supported by slips (Bills extracts).

Signature .....

Designation.....

**FORM G.F.R. 5 (Revised).**

[See Para 89 (4) (iii)]

*Broadsheet for watching receipt of account from Disbursing Officers*

Office of \_\_\_\_\_

Major Function \_\_\_\_\_

Minor Function \_\_\_\_\_

Detailed Function \_\_\_\_\_

Serial No.	Names of Disbursing Officer	District	Date of receipt of account													
			July	August	September	October	November	December	January	February	March	April	May	June.		

NOTE. – Districts are to be arranged according to alphabetical order.

NOTE. – Dates of receipts should be noted in monthly columns. Reminder should be sent if not received by the 7<sup>th</sup> of the month.

**FORM G. F. R. 6**

[See Para 89 (4) (v)]

*Compilation Sheet*

Major Function \_\_\_\_\_  
 Minor Function \_\_\_\_\_  
 Detailed Function \_\_\_\_\_

Major Object \_\_\_\_\_  
 Minor Object \_\_\_\_\_  
 Detailed Object \_\_\_\_\_

Month	Serial No. of the Disbursing officers.	100- Purchase of Durable Goods.	400- Repairs and maintenance of Durable Goods and Works.	500-Commodities and Services				Total for each officer	Remarks
				520- Communication	530- Utilities	540- Office Stationery	580- Rent, Royalties, Rates and Taxes		

Total Expenditure Cash.

Add: Adjustment communicated by A.G.

Grand Total.

Add : Total up to previous month.

Progressive total up to date.

**FORM G. F. R. 7 (Revised)**

[See Para 89 (4) (vi)]

*Consolidated Accounts*

Name of office \_\_\_\_\_  
 Year \_\_\_\_\_

1	2	3	4	5	6	7	8	9
	Grant Sanctioned	Grant distributed	July	August	Prog.	September	Prog.	October
	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>
	Voted	Voted	Voted	Voted	Voted	Voted	Voted	Voted
Total of all detailed objects including pay and allowances of officers and other staff (Temporary and permanent)								

10	11	12	13	14	15	16	17	18	19
Prog.	November	Prog.	December	Prog.	January	Prog.	February	Prog.	March
<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>
Voted	Voted	Voted	Voted	Voted	Voted	Voted	Voted	Voted	Voted

20	21	22	23	24	25	26
Prog.	April	Prog.	May	Prog.	June	Prog.
<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>	<u>Non-Voted</u>
Voted	Voted	Voted	Voted	Voted	Voted	Voted

NOTE.—Progressive actuals should be checked against appropriation in columns 2 and 3 every month.

**FORM G.F.R 8 (Revised)**

[See Para. 100]

*Application for an additional Appropriation, year*  
 .....for.....

District  
Department

1	2	3	4	5	6
Budget Classification	Original Appropriation as modified by competent authority	Expenditure		Additional appropriation applied for	Expenditure during the past three years
Major Function Minor Function Detailed Function Major Object Minor Object Detailed Object	Amount	Account up to the month of	Necessary for remaining of months		20 20 20 20
	Rs.	Rs.	Rs.	Rs.	Rs. Rs.

No.

Dated

20.....

Explanations of insufficiency of grant, recommendations and proposals for re-appropriation by-

- (1) Disbursing Officer;
- (2) Controlling Officer;
- (3) Head of Department;
- (4) Secretary to the Government in Administrative Department---

No.

Dated

20.....

Order of sanction with details of source of appropriation.

Additional appropriation of Rs.....sanctioned.

The amount will be met by re-appropriation from\_\_\_\_\_

Signature \_\_\_\_\_

Designation \_\_\_\_\_

**FORM G.F.R 9 (Revised).**

[See Para. I of Part II of Annexure A to Chapter 5]

*Consolidated Statement showing the new Demands.*

Year \_\_\_\_\_

Serial No. in order of priority	Proposal	Major Function	Minor Function	Total cost Rs.	Amount required					Remarks
		Detailed Function			20	20	20	20	20	
					Rs.	Rs.	Rs.	Rs.	Rs.	
				Total:-						

N.B. – 1. A separate statement should be prepared for (1) categories (i) and (ii) : (2) category (iii) (1) and (3) category (iii) (2) mentioned in paragraph 77.

2. The total amount of statement (2) should be entered at the end of Statement (3) also.



**FORM G. F. R. 11 (REVISED) – conclud.**

[See Para. 7 of Annexure B to Chapter 5]

**EXPENDITURE CONTROL FORM**

Classification			Original Appropriation Rs.	July Rs.	August Rs.	To end of August Rs.	And so on Rs.
010-Basic Salary							
011-Officers	Charged	Cash					
-do-	Charged	Adjustments					
		Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments					
		Total					
012-Other Staff	Charged	Cash					
-do-	Charged	Adjustments					
		Total					
-do-	Authorized   Voted	Cash					
		Total					
020-Regular Allowances	Charged	Cash					
-do-	Charged	Adjustments					
		Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments					
		Total					
-do-	Authorized   Voted	Adjustments					
030-Other Allowances (including T.A.)	Charged	Cash					
-do-	Charged	Adjustments					
		Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments					
		Total					



Classification			Original Appropriation Rs.	July Rs.	August Rs.	To end of August Rs.	And so on Rs.
100-Purchase of Durable Goods	Charged	Cash					
-do-	Charged	Adjustments Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments Total					
400-Repair & Maintenance of Durable Goods and Works							
-do-	Charged	Adjustments Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments Total					
500-Commodities and Services	Charged	Cash					
-do-	Charged	Adjustments Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments Total					
520- Communication	Charged	Cash					
-do-	Charged	Adjustments Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments Total					
530-Utilities	Charged	Cash					
-do-	Charged	Adjustments Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments Total					

Classification			Original Appropriation Rs.	July Rs.	August Rs.	To end of August Rs.	And so on Rs.
640-Grants	Charged	Cash					
-do-	Charged	Adjustments					
		Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments					
		Total					
690-Other Transfer Payments	Charged	Cash					
-do-	Charged	Adjustments					
		Total					
-do-	Authorized   Voted	Cash					
-do-	Authorized   Voted	Adjustments					
		Total					
	Total	Charged					
	Total	Voted					

Figures in whole rupees only

**FORM G.F.R. 12**

(See Para. 111)

*Statement of proposition for Revision of Establishment*

Nature of charges											Proposition						Orders of sanctioning Authority
Present scale						Proposed scale					Permanent		Temporary				
Number	Designation	Pay			Average cost	Number	Designation	Pay			Increase per month	Decrease per month	Increase per Month	Decrease per month			
		Minimum	Increment	Maximum				Minimum	Increment	Maximum					Amount	Amount	
											*	*	*	*	*	*	

\*Money columns

"Certified that the entries in column "present scale" have been checked and found correct.

(Accountant General)

NOTE. – In preparing this statement, particular attention should be paid to the instructions in para 112.

**FORM G. F. R. 13**

(See Para. 118)

*From for application for leave*

NOTE. — Items 1 to 9 must be filled in by all applicants.

Item 12 applies only in the case of Government servants in B. S. 16 and above.

1. NAME OF APPLICANT.
2. LEAVE RULES APPLICABLE.
3. POST HELD.
4. DEPARTMENT OR OFFICE.
5. PAY.
6. HOUSE RENT ALLOWANCE, CONVEYANCE ALLOWANCE OR OTHER COMPENSATORY ALLOWANCES DRAWN IN THE PRESENT POST.
7. (a) NATURE OF LEAVE APPLIED FOR.  
(b) PERIOD OF LEAVE IN DAYS.  
(c) DATE OF COMMENCEMENT.
8. PARTICULAR RULE | RULES UNDER WHICH LEAVE IS ADMISSIBLE.
9. (a) DATE OF RETURN FROM LAST LEAVE.  
(b) NATURE OF LEAVE.  
(c) PERIOD OF LEAVE IN DAYS.

Dated:

Signature of applicant.

10. REMARKS AND RECOMMENDATION OF THE CONTROLLING OFFICER.

11. Certified that leave applied for is admissible under Rule \_\_\_\_\_ and necessary conditions are fulfilled.

Dated: Signature.  
Designation.

12. Report of Audit Officer.

Dated: Signature.  
Designation.

13. ORDERS OF THE SANCTIONING AUTHORITY CERTIFYING THAT ON THE EXPIRY OF LEAVE THE APPLICANT IS LIKELY TO RETURN TO THE SAME OF POST OR ANOTHER POST CARRYING THE COMPENSATORY ALLOWANCES BEING DRAWING BY HIM.

Dated: Signature.  
Designation.

**FORM G.F.R 14**

[ See Para. 213 (6) ]

Date of purchase	Voucher number in which charged	Number of articles	Description	Price	Disposal and date
				Rs. Paisa	

**FORM G.F.R. 15**

(See Para. 248)

*Statement of Loans and Advances sanctioned by the Federal Government*

Name of person receiving the Loan	Amount of Loan sanctioned	Rate of Interest	No. & date of Orders authorising the Loan	Balance from last year	Amount advanced during the year	Total	Amount repaid during the year	Balance of Loans at close of the year	Amount of interest received and credited to Revenue	Balance of interest unpaid	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. Ps.			Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	

**FORM G.F.R. 16**

(See Para. 258)

*Form of Agreement to Be Executed At the Time of Drawing an Advance for the Purchase of Motor Vehicle.*

AN AGREEMENT made..... day of ..... Two thousand ..... BETWEEN.....of (hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part and THE PRESIDENT of the other part WHEREAS the Borrower has under the provisions of the General Financial Rules (hereinafter referred to as the said Rule which expression shall include any amendments thereof for the time being in force) applied to the President for a loan of Rs..... for the purchases of a motor vehicle and President has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum Rs. .... paid by the President to the

Borrowor (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the President (1) to pay the President the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the President to make such deduction and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of a motor vehicle or if the actual price paid is less than the loan to repay the difference to the President forthwith and (3) to execute a document hypothecating the said motor vehicle to the President as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the motor vehicle has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first before written.

Signed by the said

in the presence of

**FORM G.F.R. 17**

(See para. 258)

*Form of Mortgage Bond For Motor Vehicle Advance.*

THIS INDENTURE made this ..... day of ..... Two thousand ..... BETWEEN..... (hereinafter called "the Borrower" of the one part and the PRESIDENT of the other part.

WHEREAS the Borrower has applied for and has been granted an advance of Rupees..... to purchase a Motor vehicle on the terms of Paragraph 255 or 262 of the General Financial Rules of the Federal Government (hereinafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto for the time being in force) AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/would hypothecate the said Motor vehicle to the President as security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so

advanced as aforesaid the Motor vehicle particulars whereof are set out in the Schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the President the sum of Rs..... aforesaid or the balance thereof remaining unpaid at the date of these presents by equal pavements of Rs..... each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said Rules and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules, and further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the President the Motor vehicle the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules.

And the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor vehicle and that the same is his absolute property and that he has not pledged and so long as any money remain payable to the President in respect of the paid advance will not sell, pledge or part with the property in or possession of the said Motor vehicle. PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said installments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at any time cease to be in Government service or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgment against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the President may on the happening of any of the events hereinbefore mentioned seize and take possession of the said Motor vehicle and either remain in possession thereof without removing the same or else may remove and sell the said Motor vehicle either by public auction or private contract and may out of the sale money retain the balance of the said advance than remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payment properly incurred or made in maintaining, defending or realizing his rights hereunder and shall pay over surplus in any, to the Borrower, his executors, administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor vehicle shall not prejudice the right of the President, to use the Borrower or his personal representatives for the said balance remaining due and interest or in the case of



the Motor vehicle being sold the amount by which the net sale proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the President he, the Borrower will insure and keep insured the said Motor vehicle against loss or damage by fire, theft, or accident with an Insurance Company to be approved by the Accountant-General concerned and will produce evidence to the satisfaction of the Accountant-General, that the Motor Insurance Company with whom the said Motor vehicle is insured have received notice that the President is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor vehicle to be destroyed or injured or to deteriorate in a degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor vehicle the Borrower will forthwith have the same repaired and made good.

IN WITNESS whereof the said..... (Borrower) hath hereunto set his hand the day and the year first above written.

-----

**THE SCHEDULE**

Description of Motor vehicle.

Maker's Name.

Description.

No. of Cylinders.

Engine Number.

Chassis No.

Cost price.

SIGNED by the Borrower.

in the presence of.....

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**FORM G.F.R. 18**

[See para. 260(3)]

*Letter Intimating To The Insurance Company Government Interest In Insurance Policies of Motor Cars, Etc.*

From

To

(Through the Accountant-General/Comptroller)

Dear Sir,

I beg to inform you that the President is interested in the Motor Car/Boat/Cycle Insurance Policy No. \_\_\_\_\_ secured in your Company and to request that you will kindly make a note of the fact in the records of the Company.

Place

Date

Yours faithfully,

Forwarded. The receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever claim is paid under the policy and also if the premium is not paid periodically for renewal.

Place

Date

Signature .....

Designation.....

-----

**FORM G.F.R. 19**

*Detailed statement of the Permanent Establishment as it stood on 1st April.*

*(Deleted)*

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**FORM G.F.R. 20**

*(See para. 10 of Appendix 7)*

*Statement of new names, leave, etc., in an establishment.*

*(Deleted)*

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**FORM G.F.R. 21**

*(See para. 10 of Appendix 13)*

*Agreement form for passage advances.*

*(Deleted)*

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**FORM G.F.R. 22**

*Form of Intimation for Sending on Patients to Pasteur Institute*

*(Deleted)*

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**FORM G.F.R. 23**

(See note 1 under Rule vi of paragraph 253-A)

*Form of Mortgage*

THIS INDENTURE made the..... day of ..... Two thousand ..... Between..... Of..... a Civil Officer of..... (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and the PRESIDENT OF PAKISTAN (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

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

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs..... for the purpose of enabling him to defray the expenses of building a house on the said hereditaments as a suitable residence for his own use.

AND WHEREAS under the provisions contained in para 253-A of the General Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs..... payable as follows that is to say the sum of Rs.....on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal installments payable quarterly, the first of such installments to be payable on the..... day of.....

Delete – words in crotchets if advance is not to be by instalment.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs..... paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs ..... [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf]<sup>3</sup> and interest thereon calculated according to the Rules on the..... day of..... Next<sup>4</sup> and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules. AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby convey transfer and assure into the mortgage ALL that piece of land situated in the..... District..... a registration district of..... sub-registration district of..... containing..... more or less now in the occupation of the mortgagor and bounded on the North by..... on the South by..... on the East by..... and on the West by..... together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees..... <sup>5</sup>[and of such further sums as may have been paid as aforesaid] made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Rules by the deduction of monthly instalments of the salary of the mortgagor and in the said Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said

3. Delete – words in crotchets if advance is to be by instalments.

4. Insert – a date two or for years or the [case may be from the date of concernment of repayment of the loan. Where possible the land should also be described by reference to Government map of survey

5. Delete – words in crotchets if the advance is not to be by instalments.

hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees..... [and any further sum as may have been paid as aforesaid and interest thereon calculated according to the said Rules shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place there-out to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND is hereby agreed and declared that the said Rules shall be deemed and taken to be part of these presents.

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

IN WITNESS whereof the mortgagor, hath hereunto set hand the day and year trust above written.

Signed by the said (Mortgagor)  
in the presence of

1<sup>st</sup> witness  
Address  
Occupation

2<sup>nd</sup> witness  
Address  
Occupation

(The deed should be registered)

*Note.* – There must be two witnesses to a mortgage.

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**FORM G.F.R. 24**

(See No 1 under Rule vi of paragraph 253-A)

*Form of Re-Conveyance for House Building Advances.*

THIS INDENTURE made the..... day of..... 20 BETWEEN THE PRESIDENT OF PAKISTAN (hereinafter called the <sup>35</sup>President) of the one part and..... A Civil Officer of..... (hereinafter called to mortgagor) the other part is supplemental to an Indenture of mortgage dated the..... day of ..... 20 and made BETWEEN the mortgagor of the one part and the PRESIDENT of the other part and registered at..... in Book.....Volume ..... pages ..... to ..... as No ..... for .....(hereinafter called PRINCIPAL INDENTURE) WHEREAS all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the President has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. NOW THIS INDENTURE WITNESSETH that in pursuance of said agreement and in consideration of the premises the President doth here granted assign and recovery unto the mortgagor, his heirs, executors, administrators and assign. ALL THAT the piece of land situated in the ..... containing ..... more or less bounded on the North by..... on the South by ..... On the East by ..... and on the West by ..... together with dwelling-house and out-offices, stables, cook rooms and out-buildings thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured of which now are by any means vested in the President subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the President into out of or upon them same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted assigned and reconveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns for ever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits accounts, claims and demands for, or, in respect of, the said moneys or any part thereof or, for, or in respect of, the PRINCIPAL INDENTURE or of anything relating to the premises AND the President hereby covenants with the mortgagor his heirs, executors, administrators and assigns that the President has not done or knowingly

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<sup>35</sup>Substituted by Ministry of Law Notification No.F.13(1)/59-D&L, dated 24-1-1961, Gaz. Of Pak., Extra., Pp.102-103, as issued vide their Notification No.F.2(18)/60-Lagis., dated 24-1-1961, Gaz. Of Pak., Pp.71-72.



suffered or been party or privy to anything whereby the said premises or any part thereof are, is or can be impeached, encumbered or affected in title estate or otherwise howsoever.

IN WITNESS whereof the parties here to have hereunto set their hands and seals the day and year first above written.

Signed, sealed and  
delivered by –  
for and on behalf of the  
President of Pakistan.  
In the presence of

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**FORM G.F.R. 25**

(See Notes 1, 4, 5 and 6 under rule vii of paragraph 253-A)

*Form of Mortgage*

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

THIS INDENTURE made the ..... day of ..... Two thousand ..... Between ..... of ..... a Pakistan Federal Government employee of ..... (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and the President of Pakistan (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

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

AND WHEREAS the mortgagor has applied to the mortgage for an advance of the sum of Rs. ....for the purpose of enabling him to defray the expenses of (the lease and development of the said hereditaments and building thereon) as a suitable residence for his own use.

AND WHEREAS under the provisions contained in paragraph 153-A of the General Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendments thereof or addition thereto from time to time in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs..... \* (out of which the mortgagor hereby acknowledges the receipt of Rs.....which have already been paid to the mortgagor in pursuance of an agreement executed on 20 between the mortgagor as borrower and the mortgagee and the remainder viz., Rupees .....) being payable as follows or as entered and receipted form time to time in the schedule hereto.

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\* Delete the words and figures in brackets if not applicable.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rs..... paid or to be paid accordingly for the purpose enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs..... (and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf) and interest thereon calculated according to the said rules on the ..... day of ..... next (2) and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise convey transfer and assure up to the mortgagee all that piece of land situated in the.....district of..... registration district of .....sub registration district of ..... containing .....more or less now in the occupation of the mortgagor and bounded on the North by.....on the South by ..... on the East by ..... and on the West by ..... together with the dwelling house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging to hold the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built in on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees ..... (and of such further sums as may have been paid as aforesaid) made upon the security of these presents shall have been repaid and interest thereon calculated according to the said rules by the deduction of monthly installments of the salary of mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor reconvey, retransfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die quit the service before the said sum of rupee ..... (and any further sum as may have been paid as aforesaid) and interest thereon calculated according to the said Rules shall have been fully paid

(2) Insert—a date six or ten years as the case may be from the date of commencement of repayment of the loan. Where possible the land should also be described by reference to Government map or survey.

off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period AND to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale or letting in pursuance of the aforesaid power UPON TRUST in the first place there-out to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security to these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Rules shall be deemed and taken to be part of these presents.

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

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

Signed by the said mortgagor

In the presence of

1st witness

address

occupation

and witness, address,

Occupation (The deed should be registered)

Schedule.

Date.

Received the sum of

Signature.

\_\_\_\_\_

**FORM G.F.R. 26**

(See note 3 below rule vii of paragraph 253-A)

*Form of Agreement for House Building advances granted to Government servants to build houses on plots leased from Government in Nazimabad, Karachi.*

THIS INDENTURE made the day of Two thousand.....  
BETWEEN THE PRESIDENT OF PAKISTAN (hereinafter called the President which expression shall include his successors in office and assigns) of the one part and.....  
.....(hereinafter called the Borrower which expression shall include his heirs, executors, administrators, legal representatives and permitted assigns) of the other part:

WHEREAS by an agreement for lease dated the.....day of .....and made between the same parties as these presents registered at.....  
On.....numbered (hereinafter called the agreement for lease) the Borrower agreed to erect buildings of the nature stated therein on the piece of land being plot.....in.....and therein on more particularly described within a period of one year from the.....day of.....and the President agreed that on fulfillment of the agreement or lease the President would demise to the Borrower the said piece of land for 50 years at the rent and on the terms and conditions therein specified.

AND WHEREAS the Borrower has applied to the President for an advance of Rs. .... to enable him to obtain on lease the said piece of land and on construct and finish the said buildings.

AND WHEREAS under the provisions of paragraph 253 – A of the General Financial Rules (hereinafter referred to as the Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) which shall be deemed to form part of these presents the President has agreed to advance the Borrower the said sum of Rs..... on the terms, conditions and in the manner hereinafter contained.

NOW IT IS HEREBY AGREED between the parties that in consideration of the sum of Rs. .... paid by the President to the Borrower (in full, the receipt of which the Borrower hereby acknowledges) \* |by installments as entered and receipted from time to time in the schedule hereto)

The borrower shall:

---

\* Cross out the alternative, which is deemed to be inapplicable.

(1) repay the President the amount due together with interest calculated according to the said rules monthly deductions from his salary as provided by the said Rules and hereby authorities the President to make deduction accordingly.

(2) expend the (full amount) \* | (installment of the loan) \*toward payment for obtaining the lease of the said piece of land and erection of building thereon at the earliest possible opportunity for such expenditure and if the actual amount paid or expended is less than the loan, to repay the difference to the President forthwith, and

(3) execute a document mortgaging the said piece of land and the house to be erected thereon to the President as security for the amount lent to the Borrower as aforesaid together with interest in the form provided by the said rules.

AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has obtained the lease of the said piece of land commence and erect thereon a suitable residence for his own use:

AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been obtained on lease and mortgaged as aforesaid within months from the date of these presents, or if the Borrower within that period becomes insolvent or quits the service of the Government or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereto sets his hand the day and year first above written.

Signed by the said (Borrower)

in the presence of

1<sup>st</sup> witness

Address

Occupation

2<sup>nd</sup> witness

Address

Occupation

(The deed should be registered)

NOTE – There must be two witnesses to an agreement.

*SCHEDULE*

S. No.	Date	Amount of instalment in words and figures.	Signature of the Borrower.
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\* Cross out the alternative, which is deemed to be inapplicable.

**FORM G.F.R. 27**

(See Note 5 under Rule vii or paragraph 253-A)

*Form of Agreement to be executed by members of Cooperative House Building Societies in Karachi at the time of drawing an advance for acquiring land on lease on which to construct a house.*

AN AGREEMENT MADE.....day of.....  
.....Two thousand.....BETWEEN.....  
Of .....  
(hereinafter called the Borrower, which expression shall include his legal representatives and assignees) of the one part and THE PRESIDENT OF PAKISTAN (hereinafter called the President which expression shall include his successors in office and assigns) of the other part, WHEREAS the Borrower is a member of the.....Cooperative House Building Society Ltd., Karachi (hereinafter called the Society) and has applied to the Society for obtaining on lease for him a piece of land for the purpose of erecting a house thereon and whereas the Society is actively planning and taking action to do so and has called upon the Borrower to deposit the first instalment towards the payment for the said piece of land and cost of construction etc.

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

NOW IT IS HEREBY AGREED between the parties that in consideration of the sum of Rupees .....paid by the President to the Borrower, (in full the receipt of which the Borrower hereby acknowledges)\* \*(by installments as entered and receipted from time to time in the Schedule hereto)\* the Borrower shall.

(1) repay the President the amount due together with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said rules and hereby authorizes the President to make deduction accordingly.

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\* Cross out the alternative which is deemed to be inapplicable.

(2) expend the (full amount)\* (installment of the loan)\* towards payment for obtaining the lease of the said piece of land and erection of building thereon at the earliest possible opportunity for such expenditure and if the actual amount expended is less than the loan, to repay the difference to the President forthwith, and

(3) execute a document mortgaging the said piece of land and the house to be erected thereon to the President as security for the amount lent to the Borrower as aforesaid together with interest in the form provided by the said Rules AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has obtained the lease of the said piece of land commence and erect thereon a suitable residence for his own use AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been obtained on lease and mortgaged as aforesaid with \*months from the date of these presents, or if Borrower within that period becomes insolvent or quits the service of the Government or dies, the whole amount if the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower hereto set his hand the day and year first above written.

SIGNED by the said borrower,

In the presence of .....

SCHEDULE

S. No.	Date	Amount of installment in words and figures.	Signature of the Borrower.
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**FORM G.F.R. 28**

(See Note 6 under Rule vii of paragraph 253-A)

*Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house.*

AGREEMENT MADE .....

.....Two thousand .....

BETWEEN.....of .....  
(hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and the PRESIDENT OF PAKISTAN (hereinafter called the President which expression shall include his successors in office and assigns) of the other part. WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land situated in ..... in the registration district of ..... sub-district ..... thana containing more or less and bounded on the North by ..... on the South by..... on the East.....and on the West by .....for the sum of Rupees.....AND WHEREAS the Borrower has under the provisions of the General Financial Rules (thereinafter referred to as the said Rules which expression shall include any amendment thereof for the time being in force) applied to the President for a loan of Rupees ..... to enable him to purchase the said piece of land and the President has agreed to lend the said sum of Rupees..... to Borrower on the terms and conditions hereinafter contained. NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees.....

paid by the President to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the President (1) to repay the President the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the President to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land and if the actual price paid is less than the loan to repay the difference to the President forthwith and (3) to execute a document mortgaging the said piece of land and the house to be erected thereon to the President as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has purchased the said piece of land commence and erect thereon a suitable residence for his own use AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been purchased and mortgaged

aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first above written.

SIGNED by the said in the presence of.

\_\_\_\_\_

**FORM G.F.R. 29**

(See Note 6 under Rule vii of paragraph 253-A)

*Form of mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house.*

THIS INDENTURE made the.....day of .....  
Two thousand .....BETWEEN of .....a Civil officer of .....  
(hereinafter called mortgagor which term shall where not repugnant to the context include his heirs, executors an administrator and assigns) of the one part and THE PRESIDENT OF PAKISTAN (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the .....day of .....20 .....  
and made between the mortgagor of the one part and the mortgagee of the other part the mortgagee advanced and lent to the mortgagor the sum of rupees .....  
for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favor of the mortgagee in the form of these presents AND WHEREAS the mortgagor on the ..... day of .....  
20..... duly purchased the said piece of land now absolutely seized and possessed of or otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum of rupees.....for the purpose of enabling him to defray.....  
the expenses of erecting on the said piece of land a suitable residence for his own use AND WHEREAS under the provisions contained in Para 253-A of the General Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of

these present) the mortgagee has agreed to advance to the mortgagor the said further sum of Rupees ..... (payable as follows that is to say the sum of Rupees ..... on or before the execution of these presents) and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by ..... equal.....installments payable quarterly the first of such ..... installments to be payable on the .....day of .....

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of Rupees.....and Rupees .....making a total of Rupees .....so advanced as aforesaid and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees ..... (and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recite agreement in that behalf) and interest thereon calculated according to the said Rules on ..... day of ..... next and if the loan shall not be repaid on the date will pay interest in accordance with the said Rules.

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby transfer assign and assure unto the mortgagee ALL THAT PIECE of land situated in .....in the registration district of .....sub-district .....thana ..... containing ..... more or less and bounded on the North by ..... on the South by .....on the East by..... and on the West by ..... together with the dwelling-house and the out offices, stables, cook-rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house (erected or hereafter to be erected on the said piece of land) together with all rights casements and appurtenances to the same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter executed on the said land (hereinafter referred to as the said premises) unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of Rupees ..... (and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said Rules shall have been repaid by the deduction of monthly installments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever than and in such case the mortgagor will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said premises unto and to the use of the mortgagor and the mortgagor hereby covenants with the mortgagee that he the mortgagor now hath good right to transfer the said premises unto the mortgagee free from encumbrances AND FURTHER that he

the mortgagor and all other person having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all same sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place there-out to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that of lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing.

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

SIGNED BY the said  
(mortgagor) in the  
presence of  
1st witness  
Address  
Occupation

2nd witness  
Address  
Occupation  
(The deed should be registered)

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**FORM G.F.R. 30**

(See Rule XI of paragraph 253-A)

*Surety Bond*

KNOW ALL MEN by those presents that we (1).....  
son of..... a resident of..... in the district of  
.....and (2).....son of.....  
a resident of.....in the district of.....  
at present employed as (1)..... in the.....  
and (2).....(hereinafter called the "Sureties") are firmly  
bound unto the President of Pakistan (hereinafter called "the President" which  
expression shall include his successors in office and assigns) in the sum of  
Rs..... (Rupees ..... together with interest  
thereon for such payment to be well and truly made, we hereby jointly and  
severally bind ourselves, our heirs, executors, administrators and representatives by  
these presents sealed with our seals this.....day of 20..... .

2. WHEREAS ..... son of .....  
at present employed as a temporary.....in the.....  
office (hereinafter called "the Borrower") has been granted by the President a  
loan of Rs..... (Rupees.....) for building a  
house for his own use and that the said borrower has undertaken to repay the  
said amount in .....equal monthly installments of Rs.....  
each with interest at the rate from time to time fixed for the purpose by the  
President.

3. NOW the condition of this obligation is such that if the said borrower  
shall, while employed in the said ..... office duly and  
regularly pay or cause to be paid to President the amount of the aforesaid loan  
by installments, with interest on the whole or such amount as shall from time to  
time remain owing on the first day of each calendar month, the first payment to  
be made on the first day of the.....20....., until  
the said amount of Rs. ....together with interest thereon shall be fully paid  
or until the house build with the said amount has been mortgaged to the  
President until the Barrower has been confirmed in his service, then this bond  
shall be void; otherwise the same shall be and remain in force. But if the  
borrower shall die or become insolvent, or at any time cease to be in service of  
the President, the whole or so much of the said principal sum of Rs. as shall  
then remain unpaid, together with interest which shall have accrued due  
thereon, shall immediately become due and payable to the President and may be  
recoverable from the Sureties in one installment or as may be directed by the  
President by virtue of this bond.

Signed by Sureties:

Witness

(1) Signature  
Place

Place

(2) Signature  
Place

**FORM G.F.R. 31**

(See Note 5 under Rule vii of paragraph 253-A)

*Form of Agreement to be executed at the Time of Drawing an Advance for constructing a house in Karachi.*

IN KARACHI.....

AN AGREEMENT MADE ..... day of .....  
Two thousand.....BETWEEN.....  
(hereinafter called to Borrower, which expression shall include his legal representative and assigns) of the one part and THE PRESIDENT OF PAKISTAN (hereinafter called the President) of the other part, WHEREAS the Borrower has applied to the ..... (Society) \*or obtaining on lease for him a piece of land for the purpose of erecting a house thereon and whereas the said ..... (Society)\* is actively planning and taking action to do so and whereas the Borrower is further in need of a loan to start erecting a house for his own use on the land at the earliest possible opportunity.

AND WHEREAS the Borrower has under the provisions of the Civil Accounts Code (hereinafter referred to as the said Code which expression shall include any amendments thereof for the time benign force) applied to the President for a loan of Rupees.....  
(To enable him to erect a house on the land and the President has agreed to lend the said sum of Rupees)..... to the Borrower on the terms, conditions and in the manner hereinafter contained.

NOW IT IS HEREBY AGREED between the parties that in consideration of the sum of Rupees ..... paid by the President to the Borrower by installments as entered and receipted from time to time in the Schedule hereto and in the Schedule to the Borrower’s first Agreement with the President for obtaining the previous installments in that respect, the Borrower shall –

(1) repay the President the full amount of the loan due together with interest calculated according to the said Code by monthly deductions from his salary as provided for by the said Code and hereby authorizes the President to make deduction accordingly,

(2) expend the installments of the loan towards erection of building on the land at least to the plinth stage within three months of the payment of the first installments hereunder (hereinafter called “the prescribed period”) and

(3) execute within the prescribed period a document mortgaging the said house erected up to the plinth stage and thereafter to be erected thereon to the President as security for the amount lent and to be lent to the Borrower as aforesaid together with interest in the form provided by the said Code AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has obtained the first installment commence and erect on the land a suitable house for his own use AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the Borrower does not within the prescribed period build the house and mortgage the same as aforesaid, or if the Borrower commits any other breach of this Agreement or becomes insolvent or quits the service of the Government or dies, the entire unpaid balance of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereto set his hand the day and year first before written.

SIGNED by the said Borrower, -----

In the presence of -----

Schedule

S. No.	Date	Amount of installment in words and figures	Signature of the Borrower
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**FORM G.F.R. 32**

[See Note 2 (vi) under Rule iv of paragraph 253-A]

*Supplementary form of Mortgage to be executed when the House Building Advance has been increased.*

THIS INDENTURE made the \_\_\_\_\_ day of \_\_\_\_\_  
Two thousand \_\_\_\_\_ between \_\_\_\_\_ of \_\_\_\_\_  
Federal Government employee of \_\_\_\_\_ (Hereinafter  
referred to as the mortgagor which term shall where the context so admits  
include his heirs, executors, administrator and assignee) of the one part and the  
President of Pakistan (hereinafter referred to as the mortgagee which term shall  
where the context so admits include his successors and assigns) of the other part.

WITNESSETH as follows:—

WHEREAS the mortgagee had granted to the mortgagor an advance of  
Rs.....

AND WHEREAS the mortgagor had, for securing the payment of the  
money so advanced, executed a mortgage deed dated \_\_\_\_\_ and  
registered on \_\_\_\_\_ bearing registration No. \_\_\_\_\_ (herein  
called the principal deed);

AND WHEREAS the mortgagee has since granted to the mortgagor a  
further advance of Rs. \_\_\_\_\_;

NOW THEREFORE the mortgagor hereby agree that in the principal deed  
for the words and figures \_\_\_\_\_ wherever occurring the words and  
figures \_\_\_\_\_ shall be substituted and that these presents shall be  
deemed to form part and to be incorporated in the principal deed.

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

Signed by the said (Mortgagor) in the presence of

1<sup>st</sup> witness:

Address:

Occupation:

2nd witness:

Address:

Occupation:

Schedule

Date

Received the sum of

Signature



**FORM G.F.R. 33**

(See Note 1 below paragraph 253-B)

*Form of Agreement to be executed at the time of grant of loan for the purchase of a built house.*

AN AGREEMENT MADE the ..... day of ..... Two thousand ..... BETWEEN ..... of..... (hereinafter called 'the borrower", which expression includes his legal representatives and assigns) of the one part and the President of the other part.

WHEREAS the borrower has agreed to purchase a house built by .....and situated in .....in the registration district of .....sub-district.....thana..... containing .....more or less and bounded on the North by ..... on the South by ..... on the East by ..... and on the West by..... for the sum Rupees .....

AND WHEREAS the borrower has under the provisions of pares 253-A and 253-B of the General Financial Rules, Volume I, (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force), applied to the President for a loan of Rupees..... to enable the borrower to purchase the said house and the President has agreed to lend the said sum of Rupees ..... to the borrower on the terms and conditions hereinafter contained;

NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees..... advanced by the President as loan to the borrower (the receipt of which the borrower hereby acknowledges) the borrower hereby agrees –

- (1) to repay to the President the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided in the said Rules and authorizes the President to make such deductions;
- (2) to expand within three months from the date of these presents, the full amount of the said loan in the purchase of the house and if the actual price paid for the house is less than the amount of loan, to repay the difference to the President forthwith; and in the converse of case to contribute the difference from his own resources;

- (3) to execute a document in the form provided by the said Rules mortgaging the said house to the President as security for the repayment of the amount advanced and the interest.

AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said house has not been purchased or mortgaged as aforesaid within three months from the date of these presents or if the borrower within that period becomes insolvent or quits or is removed from service of the Government or dies the entire amount of the loan or the balance remaining unpaid with interest accrued thereon shall immediately become due and payable in lump sum to the President.

IN WITNESS whereof the borrower has hereunto set his hand the day and year first above.

SIGNED by the said  
in the presence of

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**FORM G.F.R. 34**

(See Note 4 of Paragraph 253-B)

*Form of mortgage to be executed after the purchase of a house by utilizing loan advanced by the Government*

THIS INDENTURE MADE the .....day of..... between ..... s/o ..... employed as ..... in the Ministry/Department of .....(hereinafter referred to as the "mortgagor" which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and the President (hereinafter called the "mortgagee") of the other part.

WHEREAS in pursuance of the provisions of paragraphs 253-A and 253-B of the General Financial Rules, Volume I, (hereinafter referred to as the said Rules, which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force), the mortgagee advanced a loan of Rs..... to the mortgagor to enable him to purchase for his residence a house constructed by the..... and the mortgagor by an agreement dated ..... (hereinafter called the said agreement) undertook to mortgage the house in favor of the mortgagee to secure the repayment of said loan to the mortgagee together with interest thereon.

AND WHEREAS the mortgagor, has by means of a registered deed dated..... purchased a house with all that piece of land situated ..... in district of ..... measuring approximately ..... and bounded on the North by ..... on the South by ..... on the East by ..... on the West by ..... together with appurtenances to the house hereinafter called the hereditaments.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the said sum of Rs..... paid to him, the mortgagor does hereby convey transfer and assure up-to the mortgagee the said hereditaments together with all rights and easements. To hold the hereditaments including all erections and buildings hereafter erected and built thereon unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained; *Provided Always* that if the said advance of Rs..... and interest calculated according to the said Rules shall have been repaid by the deduction of monthly instalments from the salary of the mortgagor as provided in the said Rules or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of mortgagor re-convey, re-transfer or re-assure the hereditaments unto and to the use of the mortgagor or as he may direct. AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit or be removed from service before the said sum of rupees ..... and interest thereon calculated according to the said Rules shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do and executed all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises or any part thereof sold by him shall effectually discharge the purchaser or purchasers thereof AND it is hereby declared that mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the 1st place there-out to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Rules shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgagee that the mortgagor will during the continuance of this security observe and perform all the

provisions and conditions of said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

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

Signed by the said (Mortgagor)  
in the presence of

1<sup>st</sup> witness  
Address  
Occupation

2<sup>nd</sup> witness  
Address  
Occupation

(The deed should be registered)

NOTE.— There must be two witnesses to a mortgagee.

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