

**DRAFT
RECEIPT AND PAYMENTS
RULES, 2021
(Appendices and Forms)**

**Finance Division
Government of Pakistan**

APPENDICES
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APPENDIX A

(See Rule 7)

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

- (1) Generally, to operate the currency and credit system of the country to the country's advantage, and
- (2) for the Bank to accept moneys for account of the Federal Government and to make payments up to the amount standing to the credit of its account and to carry out its exchange remittance and other banking operations, including the management of the public debt and
- (3) so that the Federal Government should entrust the Bank with all its money, remittance, exchange and banking transactions in Pakistan and in particular should deposit free of interest all its cash balances with the Bank excepting that the Federal Government should be at liberty to carry on money transactions at places where the Bank has no branches or agencies and the Federal Government might hold at such places such balances as it may require and
- (4) So that the Federal Government may entrust the Bank with the Management of the public debt and with the issue of new loans.

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say—

1. This agreement shall come into force on the first day of July, one thousand nine hundred and forty eight.
2. The general banking business of the Federal Government (in which business is included the payment, receipt, collection and remittance of money on behalf of the Federal Government including the Administrations of Karachi and Baluchistan) shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Order and with and to such orders and directions as may from time to time be given to the Bank by the Federal Government through Government Officer or Officers authorised by it in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Federal Government shall from time to time direct in the manner aforesaid.
3. Federal Government shall employ the Bank as its sole Banker in Pakistan and shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any place at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Federal Government in the manner aforesaid receive and hold for the Federal Government all such moneys as may be or become payable to it or on its account and the Bank shall transact at its offices,

branches and agencies for the time being existing respectively all such business for the Federal Government regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customers. The Bank shall make the said moneys at the said offices, branches and agencies available for transfer to such places and at such times as the Federal Government may direct. No interest shall be payable to the Federal Government on any of the moneys for the time being held by the Bank.

4. The management of the public debt and the issue of new loans by the Federal Government and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Federal Government and the keeping of all registers, books, and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its office in Karachi, and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Federal Government may from time to time direct and shall audit all payments of such interest and act generally as agents in Pakistan for the Federal Government in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Federal Government.

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

6. As remuneration to the Bank for the management of the public debt as aforesaid the Bank shall be entitled to charge to the Federal Government half-yearly a commission at the rate of Rs.2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amounts shall be excluded from the amount of public debt, viz: —

(a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge.

(b) The amount of stock for Rs.50,000 and upwards held by the President- General or by a Provincial Government or by any officer or officers of the Federal Government or of a Provincial Government authorised in that behalf.

(c) The amount of the Federal Government rupee securities held in the Issue Department of the Bank.

(d) The amount of stock and notes outstanding in the London register.

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

6A. The Bank shall also be entitled to charge to the Federal Government—

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

In addition to the above the Bank shall be entitled to charge the Federal Government the following fees in connection with the management of floatation of new issues of loans: —

1. (i) fees for renewal of Securities at the rates prescribed in rule of the Public Debt (Federal Government) Rules, 1946, on application for conversion, or at the rates prescribed for the purpose by any other Rules for the time being in force;
 2. (ii) The amount of brokerage actually payable including brokerage for the Bank on its own application and brokerage (but not commission) payable by the Bank to any agency appointed by the Bank in this behalf;
 3. (iii) The commission payable by the Bank to any agency as aforesaid, less the amount of turnover commission normally payable to the said agency as aforesaid;
 4. (iv) Out of pocket expenses for advertising, telegrams, trunk telephone calls, and for incidental expenses; and
 5. (v) A fee at the rate of Rs.1,000 per crore on all new issues with a minimum of Rs.5,000 in respect of each new loan.
7. The Bank shall maintain currency chests of its Issue Department at such places as the Federal Government may prescribe and the Federal Government shall provide sufficient accommodation for such chests as may be required for the deposit of notes or coins and shall be responsible to the Bank for the safe custody of the said chests, notes and coins. The Bank shall keep the said chests supplied with sufficient notes and coins to provide currency for the transactions of the Federal Government and reasonable remittance facilities to the public at the said places. The Federal Government shall supply the Bank with such information and returns as the Bank may from time to time require as to the composition of the balances in the said chests and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Federal Government shall be responsible to the Bank for the examination and correctness of coins or notes at the time of deposit in or withdrawal from the said chests.
8. The Bank shall not be at liberty to close any of its offices or branches except on such days as are public holidays under Section 25 of the Negotiable Instruments Act and on any other day declared to be a public holiday by any notification published in pursuance of the said Act subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Federal Government and the Bank shall be responsible that none of its agencies doing Government business for the time being existing shall be closed except on Sundays and on public holidays authorised by the Provincial Government [or the Administrations of Karachi and Baluchistan] within whose jurisdiction such agencies may be respectively situated.
9. The responsibility for all loss or damage to the Federal Government which may result from any act or negligence or omission of the Bank in conducting the business of the public debt aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidation, sub-division or cancellation of any Government security shall rest with and be borne by the Bank provided however that it shall not be

incumbent on the Bank to verify signature endorsements on Government securities which prima facie appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto PROVIDED ALSO THAT in regard to the ordinary banking business at the offices, branches and agencies of the Bank of receiving and realising moneys and securities for money on account of the Federal Government and paying cheques, orders, drafts, bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Federal Government and whether such business be done by the BANK or by agencies on its behalf the responsibility to the Federal Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

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

11. This agreement may be determined by either party giving to the other party of one year's notice in writing expiring on the 31st day of March in any year, such notice if given by or on behalf of the Federal Government to be addressed to the President of the Bank and to be served by being left at the Head Office of the Bank and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government of Pakistan in the Finance Ministry and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.

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

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

IN WITNESS WHEREOF SIR VICTOR ALFRED CHARLES TURNER, Secretary to the Government of Pakistan in the Finance Ministry by the order and direction of the President-General has hereunto set his hand and the common seal of the State Bank of Pakistan pursuant to a resolution of the Federal Board has been hereunto affixed in the presence of its subscribing officials the day and year first above.

Signed by the said

SIR VICTOR ALFRED CHARLES TURNER, Secretary to the Government of Pakistan in the Finance Ministry for and on behalf of the President-General of Pakistan in the presence of

Sd.) V. A. C. TURNER Secretary to the Government of Pakistan, Finance Ministry

Appendix-B

Online Collection of Government Taxes and Duties

Electronic Collection of Taxes

The customers shall fill their tax payment details on Department's designated Website to generate PSID (payment slip ID). The PSID so generated shall then be used to access the tax payment details of the customer on the banks' webpage or ATM as the case may be. The customer shall then pay the tax by debiting his/her bank account for onward credit to the respective government account in SBP BSC.

Initially the online tax payment facility shall be made available for all FBR (Inland Revenue and Customs) taxes including income tax, sales tax, excise duty and custom duty. Subsequently the online collection facility will be extended to other Government entities and provincial governments as well. This shall be an additional option for payment of taxes as the existing tax payment facility at SBP BSC offices in fifteen cities and NBP branches across the country would remain available.

Stepwise Process Flow

1. The taxpayer will access systems of departments and fill his / her tax payment details to generate PSID (payment slip ID) for onward usage.
2. For tax payment, taxpayer will visit ATM or Internet Banking Portal and inputs his / her PSID generated in step 1 to fetch the tax payment details. After authentication of the payment details of taxpayer or his / her agent as the case may be, confirms the payment of tax.
3. Accordingly, taxpayer's account is debited for onward credit to Government Account at SBP BSC Office through 1link system.
4. As soon as the taxpayer's account is debited, 1link system will generate a message for systems that payment against the PSID has been received.
5. For confirmation, taxpayer may view electronic display of payment confirmation on screen of ATM or Internet Banking Portal; bank may also send SMS to taxpayer.
6. 1Link will prepare MT-202 files (bank-wise) for settlement through RTGS.
7. Simultaneously 1Link will also prepare a detailed report / file of individual transactions containing PSID wise detail of taxes collected through its system.
8. Files of MT-202 messages and individual transactions will be fetched from 1links secured FTP and then posted for settlement in RTGS and SBP's Core Banking system respectively.
9. Reports from Core Banking system based on unique transaction IDs (e-CPR) mapped with PSIDs of WeBOC systems will be uploaded at Data Acquisition Portal (DAP) of SBP.
10. WeBOC systems will fetch the respective reports from DAP for onward uploading in their System.
11. Accordingly, e-CPR / unique transaction ID will be available to the taxpayers through systems.

Appendix-C

[See Rule No. 31 (b)]

SECTION 60 (I) OF THE CODE OF CIVIL PROCEDURE (ACT V OF 1908)

ATTACHMENT

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

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

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

Provided that, where such salary is the salary of a servant of the State or a servant of a railway company or local authority, and the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment, has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of the decree;

- (j) the pay and allowances of persons to whom the Pakistan Army Act, 1952(XXXIX of 1952 applies or of persons other than commissioned officers to whom the Pakistan Navy Ordinance,1961 applies;
- (k) all compulsory deposits and other sums in or derived from any fund to which the Provident Fund Act, 1925(XIX of 1925) for the time being applies in so far as they are declared by the said Act not to be liable to attachment;
- (l) any allowance forming part of the emoluments of any servant of the State or of any servant of a railway company or local authority which the appropriate Government may by notification in the official Gazette declare to be exempt from attachment and any subsistence grant or allowance made to any such servant while under suspension.
- (m) an expectancy of succession by survivorship or other merely contingent or possible right or interest.
- (n) a right to future maintenance.
- (o) any allowance declared by any Pakistan Law to be exempt from liability to attachment or sale in execution of a decree; and
- (p) where the judgment-debtor is a person liable for the payment of land-revenue, any movable property which, under any law for the time being applicable to him, is exempt from sale for the recovery of an arrear of such revenue.

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

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

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

(i) As respects any person in the service of the Federal Government or any servant of a Railway or of a cantonment authority or of the port authority of a major port, the Federal Government:

(ii) As respects any other servant of the State or a servant of any other railway or local authority, the Provincial Government.

(2). Nothing in this section shall be deemed: —

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

Appendix-D

Applicable w.e.f 26th October,2020

(See Note 3 below Rule 78)

ASAAN ASSIGNMENT ACCOUNT PROCEDURE (LOCAL CURRENCY),2020

All special Drawing Accounts (SDA), Personal Ledger Accounts and Revolving Fund Accounts (Local Currency) were abolished vide Finance Division O.M No. 3(4) DS(BR-II)/ 2008 dated 6th October,2008. At present, in the Light of provisions of the Public Finance Management Act,2019 and Cash Management Rules 2020,the assignment accounts shall be part of Treasury Single Account, as well as Federal Consolidated Fund or Public Account as the case may be.

1. General Instructions

- i. Assignment Accounts will be operated as part of Federal Consolidated Fund. Amounts remaining unspent at the close of financial year shall be surrendered by respective offices as per government instruction, otherwise it will be treated as lapsed amount.
- ii. Assignments Accounts shall be opened in designated branches of the National Bank of Pakistan in the jurisdiction of the Accounting offices in which the user organization/ or office/or project is located, or the amount has been budgeted.
- iii. User organizations already submitting their claims for Development and Non-Development Expenditure to Accounting Offices for pre-audit shall not be allowed Assignment Accounts under any circumstances.
- iv. The officers of BS-17 or above on Payroll of user organization shall be nominated by the PAO as signatories.
- v. Any officer or person attached with a project or unit as honorary officer or board members or on attachment drawing salary from other project or unit shall not become a signatory, However, in cases, where a project or unit does not have an officer of BS-17 or above on its payroll, The Principal Accounting Officer may allow signatories from controlling offices, or entities till such officers are appointed.
- vi. In case of entities, where signatories are pre-decided by designation under departmental rules or codes, or SOPs, the approval (while converting to AAAP2020, for the first time for one or more branches, or divisions, or geographical stations) can be obtained in a collective manner. In the event of transfer, or retirement, or suspension or due to any other reason, if an officer who happens to be signatory, is replaced by another officer, or the charge of the position is given on acting, current or look after basis, signatory may be changed with the approval of head of unit, division or department at that station, obtaining the approval of Head of Department /or entity or PAO shall not be required till appointment /posting of officer on regular basis. But if the position remains vacant (ie., charge is not given to any officer),the second signatory shall be decided with the approval of PAO.
- vii. A third signatory may also be approved by the PAO to operate the account during the leave or if a signatory is away on tours
- viii. The Bank shall comply with Government policy instructions and State Bank regulatory requirements including know your customer (KYC) in case of assignment account (like that of

FATF/AML) and shall ask for requisite documents and ensure biometric verification. The signatories will comply with these requirements.

- ix. ASAAN Assignment Account Procedure, 2020 shall be applicable to all the existing assignment accounts for all future banking.
- x. For any clarification of the ASAAN Assignment Account Procedure 2020, the PAO shall refer the matter to Budget Wing, Finance Division (through Administrative Secretary) for the decision.
- xi. In case a project is reflected in Federal PSDP, but it is executed by the Provincial Government as provided in PC-1, the PAO at Federal level may approve the assignment account or Sub-Assignment Account of such projects or programs and approve signatories whose Names/Designations recommended by the Secretary of the Provincial Government Department concerned.
- xii. Budget shall be proposed in the heads of account as per requirements of projects/ unit and shall be booked accordingly.
- xiii. Opening of Assignment Account is not needed for funds allocated as 'one time seed money'.
- xiv. Assignment Account will be closed by the PAO upon closing of project, program or if the expenditure is shifted to pre-audit system of Accounting offices.
- xv. Cash withdrawal or transfer of funds to any bank account is not allowed except employees related deductions like pension contribution, provident fund and GP Fund, etc. These deductions will be made as per Rules/Policy Guidelines/ procedure of relevant the offices. Payments shall be only made to contractors, vendors, suppliers, employees, etc. through direct credit or through crossed cheque till such time as online credit system is not available.
- xvi. Security Deposit / Retention Money may be deposited in a designated Bank Account in case of perpetual organizations like National Highway Authority but in case of projects and programs or operational units or corporations, in a dedicated Bank account opened with the approval of Finance Division or in Public Account. The account shall be used for deposit of retention money only and no utilization shall be made out of account, except payment of retention money/ security deposit. Such account shall immediately be closed on expiry of contract or completion of project under intimation to Finance Division. In case retention money is forfeited or not claimed within a stipulated period, the same may be deposited along with interest, if any, in the Federal/ Provincial Government account as the case may be.
- xvii. PAOs may allow one time imprest money up to Rs 100,000 (one hundred thousand) or less based on the needs.

2. Responsibilities of Principal Accounting Officers (PAOs):

- i. The Principal Accounting officers shall approve the opening, closing and change of signatories of the Assignment Account. They shall not delegate these powers to any officer (The Additional Secretary In-charge of Ministry/Division or any officer holding the charge of a PAO shall be deemed PAO).
- ii. The following preconditions shall be met for opening of Assignment Accounts by the PAO/his office:

- (a) In case of a development project, the project should have administrative approval. The Project Director should be in place and it should have the Cost Centre / ID No. and budget allocation.
 - (b) In case of current budget expenditure, it should have the Cost Centre/ID No. and budget allocation.
 - (c) There shall be separate assignment account for every development project, Sub-Assignment account(s) may be allowed on need basis.
 - (d) The PAO will ensure that signatories are approved as per provisions of AAAP 2020.
 - (e) As required under Section 23 of the PFM Act 2019, the PAO shall submit a certificate to the Finance Division on half yearly basis that public money has not been transferred from Assignment Account to any other bank account.
- iii. The copies of following documents are mandatory/required for request to PAO:
- a) Gazette Notification for designation of PAO other than Secretary/Additional Secretary In-charge of Ministry/ Division.
 - b) Administrative approval in case of Development Projects
 - c) Valid CNIC and Office card of signatories
 - d) Specimen signature
- iv. In case of entities like corporations, companies, autonomous entities under a Division, the specimen signature shall be verified by an officer of (BPS-17 and above), a Section Officer, Deputy Secretary. The opening of Assignment Account or change signatories shall be intimated by the PAO office to all the concerned offices including Budget Wing, Finance Division, Planning Development & Special Initiatives Division, CGA and Accounts Offices concerned.
- v. The Ministry/ Division will issue sanction letter (as per prescribed procedure) for placement of amount as ceiling in Assignment Account as per **form C**.
- vi. Under the PAO, the officers processing, sanctioning and controlling the budget, payment or any other matter related to assignment account shall observe and enforce financial propriety and follow all the rules and procedure as applicable to such matters.
- vii. The drawing authorities shall be responsible for reconciliation of expenditure with Accounts offices on monthly basis. They shall maintain a proper account of all expenditure.
- viii. The PAO and his subordinate officers shall ensure the proper booking, reporting and reconciliation of expenditure.

3. Responsibilities of National Bank of Pakistan:

- i. On receipt of request from the organization ie., Ministry/Division duly approved by the PAOs for opening of Assignment Account on **Form-A**, the manager of the designated branch of the NBP shall open the account or sub-account. The letter of assignment account shall specify the following details:
 - a) Title of Account.
 - b) The Bank Branch where it shall be opened.

- c) Authorized cheque signatories and specimen signatures.
 - d) Any other condition for operation of account as required by the bank. The NBP may ask/add any other requirement as per government policy or SBP regulatory instructions.
- ii. Availability of funds, as authorized by Accounts Offices (AGPR/AG/DAO) concerned will be checked before each payment by National Bank of Pakistan.
 - iii. The Bank shall entertain the cheques/ direct credit advices that are accompanied with a scroll mentioning Demand No., Cost Centre and object code, and both endorsed by Accounts Offices for payment. The cheques not endorsed by the Accounts office concerned shall not be entertained by the Bank.
 - iv. After payment, the NBP Branch maintaining assignment account or sub account may claim reimbursement from the State bank. State bank shall reimburse as per existing procedure and shall issue debit voucher containing accounting detail (Demand No. Cost Centre and object classification) to the respective Accounts office.
 - v. The Bank will accept crossed cheques or allow direct credit and no cash drawal and transfer of funds to other bank account will be made except as provided in clause I.
 - vi. The dormant Assignment Accounts or Sub Accounts which have no transactions for the last two years will be closed by the NBP under intimation to the Principal Accounting Officer and Accounts office concerned.
 - vii. The NBP shall automate the Assignment Accounts through their core business application and provide complete information including list of assignment accounts and sub-accounts on monthly basis to Accounts office concerned and Budget Wing, Finance Division. No payment will be made manually after 31.12.2020 except with the approval of Finance Division

4. Responsibilities of Accounts Offices and (AGPR/AGs/DAOs:

- i. On receipt of sanction letter for placement of amount in assignment Account or Sub-Account, the Accounts Offices will authorize the Manager NBP for the ceiling as per form D.
- ii. As per Rule 78 the authorization letter for placement of funds will be issued directly to the NBP by the Accounts office concerned by endorsing copies to all concerned. The cheque book of Assignment Account will also be supplied upon requisition by authorized signatories to them or to person (Government employee) authorized by the signatories.
- iii. The Accounts Officers shall endorse the cheque in the name of beneficiary or a manager, NBP/Commercial Bank along with scroll having necessary details attached for payment of pay, allowances, pension, etc. The exception is for sub-assignment account, where the endorsement is not required.
- iv. The cheque in the name of Manager NBP/Commercial Bank to establish letter of credit (LC) shall be endorsed by the Accounts office.
- v. The DDOs dealing with assignment accounts or sub assignment accounts or sub-account shall prepare three copies of scroll mentioning therein name, CNIC, Bank Account No, amount, Demand No and object codes. The Accounts offices will endorse all the three, and enclose cheque, retain one copy of scroll as record which will also serve as for recording

expenditure, second copy shall be endorsed to the bank and third copy will be returned for record.

- vi. The requirement of endorsement of cheques by AGPR/AG/DAO shall be discontinued after an electronic interface is established by the CGA/FABS, between the SAP/GFMIS and the automated system of NBP, for real-time reconciliation of balances and information of beneficiaries.

5. Establishment and Responsibilities Pertaining to Sub-Assignment Accounts:

- i. The Sub-assignment account(s) shall be established/opened by the PAO in accordance with the following procedure:
Sub-Assignment Accounts may be allowed by the PAO at designated branch(s) of the NBP if expenditure from one cost centre is incurred at more than one location.
- ii. Sub-Assignment Account(s) will be part of main assignment account and all Sub-Assignment Account(s) shall be tagged with Customer Information Folio (CIF) of the main assignment account by the NBP through IT system.
- iii. Requirements and procedure opening, authorization, and documentation will be same as for the Assignment Account.
- iv. The Ministry/Division/ Department will communicate the sanction to Accounts offices for placement of amounts as ceiling with clear -cut bifurcation of each Sub-Assignment Account as an annexure to **Form-B**. On Receipt of said sanctions, the Accounts Offices will authorize ceilings in **Form-C** along with the ceiling, detail of each Sub-Account to the Manager, NBP maintaining the main Assignment Account.
- v. Payments from sub-assignment accounts shall be recorded by Accounts offices at the place where main Assignment Account is maintained. (The user organization shall distribute the budget according to its needs at various places and convey to Accounts offices who will endorse it to NBP maintaining main Assignment Account). The Manager maintaining the main Assignment Account will intimate ceiling to NBP branches where Sub-Assignment Account is being maintained as per breakup provided by the Accounts office concerned.
- vi. Payment will be made by the said NBP branch immediately after necessary verification of authorized ceiling for the Sub-Assignment Account and details of authorized signatories etc.
- vii. After payment, the NBP branch dealing with Sub-Assignment Account will inform the NBP branch maintaining the main Assignment Account which will claim reimbursement from State Bank. The State Bank shall reimburse as per existing procedure and shall issue debit voucher containing accounting detail (Demand No. Cost Centre and object classification) to the respective Accounts office.
- viii. For the Federal Government offices located at Islamabad, the NBP main branch Islamabad, the NBP main branch and for other locations, the respective NBP main branch will be focal branch where main assignment accounts will be opened and maintained by the project. Authorities/entities. Any intimation/correspondence with regard to opening of opening of sub-assignment account, change of signatories, budget ceilings etc. will be communicated to the Chief Manager, NBP main branch of respective location. Further action will be ensured by the respective NBP main branch.

- ix. Payments from Sub-Assignment Account will not require endorsement by Accounts offices but photocopies of the cheque(s) and schedule/scroll shall be submitted to the office maintaining main assignment account for the booking of expenditure in Accounts Offices concerned as soon as the cheques are issued.

6. Exception:

The procedure prescribed for Revolving Fund Account (Foreign Currency Assignment Account) will be followed as amended vide Finance Division No.F.2 (1)/ BR-II/2007-949 dated 02.8.2013 shall be followed for Foreign Currency Account.

Sanction for opening of Assignment Account/Sub-Assignment Account
Ministry/Department-----
Division-----
Attached Department-----

NO. -----

Islamabad, the -----

From-----

To:

The Manager,
National Bank Of Pakistan

Subject: OPENING OF LAPSABLE ASSIGNMENT ACCOUNT/SUB-ASSIGNMENT ACCOUNT IN PAK RUPEE TITLED "-----"

It is requested that Lapsable Assignment Account/Sub-Assignment Account may kindly be opened with the above title in the National Bank of Pakistan Account title at National Bank of Pakistan (NBP)-----Branch, -----

2. The above account will be operated jointly by Mr.----- and Mr. ----- whose specimen signatures duly attested along with attested copies of CNIC, and office card or office order are attached herewith in triplicate.

3. The above account will be operated / maintained in accordance with the approved revised procedure circulated by the Government of Pakistan Finance Division (Budget Wing) vide letter No.F.1(8)/SO(TSA)/2021 dated 15-04- 2021

4. The funds in the assignment account/sub-assignment account will be provided through sanctioned Current / Development budget allocation.

5. It is certified that all the requirements/ codal formalities as prescribed in the ASAAN Assignment Account procedure are fulfilled/completed to open account and Secretary, Ministry/Division---- has approved the opening of Assignment Account on the subject title being the Principal Accounting Officer.

(-----)

Number & Date Even

1. The Chief Section, Planning& Development Division, Islamabad
2. Deputy Secretary (BI), Finance Division, Islamabad
3. Accountants Office concerned.
4. Accounts officer (PAC)

Sanction for Placement of Funds in Assignment /Sub-Assignment Account
No.-----
GOVERNMENT OF PAKISTAN
Ministry of-----
Islamabad the----- 202x.

To,

The Accountant General
Pakistan Revenues,

Subject: **SANCTION FOR PLACEMENT OF AMOUNT AS CEILING IN THE ASSIGNMENT ACCOUNT RELATING TO-----**

Kindly refer to the subject cited above.

2. I am directed to convey the sanction of the Principal Accounting officer to the placement of an amount of Rs. ----- (Rupees-----only) in the assignment account titled----- as ceiling for the quarter/month----- of the current financial year 20xx-20xx.

3. It is requested that the Manager National Bank of Pakistan ----- Branch----- may be advised to arrange payment against the above-mentioned ceiling of Rs. ----- on the receipt of cheques and prescribed schedule of payment duly signed by the authorized signatories of the account.

4 The above assignment of funds has been made against budgetary allocation in Grant No.----- Cost centre ----- bearing Function-cum-Object Classification----- for the year 20xx-20xx to which the expenditure may be debited in accounts.

Name-----

Designation -----

Tele -----

Authorization for Placement of Funds in Assignment Account No

Office of the Accountant General,
Pakistan Revenues.....
Dated the

No.

To,

**The Manager,
National Bank of Pakistan,**
.....

Subject: -

**AUTHORIZATION FOR PLACEMENT OF FUNDS IN ASSIGNMENT ACCOUNT
NO.-----TITLED----**

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

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

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

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

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

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

7. The amount remaining un-utilized at the close of the financial year would lapse. It is, therefore, requested that the amount remaining un-utilized on 30th June each year may be intimated to this office immediately after the close of financial year. The amount remaining un-utilized may be determined after making payment(s) against the cheques received on or before 30th June.

8. Please acknowledge receipt.

**(Signatures)
(Designation)**

No..... Date.....

1. A copy is forwarded to..... for information and necessary action with the observation that the authorization made as above is subject to the condition that no money would be withdrawn from the assignment account unless required for immediate disbursement. No cash shall be withdrawn from Assignment Account except for imprest (if already sanctioned) and in such limits sanctioned by the Finance Division.

**(Signatures)
(Designation)**

1. A copy is forwarded to the Manager, State Bank of Pakistan,for information and necessary action.

**(Designation)
(Signatures)**

Schedule of Assignment Account Cheques

Serial No. _____

Dated: _____

Name of Department & DDO. -----

Assignment A/c Name & No. -----

Cost Center Number. -----

Project Code. -----

Sub-Detailed Function. -----

Grant No. -----

Serial No	Cheque No	Payee's Name	Amount (Rs)	Detailed object Code

Certificate

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

DDO's Signatures and Stamp

Commitment Advice Form

DDO **Date:**

DDO Reference No.:

Division/Department/Project:

Purchase Order/ **Date of Purchase order:**

Contract Number

Committed Amount: Rs:

Rupees (in words)

Account Code:

Entity
Object
Fund
Function
Project

**Supplier Contractor Details:
Name & Address)**

**Details of Goods/
Services under commitment:**

Schedule of payment

Prepared by: ----- Signature: ----- Date: -----

Approved by: ----- Signature: ----- Date: -----

Embossing Seal

Purchase Order Form
[On Government Letter Head]

To:

DDO Name:	<input type="text"/>	Purchase Order No:	<input type="text" value="Pre-Printed Serial No."/>
DDO Reference No.:	<input type="text"/>	Date	<input type="text"/>
Division/Department:	<input type="text"/>		

Serial Number	Description	Quantity	Price per unit	Amout Rs.
Total				<input type="text"/>

Special Conditions

Prepared by: ----- Signature: ----- Date: -----

Approved by: ----- Signature: ----- Date: -----

<u>Office-Use-Only</u>	
Account Code	<input type="text"/>

Budget Expenditure Statement

Month/Year

Budget for the Project	Current Year	Previous Year
Expenditure during the month		
Progressive expenditure during the year		
Updated expenditure since beginning of the project		

DDO's Signature and Stamp

Appendix-E

(See Note 3 below Rule 78)

Revised Accounting PROCEDURE FOR REVOLVING ACCOUNTS

(FOREIGN AID ASSIGNMENT ACCOUNT

- I. For a foreign donor assisted project, a Revolving Fund Account (RFA) in respect of donor financing under loan/credit/grant shall be established at a branch of National bank of Pakistan (NBP), separately from the account to be established for the government's share of project financing (counterpart funds) if so required. Such accounts shall be in the nature of Assignment Accounts.
- II. The NBP shall be designated bank for handling all transactions of Revolving Fund Accounts. The foreign currency accounts received under a foreign credit/loan/grant for RFAs shall be translated/ converted into Pak rupees at the State Bank of Pakistan's weighted average buying rate of exchange prevailing on the date of transfer of funds by the donors.
 - a) The payments out of RFA's by way of reimbursement to NBP would be translated notionally at the aforesaid SBP rate of exchange at which the foreign currency was purchased by the SBP (date of receipt of funds from the donor in SBP). The RFAs at NBP branches shall show debits, credits and balance in Pak rupees as the funds available to the project management would be in Pak rupees.
 - b) The rate of exchange used for donor reporting purposes by the project authorities would be rate of exchange applied by State Bank of Pakistan for converting foreign currency into Pak rupee for that trench at the time of receipt of funds in the SBP from the donor. In case of more than one trenches, rate applied for each trench will be used for donor reporting purposes and funds received in the first trench will be utilized first and the unutilized balance shall be attributed to the last trench.
 - c) The 'foreign currency' for the purposes of this procedure would mean the United States Dollar (USD), Euro (EUR), Pound Sterling (GBP), Japanese Yen (JPY), Australian Dollar (AUD), Canadian Dollar (CAD), Swiss Frank (CHF) and any other foreign currency which may be permitted specifically or generally later on by the Finance Division Budget Wing) in consultation with State Bank of Pakistan (Finance Department), Karachi.
- III. Separate Revolving Fund Accounts shall be established by the project management at the NBP for each of the Loans/Credits/ Grants and each Revolving Fund Account will be designated a special sub-fund Identification Number upon establishment of the account These individual sub-accounts will together constitute a single but separate account (Child Account) under Federal Government Account No. 1(Non-Food) held presently with SBP. The transactions against individual assignment accounts will be recorded and reported along with the other Government balances by the respective office of SBP Banking Services Corporation (SBP-BSC) to SBP Karachi (Finance Department-Government Accounts Division) on daily basis. The State Bank of Pakistan will ensure the reimbursement to NBP within two working days. The balances of the RFA's will be reported in SBP Finance Department Karachi's daily report of the consolidated balances of the Federal/Provincial Governments (Finance Division/ Finance Department/ Respective AG's). The CGA will issue a code of classification in the Chart of Accounts for RFA's. The code for Assignment Accounts for the Government counterpart funding is already allotted/available (G01191). The SBP BSC respective office after making reimbursement to NBP shall prepare a separate debit (payment) voucher for each payment out of RFA's for onward submission to Federal Treasury Officer Karachi who shall pass the following journal entry:

Debit: G01-cheque clearing account-Foreign Aid Assignment Account.

Credit F01. Federal Government Account-1 (Non Food).

IV. The RFA will be lapsable at the end of each financial year. However, the lapsed balance in financial year will be protected through budgetary allocation in the next financial year.

V. If the funds from donors are received in currencies other than US dollars, these shall be in respective Revolving Fund Accounts in Pak Rupees at the prevailing rate of exchange

VI. On receipt of credit advice in respect of a disbursement of foreign currency funds to the project from donors that must be routed through the SBP Karachi, The SBP's Finance Department will advise the Chief Manager (SBP-BSC) Karachi, to credit Pak Rupee equivalent of the foreign currency to the assignment account (sub account of Federal Account-1) under the appropriate Debt or Grant head. The Chief Manager will, in turn, and at maximum by the next business day, authorize amount in Pak Rupee credit into the relevant Revolving Fund Account of the project.

a. In the books of FTO/AGPR

Debit: F01-Federal Government Account-1(Non Food)

Credit: E03301-Permanent Debt (Foreign)- Direct or

Credit E0 36-Foreign Grants (under relevant detailed Head)

VII. The (SBP-BSC) Karachi will immediately report the receipt in the Pak Rupee and the equivalent foreign currency to NBP HQ with a copy to respective NBP branch, the relevant Project Director, Planning and Development Division/Department (as the case may be), Economic Affairs Division and Finance Division/Department and AGPR/AG. No accounting Entry shall be made in the books of DAO/AG/AGPR at this stage.

VIII. On intimation of receipt of funds from SBP BSC Karachi, the respective branch of NBP will record it in the Revolving Fund (Proforma) Account both in Pak Rupee and Foreign Currency equivalent under intimation to SBP Karachi, local office of SBP-BSC, relevant Project Director and NBP head office.

IX. In case of receipts on account of projects under the control of Provincial Governments, or Local Governments, Financial ad Non-Financial institutions under the administrative control of the Provincial Governments, the SBP will simultaneously transfer the funds for credit to the concerned Provincial Government Account. The Provincial Finance Department shall ensure that the Budget allocations are available in the Provincial Schedule of Authorized Expenditure. The following Journal Entries will be passed:

1 In the Books of Federal Government:

a. In the books of AGPR:

(i) On receipt of funds from donor:

Debit: F01-Federal Government Account-1 (Non Food)

Credit: E03301-Permenent Debt (Foreign)-Direct. **or**

Credit: C036- Foreign Grants

(ii) On Transfer of Funds to Provincial Governments:

Debit: Demand NO. & Function-A08-Loans and advances to Provinces (under the relevant detailed head of. Account) **or**

Debit: A 052-Grants Domestic (under the relevant detailed head of account)

Credit: F01- Central Government Account1 (Non Food)

2 In the Books of Provincial Government AG:

Debit: F01- Provincial Government Account-1 (Non Food)

Credit: E03302-Permanent Debt (Foreign)-received from Federal Government

Or

Credit: C036- Foreign Grants.

3 On issue of payment/cheque following entry shall be made (Government Departments only):

Debit: Demand No. and Function Code-A expenditure (under the relevant detailed head of account).

Credit: G01 -Cheque Clearing Account-Foreign Aid Assignment Account.

- X. All payments from the Revolving Fund Accounts shall be effected through NBP Cheques/Authorizations issued by at least two persons authorized to sign. The payments into the account in respect of donor funds shall be initiated through withdrawal applications signed by such persons as may be nominated by the project management with the approval with the approval of the Administrative Ministry/Division/Department. Each project management shall submit, through its appropriate administrative Ministry/Division/Department, its budget for the following year as required for all budgets that will be included in the 'Schedule of Authorized expenditure' and such budgets shall be prepared and submitted with the information including Grant/Loan No. (Project ID), Project Name/Description, Fund Code, Cost Center, Sub-detailed Function, Detailed object, consistent with the Government Chart of Accounts and within the Government budget calendar.
- XI. A. Each project shall prepare its own financial statements comprising expenditure from Revolving Fund Account and Direct Payments (showing in three separate columns for RF Account, GOP Assignment Account and Third-Party payments) and submit the same to Donor/ Lender as well as to external audit as required under the loan/credit/grant agreements. Nevertheless, the project accounts, being subaccounts of receipts and expenditures under the consolidated fund of the government(s) will be subject to certification as part of the consolidated government financial statements by the Auditor General of Pakistan.

B. Recording of Commitment

- i) The commitment i.e., an obligation to make a future payment, funds for which are allocated in the budget, shall be recorded on memorandum basis against the funds authorized from Assignment Account in accordance with criteria laid down as under: -
- a. Where a valid purchase order is raised and where applicable, a purchase contract (legal undertaking or legally binding) has been entered with the supplier. The amount shall be clearly mentioned in the purchase order/contract.
 - b. The officer in accordance with the delegation of Financial Powers (who shall deem to be the approving officer) shall authorize the commitment.
 - c. The commitment shall be recorded when the amount involved (expenditure) is above Rs. 0.5 million or 10% of total. Budget head, whichever is higher.
 - d. It shall exclude the following types of payment: -
 - Salaries and related deduction
 - Pension
 - GP fund
 - Loans and advances to employees
- ii) Commitment shall only be raised for those expenditures expected to be paid in current financial year.

- iii) A commitment advice form (Annex-B) shall be completed by the officer Authorized by the delegated authority. The form shall be sent to the DDO along with purchase order which is in sequential order as set out below: -
- A sequentially numbered purchase order (Annexure-C) shall be raised for all contingent expenditure (excluding salaries and utilities etc.) by the department/entity/project.
 - Purchase order shall be approved by the who has authority to incur the expenditure.
 - The Budget availability review clearance form and purchase order (where applicable) will represent the sanction of the expenditure and shall be sent to DDO.
- iv) A copy of any contract/ agreement shall also be sent with the commitment advice form.
- v) The commitment advice shall be entered into and approved by the delegated authority (approving officer), it shall be recorded by the DDO
- vi) A section to record to record commitment shall be maintained within the appropriation register (Annexure-D) by the DDO. On receiving commitment advice form from the officer authorized by the delegated authority, the DDO shall record the commitment in this register.
- vii) When the claim voucher related to commitment previously entered into by the delegated officer is received by the DDO, he shall reverse the original commitment entry in the commitment section of the appropriation control register.
- viii) Except as set out in para ix below, commitment once recorded must not be reversed
- a) Payment has been made, or
 - b) The purchase order or other legally binding contract has been cancelled unless payment has been made or the purchase order other legally binding contract has been cancelled and the same authority entering into commitment has reversed the commitment.
- ix) At the close of financial year, all outstanding commitments made during the year duly scrutinized by the DDO/MoF and provision made in the next year appropriation shall be allowed for reinstatement of valid commitments in the next financial year.
- x) Commitments which are not renewed shall be cancelled.
- xi) After the internal agreements containing provision for the opening of Revolving Fund is signed, the concerned Ministries/Divisions/Departments and the project implementing agencies will arrange immediate opening of the Assignment Account at a branch of NBP and special instructions for operation of Accounts, if any, shall be provided to parties concerned. NBP will, however, open the account after obtaining necessary permission from Exchange Policy Department of State Bank, Karachi, and will provide monthly statement of accounts to the project management by the end of first week of succeeding month. It shall be mandatory for NBP, in all cases, to mention clearly the name and Account No. of the payee on the monthly Bank Statement on 5th of the following month to SBP which shall be returned by SBP to NBP duly verified by 10th of the month. Even 'Nil' balance shall also be reported by NBP to SBP.
- xii) Withdrawal applications should be prepared and submitted to donors by the project management, requesting the amount of initial deposits/subsequent funding to the Revolving Fund Account through the foreign currency account of SBP Karachi for further simultaneous credit to the Revolving Fund Account (a named sub-account of the Central Account-1) at the concerned branch of the NBP. The assigned identification number of the Revolving Fund Account will be indicated on the withdrawal applications. The person authorized to sign withdrawal applications and/or operate Revolving Fund Accounts shall furnish copies of the withdrawal applications, simultaneously, to their respective Administrative Ministries/Divisions as well as to the Economic Affairs Division, NBP Head Office, Karachi, and relevant branch of NBP, SBP Finance Department, Karachi and concerned AG / AGPR office.

xiii) (a) The Finance Managers of the respective projects (or the persons so authorized) shall perform the role of DAO to the extent of authorization for payment within the available budgetary limits. He will also be responsible for reconciliation with NBP, reporting of 'authorized direct payments' to the contractors/suppliers through the donors, and financial reporting. All payments, except for an authorized petty cash to be notified in writing by the Project Director to the relevant NBP branch, shall be made directly to the recipients through direct credit to their nominated accounts or crossed cheques. Cash payments or funds transfers from assignment Accounts to any DDO account or any other account for the sake of onwards disbursements shall be strictly prohibited. The following entries shall be made at the time of issue of payment through direct credit or crossed cheque out of each Assignment Account:

Debit: Demand No. & Function Code-A- Expenditures (under the Detailed head of account)

Credit: G01- Cheque Clearing Account-Foreign Aid Assignment Account
(for separate Assignment Account).

(b) In case of projects which have PIFRA connectivity, the recording of expenditure shall be in real time through system instead of submission of schedule to AGPR/DAO for this Purpose after approval of the revised procedure arrangement between AGPR and PIFRA on this subject.

xiv). 'The direct payment' shall be noted as a 'third party transaction' for the purposes of reporting and an equivalent amount shall be entered as a 'contra' receipt from the donor to ensure that the fiscal balances match the monetary balances of the project. The project Finance Manager shall be responsible for reporting of third party payments. The project authorities should make sure that the detail of this payment has been communicated in writing to EAD/Finance Division and respective AG/AGPR. The following entry shall be passed for direct payments:

Debit: Demand No. & Function Code- A- Expenditures (under the Relevant head of account)

Credit: E03301-Foreign Debt or C036-Foreign Grants

xv). The consultancy charges payable by donors shall be paid after verification of services rendered by the consultant, by the concerned Project Director/ Ministry/Division or by the Provincial Governments. However, in case of foreign training prior approval of the concerned Ministry/Division will be required.

xvi). In case there is balance available in **US Dollar/Foreign Currency** at the close or short close of the project, which is required to be refunded to the Donor, the following procedure shall be adopted for refund of unspent balance: -

(i) The project authority shall reconcile the account with SBP/NBP at the close of the project to work out exact amount unspent balance, both in PKR and USD/Foreign Currency, within two weeks of the close of a project.

(ii) The project authority shall close the Revolving Fund Assignment account (RFA) with NBP and surrender unspent PKR balance to the government within two weeks of the close of a project. For this purpose, project authority shall approach SBP (Finance Department), Karachi through respective NBP branch along with detailed credit head of Government account for crediting the surrendered amount in the Federal Government Account.

- (iii) Upon approach by the project authority in writing through respective NBP branch, SBP (Finance Department) shall arrange closing of RFA by the respective branch of SBP-BSC within two weeks time and would intimate the same to the project authority, NBP respective branch, NBP Head office, Exchange Policy Department SBP and Economic Affairs Division along with the reconciled exact amount of outstanding balance in PKR and USD/ Foreign Currency.
- (iv) After receipt of intimation from SBP as at (iii) EAD will reconcile unspent balances with concerned donors within one week. The Finance Division shall provide necessary funds in the block allocation of EAD in the Grant "Repayment of Foreign Debt" for refund of loan through normal budgetary process and all refunds in respect of shall be charged to this Grant. In case of refund of foreign grants, the concerned Ministry/Division/Department shall arrange provide the budget provision in its respective demand. The concerned Ministry/division/Department shall intimate the Head of Account and Demand Number to State bank of Pakistan, Economic Affairs Division accounting purposes.
- (v) After receipt of necessary documentation, the EAD shall ensure that authorization/payment instructions to SBP in the form of standard Central Payment Authority addressed to the Chief Manager, SBP-BSC. (Bank), Karachi are issued within 10 working days.
- (vi) The SBP shall refund outstanding balance to the respective donor within 07 days after receipt of complete documentation.
- xvii) In order to record expenditure upon issue of cheques or direct credit advice, the concerned Project Authority/ DDO shall ensure that the copy of the schedule in the format at Annex-A is sent to the NBP. AGPR/AG will also be provided copy of schedule for record purposes. The Project Authority/DDO shall also provide/submit a statement of account to AGPR/AG on monthly basis.
- xviii) The Controlling Ministries/Divisions shall reconcile expenditure on account of Foreign Aid with AGPR and EAD on monthly basis. The controlling departments of Provincial Governments will similarly reconcile the expenditure on foreign aid projects with the AG/ Finance Department. In case of non-reconciliation by 21st of the following month AGPR/Provincial A.Gs to advise the donor through the EAD to take appropriate measures as per Donor's "Financial Management Guidelines".

Commitment Advice Form

DDO Date:

DDO Reference No.:

Division/Department/Project:

Purchase Order/ Date of Purchase order:

Contract Number

Committed Amount: Rs:
Rupees (in words)

Account Code:

Entity
Object
Fund
Function
Project

Supplier Contractor Details:
Name & Address)

Details of Goods/
Services under commitment:

Schedule of payment

Prepared by: ----- Signature: ----- Date: -----

Approved by: ----- Signature: ----- Date: -----

Embossing Seal

Purchase Order Form
[On Government Letter Head]

To:

DDO Name:

Purchase Order No:

DDO Reference No.:

Date

Division/Department:

Serial Number	Description	Quantity	Price per unit	Amout Rs.
Total				

Special Conditions

Prepared by: ----- Signature: ----- Date: -----

Approved by: ----- Signature: ----- Date: -----

Office-Use-Only

Account Classification

Budget Head Register

Left hand page

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

Right hand page

Detailed Heads	Unusual charge		Total of each contingent abstract	Total of each month “a” bill	Date of detailed bill	Date of admission with initials	Remarks
	Description	Amount					
Sub divisions of detailed heads							

Appendix-F

SPECIAL ASSIGNMENT ACCOUNT PROCEDURE FOR WITHDRAWAL OF FUNDS FROM THE PUBLIC ACCOUNT OF THE FEDERATION 2021

- Existing Legal Framework:** It is imperative to spell out the existing legal framework governing the public finances in Pakistan. As per clause (1) of Article 78 of the Constitution of Islamic Republic of Pakistan, "all revenues received by the Federal Government, all loans raised by that Government, and all moneys received by it in repayment of any loan, shall form part of the **Federal Consolidated Fund**". Besides, Clause (2) of Article 78 of the Constitution provides that "all other moneys received by or on behalf of the Federal Government or received by or deposited with the Supreme Court or any other court established under the authority of the Federation, shall be credited to the **Public Account of the Federation**". Moreover, in pursuance of Article 79 of the Constitution, Public Finance Management (PFM) Act, 2019 has been promulgated, for custody of the Federal Consolidated Fund and the Public Account. Section 31 of the said Act stipulates that the Federal Government shall maintain its Federal Consolidated Fund Account and the Public Account of the Federation in State Bank of Pakistan. For the said purposes, the State Bank of Pakistan maintains a dedicated account i.e Central Account No.1 (Non food) in terms of section 21 of the SBP Act, 1956. Furthermore, Section 30 of the PFM Act, 2019 provides that the Federal Government shall prescribe an effective cash management system leading to Treasury Single Account (TSA) and place all **public moneys** as defined under section 2(s) in the TSA. As per section 45 of the Act *ibid*, the Act has an overriding effect over all other laws and any law inconsistent with this Act or in contradiction with this Act shall be amended to the extent of the inconsistency. In pursuance thereof, Cash Management and Treasury Single Account Rules 2020 have been notified with the approval of the Federal Government, according to which Federal Consolidated Fund Account, the Public Account and the Assignment accounts linked thereto, form part of the treasury single account system. The Rules *ibid* (may be referred to as **TSA-I**) have been made applicable on "**Government Offices**" as defined in rule 2(f) i.e Ministries, Divisions, attached departments, subordinate offices etc under the Federal Government. The Public Entities as defined in Section 36 of the PFM Act, 2019 will be taken up subsequently under TSA-II framework.
- Public Moneys held outside the TSA System:** As per the Cash Management and TSA Rules 2020, the Government Offices are neither allowed to undertake any cash operation outside the TSA nor obliged to open, operate or maintain a bank account in any commercial bank. They can only operate through the principal Government account i.e Central Account No.1 (Non Food) maintained with State Bank of Pakistan for deposit and withdrawal of all public moneys. However, in contravention of the constitutional and legal provisions as mentioned in clause-1 above and the provisions of Cash Management and 'NA Rules 2020, the Government Offices are maintaining a large number of commercial bank accounts purportedly to operate various funds, deposits, reserve funds etc, which are otherwise legally required to be maintained in the Public Account/Central Account No.1 (Non food). Resultantly, considerable amount of public money has been parked in the commercial bank accounts, hence held outside the TSA system. Therefore, under the Cash Management and TSA Rules 2020, they have been required to close all the bank accounts and transfer the public money held outside the TSA system, to the Central Account No.1 (Non food).
- Objectives:** The prime objective of devising this procedure is to facilitate the Government Offices in closure of the commercial bank accounts, transfer of all the available balances to the Public Account/Central Account No.1 (Non food) and undertake further public account transactions through the

Government Central Account No.1 (Non food). It has therefore been found expedient to prescribe a dedicated and hassle free procedure for withdrawal of funds from the Public Account through non-lapsable special assignment account, as the existing Assail assignment account procedure is for withdrawal of funds from the Federal Consolidated Fund only. Moreover, in order to ensure uniformity in fiscal operations, the Personal Ledger Accounts (PLAs), Special Drawing Accounts (SDAs) and Revolving Fund Accounts (Local Currency) shall be discontinued forthwith as already approved by the Finance Division.

4. **General Policies:** The general policies of this procedure are as under:

The procedure shall be used by Government Offices i.e Ministries, Divisions, Attached Departments, Subordinate Offices etc, to operate a "Fund" duly established under the authority of an act of the Parliament or the Federal Government and other deposits and reserves etc maintained on behalf of the Federal Government in terms of Article 78(2) of the Constitution of Islamic Republic of Pakistan.

- a) A dedicated/separate head of accounts in the Chart of Accounts shall be made available by the Controller General of Accounts in respect of each fund, deposit, reserve fund etc for depositing Public Account receipts. All the receipts and payments shall be recorded in the same head of account. An additional head of account for 'Assignment Account for Public Account Cheque Clearing Account' shall also be opened by the CGA.
- b) The revenue receipt(s) in terms of Article 78(2) of the Constitution of Pakistan **and** the budgetary allocations made available from the Federal Consolidated Fund shall not be deposited/transferred in the said head of account.
- c) All the commercial bank accounts maintained by the Government Offices to operate any fund, deposit, reserve fund etc, shall be closed and the available balances be transferred to Central Account No.1 (Non Food) in SBP as per Finance Division's Letter F.No.1(1)/SO(TSA)/2020 dated 19th August, 2020, for credit against the specified heads of account under the Public Account.
- d) For withdrawal of funds from each head of account under the Public Account, a separate Non-Lapsable Assignment Account shall be opened, however sub- Assignment Accounts may also be opened as per the stipulations provided under Clause-5 of the Asaan Assignment Account Procedure 2020 circulated vide CGA's letter dated 26.10.2020.
- e) Request for opening of Assignment Account duly authorized by the Principal Accounting Officer and forwarded through the concerned Ministry/Division shall be considered by Finance Division on case-to-case basis.
- f) Funds shall be drawn within the balance available in the relevant head of account. The unspent ceiling/balance in assignment accounts will be non- lapsable and carried forward in the next financial year.
- g) The Principal Accounting Officers (PA05) shall prepare annual budget estimates and cash plan of receipts and payments of all the funds, deposits, reserve funds etc under their administrative control and submit to the Finance Division through the Ministry/Division concerned, indicating the relevant Account Circle (e.g. AGPR-Islamabad, Sub-office of the AGPR etc). Finance Division shall include the said Estimates in the Annual Budget Statement in terms of Article 80 of the Constitution of Pakistan after due process.

- h) Assignment account shall be opened only in the jurisdiction of AGPR/sub- office of the AGPR/AG and DAO concerned. The location of assignment account and profit center must be same.
- i) The cheque book of Assignment Account for the Public Account shall be got printed by AGPR Islamabad in a color different from other assignment accounts.

5. **Opening of Assignment Account for Public Account:** The following procedure shall be followed for opening of Assignment Account for the Public Account:

- a) The Secretary of a Division being Principal Accounting Officer (PAO) shall submit a formal request to the Finance Division (Budget Wing) through the concerned Ministry/Division with detailed justifications and the following information:

Source of funds to be credited in the Fund, Deposit or Reserve head of account. Trust money or obligatory deductions like contractor's retention money shall also be mentioned; Legal authority for maintenance and operation of the fund account;

The Principal Accounting Officers (Other than the Secretary) shall submit the request to Finance Division through the concerned Ministry/Division.

- b) After due consideration, Finance Division shall communicate the approval for opening of the Assignment

Account to the concerned Division and endorse the approval letter to the AGPR/ AGPR sub-office.

- c) On receipt of approval letter from the concerned Division, duly endorsed by Finance Division as per Form PAAA-1, the AGPR/DAO will authorize opening of Assignment Account at the designated branch of the National Bank of Pakistan as per Form PAAA-2. The letter of Assignment Account shall specify the following detail:

- (i) Title of Account.
- (ii) The Bank branch from where it shall operate.
- (iii) Authorised cheque signatories and specimen signatures
- (iv) Head of Account of Fund Account, Deposit Account, Reserve fund account etc. from which allocation will be made
- (v) The Profit Centre for accounting purposes.

- d) As per Rules, the authorization letter shall be issued directly to NBP by the Accounts officer concerned (AGPR/AG/DAO) for opening of this type of Assignment Account.
- e) The cheque book of Assignment Account shall be supplied to authorized cheque signatories by the AGPR/AG/DAO. A copy of this authorization will be furnished to AGPR/Sub-office of the AGPR/DAO for information, wherever applicable.
- f) On receipt of the authorization from the AGPR/AG/DAO, the NBP bank branch shall open the assignment account in their Core Banking Application after fulfillment of necessary AML/ CFT formalities i.e., KYC. CDD etc. under the intimation to the respective AGPR/AG/DAO and allow the authorized signatories to operate the account.

g) The signatories of the assignment account for the Public Account shall be nominated by the PAO as per the General Instructions contained in the Assan Assignment Account Procedure circulated vide CGA's letter dated 26.10.2020. However, after opening of the assignment account for the Public Account with the approval of Finance Division, the subsequent change of signatories, if required shall be approved by the Principal Accounting Officer concerned.

6. **Operation of the Assignment Account:** After opening the account in the NBP, the following procedure shall be followed:

- a) The PAO shall sanction the placement of funds/ceiling in the Assignment Account for each quarter of a financial year or as per operational requirement as per Form-AAA3. On receipt of the sanction letter, the AGPR shall verify the balance available in the General Ledger for respective head of account. The officer duly approved by the AGPR/AG/DAO shall authorize the Manager NBP, as per Form PAAA-4 for the ceiling which can be withdrawn.
- b) on receipt of the authority letter from the AGPR/ AG/ DAO, the National Bank of Pakistan shall update the ledger ceiling balance in the respective' assignment account and apply electronic checks in the Core Banking Application to avoid any over payment.
- c) All payments shall be recorded in the accounts on endorsement of cheques of Assignment Accounts by the AGPRJAG/DAO. In order to record payment, the concerned Drawing and Disbursing officer (DDO) will supply the cheques along with copy of schedule (Form PAAA- 5) signed by the authorized signatories to AGPR/AG/DAO before presenting to the bank. The schedule will provide the Fund/ Deposit Account balance details as well as information about the cheques to be drawn including the beneficiary's/payee's bank/branch name, code, location and account number.
- d) Authorized signatories, DAO/TO/AG/AGPR and NBP shall be responsible to ensure that the particulars as per cheque and schedule are not different.
- e) The cheque issuing authorities shall ensure compliance with all relevant rules and regulations. The AGPR/AG/DAO will, at the time of endorsement of the schedule, see that sufficient balance in the relevant head of account is available and information including that of payee(s) is sufficient for the purpose of accounting. The following entry in the accounts will be recorded by AGPR/AG/DAO on receipt of cheques/schedule: (illustration)

Dr - G12201 - Prime Minister's Fund for Welfare of Widows and Orphans Cr - G0110C - Cheque Clearing account Assignment Account for Public Account.

- f) In making endorsement on cheque, AGPR/AG/DAO will issue a schedule of cheques to NBP and DDO duly signed by the authorized officer for verification of payment by the Bank/reconciliation by DDO. The NBP head Office, Karachi will issue necessary instructions to their branches that no payment will be made against any Assignment Account cheque unless it is endorsed, and the schedule thereof is provided by AGPR/AG/ DAO to them.
- g) AGPR/AG/DAO will endorse only those cheques, which are drawn in the name of contractor, supplier, vendor, salaried individuals etc only in lieu of their payments on account of purchases, supplies salaries etc. Moreover, AGPR/AG/ DAO will not endorse any cheque, under any circumstances, which are drawn in the name of project authorities or drawer/payer for lump sum transfer of.- funds from Fund/ Deposit Account to their commercial bank account(s) or deposit in to any chest.

- h) The requirement of endorsement of cheques by AGPR/AG/DAO shall be discontinued after an electronic interface is established by the CGA/FABS, between the SAP/GFMIS and the automated system of NBP, for real-time reconciliation of balances and information of beneficiaries.
- i) The PAO shall ensure that the funds are not drawn over and above the available balance in each head of account, under any circumstances.
- j) The PAO shall not issue sanction letter for an amount not available under the respective head of account for the Fund/Deposit/Reserve Fund Account, as the case may be.
- k) On receipt of the copy of the authority letter from the AGPR/ AG/ DAO, the authorized signatories in the public entity/Government Office can draw cheques on NBP to make payments up to the available ceiling.
- l) Assignment Account cheque shall only be drawn as "Payee Account only" in the name of the contractor, supplier, vendor, salaried person etc. In case of more than one beneficiaries of a cheque, necessary details i.e Name, CNIC, Bank Account No etc, duly endorsed by the AGPR/AG/DAO shall be attached therewith for transfer of funds to the respective beneficiary's bank accounts by the NBP and such information be made available by the PAO to the AGPR/AG/DAO for reconciliation of the expenditure.
- m) No money can be withdrawn from this account in cash, for transfer into any commercial bank or an unapproved purpose. As per proviso to section 23(2) of the PFM Act, 2019, the principal accounting officers shall submit a certificate on half yearly basis that he has not transferred public moneys for investment or deposit from government account to any other bank account. National Bank of Pakistan shall maintain the data of Assignment Accounts in their Core Banking Application and share IT based data i.e. Number, title, entity, ceiling, utilization, closing balance, details of payee, etc., of all Assignment Accounts operated by the respective departments to Budget Wing, Finance and to the Provincial Government(s) on weekly basis, till an electronic interface is established by the CGA/FABS.
- n) National Bank shall maintain the data of Assignment Accounts in their Core Banking Application and share IT based data i.e., Number, title, entity, ceiling, utilization, closing balance, details of payee, etc., of all the Assignment Accounts operated by the respective departments to Budget Wing, Finance Division and to the Provincial Government(s) on weekly basis, till an electronic interface is established by the CGA/FABS
- o) NBP shall provide scroll with paid cheques of Assignment Accounts for Public Account to AGPR/AG/DAO/TO/FTO on daily basis or as the payments are made. The debit on account of the cheques paid will continue to be sent by NBP through Bank scroll as per existing practice. The following entry will be passed in DAO's /Treasury Account's by the DAO/TO:
- p) **Dr G0110C** -Cheque Clearing account Assignment Account for Public Account
Cr F01101 Cash at State Bank (Non-Food Account)
- q) In case of any unauthorized operation, Budget Wing, Finance Division will issue necessary directions to the NBP for immediate closure of the said Assignment Account. NBP will do the needful accordingly within three working days.
- r) The dormant Assignment Accounts in which no transaction took place for the last three years, will be closed by NBP under intimation to MoF and AGPR/AG/DAO.

7. Responsibilities of the Principal Accounting Officers:

- a. The authorities using the assignment account(s) are responsible for enforcing financial order and strict economy at every step and for observance of all relevant financial rules and regulations.
- b. The accounts of receipts and payments under these accounts shall be subject to audit as per the prescribed statutory framework.
- c. The accounts of receipts and payments under these accounts shall They must be in a position to assume before Government and the Public Accounts Committee for necessary codal responsibilities for all transactions of receipts, withdrawals and departmental expenditures therefrom and to explain or justify any instance of excess payment or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

8. Recording of Receipts and withdrawals:

- a. As the assignment account is a method to withdraw money out of public exchequer no money can be directly deposited into the Assignment Accounts. All deposits shall be made under the relevant Fund/Deposit head of account and a record shall be made in the relevant General Ledger in accordance with the code allocated for the purpose.
- b. All receipts in the respective Fund/ Deposit account, as a matter of principle, shall be accounted for on the basis of cash received by NBP/ SBP with challan form as prescribed in the Federal Treasury Rules. Only in case(s) of Assignment Account for Public Account used by the Self (Departmentalized) Accounting Entities, the deductions at source reported to AGPR/AG/DAO/FTO can be considered as actual receipts into a Deposit head.
- c. The authorized signatories holding Assignment Accounts shall ensure that no cheque is drawn on Assignment Accounts unless it is required for immediate disbursement to the goods/services provider. Cheque(s) will not be drawn for deposit of cash into chest or transfer to any bank account maintained by the entity. A certificate to that effect will be recorded on the Schedule of Payment.
- d. National Bank of Pakistan will ensure that money is not drawn from Assignment Account for deposit or transfer into any bank account maintained in the name of authorities of the public entity. Any such instance reported to the MoF will be dealt with strictly.
- e. NBP will provide scroll with paid cheques of Assignment Accounts for Public Account to DAO/ TO/ FTO on daily basis or as the payments are made. The debit on account of the cheques paid will continue to be sent by NBP through Bank scroll as per existing practice. The following entry will be passed in DAO's /Treasury Account's by the DAO/TO:

DrG0110C -Cheque Clearing account Assignment Account for Public Account

Cr F01101 Cash at State Bank (Non-Food Account)

9. Budgeting and Reconciliation:

- a. The withdrawing entities shall be responsible for preparation and submission of budget estimates to the Ministry of Finance through the respective Ministries/Divisions for budgeting purposes.
- b. On a monthly basis, the NBP shall send a bank statement to the drawing authorities/DDO in respect of each assignment account that it maintains.
- c. The withdrawing entities shall be primarily responsible for accounting of receipts and withdrawals from the account. The variations, if any, will be reconciled and appropriate entries shall be made to

update the accounting records. Release of funds will be subject to reconciliation with AGPR/AG/DAO.

- d. NBP will report the undrawn balance against the authorized ceiling at the close of a financial year to AGPR/DAO/PAO in respect of each Assignment Account within a week.

10. Post Audit:

The drawing authorities will be responsible for getting the accounts of receipts and withdrawals from the Fund/ Deposit Account audited as per the legal framework.

**Sanction for opening of Assignment Account for Public Account
Ministry/Department-----
Division-----
Attached Department-----**

From-----

Islamabad, the.....

To:

The Accountant General

**Subject: OPENING OF NON-LAPSABLE ASSIGNMENT ACCOUNT for PUBLIC ACCOUNT IN PAK
RUPEE TITLED "-----"**

I am directed to convey the approval of the competent authority for opening of Non Lapsable Assignment Account for Public Account in Local Currency for ----- titled----- at National Bank of Pakistan --
----- Branch, -----.

2. The above account will be operated jointly by Mr/Mrs/Ms.----- and Mr./Mrs/Ms. ----- whose specimen signatures duly attested along with attested copies of CNIC, and office card or office order are attached herewith in triplicate.

3. It is therefore requested that necessary authority may kindly be issued to NBP for the opening of Non-Lapsable Assignment Account for the 'Public Account' at National Bank of Pakistan--- Branch----

4. The above account will be operated/maintained in accordance with the approved revised procedure circulated by the CGA vide No. -----

**Government of Pakistan.
Finance Division
(Budget Wing)**

Number-----

Islamabad, the-----2000x

Forwarded to the Accountant General Pakistan Revenues, Islamabad for further necessary action.

**Name -----
Designation-----
Tele-----**

- 1. The Controller General of Accounts, Islamabad
- 2. The concerned DAO/FTO/TO
- 3. The Director General Audit,----- Government-----

**Authority to NBP for opening of Assignment Account for Public Account
OFFICE OF THE
ACCOUNTANT GENERAL PAKISTAN REVENUES
G-8/4 ISLAMABAD**

Islamabad, the.....

To:

**The Manager,
National Bank of Pakistan**

Subject: **OPENING OF NON-LAPSABLE ASSIGNMENT ACCOUNT FOR THE PUBLIC ACCOUNT
IN PAK RUPEE TITLED "-----"**

In pursuance of ----- Division, Islamabad Letter No.----, dated---- duly endorsed by the Finance Division Budget wing vide endorsement No.----- , You are hereby authorized to open a non-lapsable Assignment Account for Public Account with the above title in the National Bank of Pakistan (NBP)-----Branch, -----

- 02. The Account shall be subject to the conditions annexed to this authority.
- 03. Specimen signatures of the officers authorized to operate the account jointly by Mr. ----- and Mr. ----- are enclosed.

Encl: As Above

(-----)

Assistant Accountant General/Accounts Officer

Tele-----

Number & Date Even

- 1. The Director General Audit, Federal Government, Islamabad
- 2. Project Authority
- 3. Mr.-----, DS (T & CM), Finance Division, Islamabad
- 4. The Branch Officer, Special Seal Authority, etc. Local

(-----)

Assistant Accountant General/Accounts Officer

**OFFICE OF THE
ACCOUNTANT GENERAL PAKISTAN REVENUES
G-8/4 ISLAMABAD**

No.-----

Conditions for opening of Non Lapseable Account for Public Account, in Pak Rupees, for the project titled "-----"

- 1- The procedure for Assignment Account circulated vide No. ----- dated----- will be followed.
- 2- The account will be operated jointly by following two officers:
 - a. Mr/Mrs/Ms-----
 - b. Mr/Mrs/Ms-----
- 3- The ceiling of above account shall be for current financial year.
- 4- Regular accounts of the expenditure out of this Assignment Account will be auditable by the Auditor General of Pakistan.
- 5- The above items are subject to modification from time to time for better financial discipline.

Name-----

Assistant Accountant General/
Accounts officer

Tele-----

No.

PAAA-3

(Sanction for placement of Funds in Assignment Account for Public Account)

No.-----

GOVERNMENT OF PAKISTAN

Ministry of-----

Islamabad the----- 202x.

To

The Accountant General
Pakistan Revenues,

Subject:

**SANCTION FOR PLACEMENT OF AMOUNT AS CEILING IN THE ASSIGNMENT
ACCOUNT RELATING TO-----**

Kindly refer to the subject cited above.

2. I am directed to convey the sanction of the Principal Accounting officer to the placement of an amount of Rs.----- (Rupees-----only) in the assignment account titled----- as ceiling for the quarter/month----- (or as required)of the current financial year 20xx-20xx.

3. It is requested that the Manager National Bank of Pakistan ----- Branch----- ---- may be advised to arrange payment against the above-mentioned ceiling of Rs. ----- on the receipt of cheques and prescribed schedule of payment duly signed by the authorized signatories of the account.

4. The above assignment of funds has been made against Head of Account. ----- ---- For the year 200x-200x to which the expenditure may be debited in accounts

Name-----

Designation -----

Tele -----

Authorization for Placement of Funds in Assignment Account in Public Account

Office of the Accountant General,
Pakistan Revenues.....
Dated the

No.

To,
The Manager,
National Bank of Pakistan,

Subject: - AUTHORIZATION FOR PLACEMENT OF FUNDS IN ASSIGNMENT ACCOUNT
FOR PUBLIC ACCOUNT HEAD.-----TITLED----

In pursuance of Government of Pakistan Ministry of sanction letter No.
.....dated.....duly endorsed by the Finance Division, you are hereby authorized to
arrange payments up to a ceiling of Rs.(Rupees.....only) from the
assignment account titled, ".....", allowed for the
year/quarter/month.....of the current financial year 200x-xx.

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

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

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

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

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

7. The amount remaining un-utilized at the close of the financial year would not lapse. It
is, therefore, requested that the amount remaining un-utilized on 30th June each year may be
intimated to this office immediately after the close of financial year. The amount remaining un-utilized
may be determined after making payment(s) against the cheques received on or before 30th June.

8. Please acknowledge receipt.

(Signatures)
(Designation)

No..... Date.....

A copy is forwarded to..... for information and necessary
action with the observation that the authorization made as above is subject to the condition that no
money would be withdrawn from the assignment account for Public Account unless required for
immediate disbursement. No cash shall be withdrawn from Assignment Account except for imprest
(if already sanctioned) and in such limits sanctioned by the Finance Division.

(Signatures)
(Designation)

2. A copy is forwarded to the Manager, State Bank of Pakistan,for information and
necessary action.

(Designation) (Signatures)

Schedule of Assignment Account Cheques

Serial No. _____

Dated _____

Name of Public Entity/Government Office & DDO.	
Assignment A/c Name & No.	
Profit Center.	
Code and Name of Accounts Office .	
Sub-Detailed Function.	
Cost Center	
Name of the Fund/Deposit	

Serial #	Cheque No	Date	Payee Name	Amount (Rs)	Detailed object code

Certificate

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

DDO's Signatures and Stamp

Appendix-G

(See Rule 150)

Part - I

Rules for the Payment of Compensation for land taken up under the Land Acquisition Act-I of 1894.

[Note. The term Act as used in this Appendix means Land Acquisition Act-I of 1894].

Land Acquisition Officers.

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

Procedure of Special Officers appointed under the Act.

2. The procedure for the withdrawal of money from treasuries by special officers is prescribed in Subsidiary Treasury Rule 4.58, and for the disbursement of monies in the following rules.

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

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

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

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

6. In giving notice of the award under section 12(2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives, by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the civil court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the

amounts due to be paid in the Accounts Office as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying Form E. The Officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the collector accounts the amounts deposited in the Accounts office will at once be charged off as public works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of un-disbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded such representative must show legal authority for receiving the compensation on behalf of his principal.

Note: If the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil court under section 18, the office shall issue notices to them informing them that if they do not attend by a certain date, the compensation awarded them will be placed in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying Form E.

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

8. All payments into court for deposit under the Act should be made by means of cheques in favor of the presiding officer of the court, payable by order of the court to credit of civil court deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accounts Officer with the accounts of the month in which the payments are made. The amounts deposited in the court will be charged off as expenditure in the public works accounts of the Collector, and the ultimate payments to the persons interested under the award shall be arranged for by the court under the rules for the payment of civil court deposits.

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

10. For payments to the persons interested by cheques instead of by cash. See note below Subsidiary Treasury Rule 4.58. Payments under the Act after the special officer is relieved of his special duties.

11. In any case in which a reference is made to the civil court and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the civil court had been made by himself, as prescribed in paras 8 and 9 above. Procedure of Collector or other Civil Officer not specially employed for land acquisition.

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

award from the Treasury vide Subsidiary Treasury Rule 4.58 et seq. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accounts officer in the manner prescribed in paras 3 and 4. Additions and alterations in the award statement should also be communicated to the Accounts officer as prescribed in para 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in para 3. The procedure laid down in rule 6 should be observed by such Collector or Civil Officers.

13. The rules regulating the withdrawal and disbursement of money by the Collector or other Civil Officer including the withdrawal of advances are contained in Subsidiary Treasury Rules 4.56 to 4. 58.

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

14. The receipts in Form C taken from the persons to whom payments are made (vide Subsidiary Treasury Rule 4.58) shall be forwarded to the Accounts Officer with the accounts of the month.

15. Cost of Pleader's fee in civil suits arising out of acquisition proceeding should be charged to the same head as the cost of the acquisitions. Department for which land is being acquired ought to meet the cost of pleaders' fees forming part of charges for civil suits arising out of acquisition proceedings.

16. Any special charges incurred in connection with the acquisition of land on account of establishment and contingencies, etc., should be treated as an integral part of the cost of the land and debited to the department for which the land is acquired.

Pre-Audit by Account Officers

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

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

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

Procedure when no money compensation is paid

20. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government: If, however, the land is acquired for a body financially independent of Government, the value

of the Government land given in exchange and the capitalized value of the abatement of Land Revenue should be charged against advances of funds (para 22) made by that body.

Investment of compensation money deposited in Court

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

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

22. Payments made from a Local Fund as compensation for land taken up under the Act, shall be made, and pre-audited by the Local Audit Department, in the same manner as if the land were being acquired for Government. The Collector or other officer who makes payments on account of the land acquired shall draw funds from the Accounts Office and make payments in the manner laid down in these rules, using the forms prescribed in duplicate. One copy of the relevant record shall be sent to the Body concerned and the other copy to the Accounts Officer. The concerned local government or other body will pay the estimated cost of the compensation to the credit of Government in advance on such dates and in such installments as the Government may direct, further payment to Government being required as soon as the Accounts Officer reports that the payment made exceed the amount received in advance. The Accounts Officer will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the local government or other body. These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits G11293 Deposits for work done for public bodies or individuals." All charges should be supported by the prescribed vouchers, unless these cannot be furnished at once in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head: any balance of the sum originally credited, which is not claimed at the expiration of the year from the date of the award will be paid into the civil court by the officer in accordance with para 8.

Form-A

No. and date of statement _____.

Date of Award _____.

Name of work for which land has been acquired _____.

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

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

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

To be filled up in the Accounts Officer's Office.

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

Note: (2) Regarding column 7, see note to statement AA.

Form-AA

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

Name of work for which land has been acquired _____.

No. and date of declaration in _____.

Gazette, viz, No. _____ date _____ Page _____.

1	2	3	4	5	6
Serial No. in the statement of award under section II of the act	Name of person to whom payment is made under the award	Particulars of amount entered in column 6 of the award statement			
		A	B	C	D
		Amount accepted without protest	Amount accepted under protest	Amount refused and the Court in which it is deposited	Amount un-disbursed owing to non-attendance, and the treasury in which it is Deposited.
		Rs.	Rs.	Rs.	Rs.

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

Form-B

Number and date of statement _____.

Name of work for which land has been acquired _____.

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

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

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

Form-C (Obverse)	Form-C (Obverse)
No. of Vouchers _____	No. of Vouchers _____
Name of work for which the land has been acquired _____	Name of work for which the land has been acquired _____
No. and date of declaration in _____gazette, viz., No. _____date_____	No. and date of declaration in _____gazette, viz., No. _____date_____
Serial No. _____in Award Statement No. _____ dated_____	Serial No. _____in Award Statement No. _____ dated_____
Name of Payee_____	Name of Payee_____
Resident of _____	Resident of _____
Tehsil _____, District _____	Tehsil _____, District _____
do hereby acknowledge to have received Rs. _____on account of cost of land taken up by Government, as detailed on reverse.	do hereby acknowledge to have received Rs. _____on account of cost of land taken up by Government, as detailed on reverse.
Signature of payee _____.	Signature of payee _____.
Locality _____	Locality _____
Note: The receipt should be in Urdu or in English but when the payee is unable to write in English or in Urdu, he may give receipt in any other vernacular.	Note: The receipt should be in Urdu or in English but when the payee in unable to write in English or in Urdu, he may give receipt in any other vernacular.

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

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

DETAILS LAND, ETC, AND THEIR VALUE.	DETAILS LAND, ETC, AND THEIR VALUE.
Village _____ Tehsil _____ Distt. _____	Village _____ Tehsil _____ Distt. _____
Land _____, Bighas _____ Marlas _____	Land _____, Bighas _____ Marlas _____
Value _____ Rupee _____.	Value _____ Rupee _____.

Paid in my presence in cash / by cheque to _____ resident of village _____. Station _____ Tehsil _____, District _____ the sum of Rupees _____ in words only.
 Rs. _____ (In Figures)
 Dated _____ 20.

Paid in my presence in cash/by cheque to _____ resident of village _____. Station _____ Tehsil _____, District _____ the sum of Rupees _____ in words only.
 Rs. _____ (In Figures)
 Dated _____ 20.

Form-CC

Consolidated voucher for payment made during _____20....., in accordance with award statement no. _____,
Dated _____, on account of land acquired for _____, in the district of _____,
Tehsil _____, Mauza _____

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

Paid in my presence in cash / by cheque to the above persons the total sum of Rs. _____ (Rupees _____ only)

Dated the _____ 20

Signature of Officer

Form-D					Form-D					Form-D				
Name of work for which Land has been acquired.....					Name of work for which Land has been acquired.....					Name of work for which Land has been acquired.....				
To the Judge of the Court at					To the Judge of the Court at					To the Judge of the Court at				
The sum of Rs.....on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 31 (2) of Act 1 of 1894:-					The sum of Rs.....on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 31 (2) of Act 1 of 1894:-					The sum of Rs.....on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 31 (2) of Act 1 of 1894:-				
Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks	Serial No. in Award Statement No.	Names of parties	Area of Land	Amount payable to each	Remarks	Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks
		Rs.	Rs.				Rs.	Rs,				Rs.	Rs.	
		Total					Total					Total		
Land acquisition officer Dated _____ 20____ Received the above amount for credit to Civil Court Deposits. <div style="text-align: center;">Judge.</div>					Land acquisition officer Dated _____ 20____ Received the above amount for credit to Civil Court Deposits. <div style="text-align: center;">Judge.</div>					Land acquisition officer Dated _____ 20____ Received the above amount for credit to Civil Court Deposits. <div style="text-align: center;">Judge.</div>				
Note.____ This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.Court for deposit.					Note.____ This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					Note.____ This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.				

Appendices

Paid by cheque No. _____.
Dated _____ on the _____.
Treasury _____

Paid by cheque No. _____.
Dated _____ on the _____.
Treasury _____

Paid by cheque No. _____.
Dated _____ on the _____.
Treasury _____

Form-E					Form-E				
Name of work for which Land has been acquired.....					Name of work for which Land has been acquired.....				
To the officer-in-charge of _____ Treasury.					To the officer-in-charge of _____ Treasury.				
Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____ account of compensation for land taken up for the above purpose, payable as detailed below:-					Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____ account of compensation for land taken up for the above purpose, payable as detailed below:-				
Serial No. in award statement No.	Names of persons to whom due	Area of Land	Amount payable to each	Remarks	Serial No. in Award statement No.	Names of persons to whom due	Area of Land	Amount payable to each	Remarks
		Rs.	Rs.				Rs.	Rs.	
Total					Total				
Date _____ 20____ Land Acquisition Officer					Date _____ 20____ Land Acquisition Officer				
Received the above amount and credit to revenue deposits. Treasury officer					Received the above amount and credit to revenue deposits. Treasury officer				
Note. This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.					Note. This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.				

Paid by cheque No. _____.

Dated _____.
on the _____ Treasury

Paid by cheque No. _____.

Dated _____.
on the _____ Treasury

Part II

TRANSFER OF LANDS BETWEEN THE FEDERAL AND PROVINCIAL GOVERNMENTS

(i) Acquisition of land for Federal purpose

(Article) '152'. The Federation may, if it deems necessary to acquire any land situated in a Province for any purpose connected with a matter with respect to which Parliament has power to make laws, require the Province to acquire the land on behalf, and at the expense, of the Federation or, if the land belongs to the Province, to transfer it to the Federation on such terms as may be agreed or, in default of agreement, as may be determined by an arbitrator appointed by the Chief Justice of Pakistan.

(Article) '173'. The executive authority of the Federation and of a Province shall extend, subject to any Act of the appropriate legislature, to the grant/sale, disposition or mortgage of any property vested in and to the purchase or acquisition of property on behalf of, the Federal Government or, as the case may be, the Provincial Government, and to the making of contracts.

(1) All property acquired for the purposes of the Federation or of a Province shall vest in the Federal Government or, as the case may be, in the Provincial Government.

(2) All contracts made in the exercise of the executive authority of the Federation or of a Province shall be expressed to be made in the name of the President or, as the case may be, the Governor of the Province, and all such contracts and all assurances of property made in the exercise of that authority shall be executed on behalf of the President or Governor by such persons and in such manner as he may direct or authorize.

(3) Neither the President, nor the Governor of a Province, shall be personally liable in respect of any contract or assurance made or executed in the exercise of the executive authority of the Federation or, as the case may be, the Province, nor shall any person making or executing any such contract or assurance on behalf of any of them be personally liable in respect thereof.

(4) Transfer of land by the Federal Government or Provincial Government shall be regulated by law.

(ii) Subsidiary Provisions

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

(1) Acquisition of land for Federal purposes—Article 152 of the Constitution of the Islamic Republic of Pakistan, provides that when land belonging to a private party is required to be acquired on behalf of Federation, the acquisition shall be at the expense of the Federation. In cases where the land required to be transferred is in the occupation of the Provincial Government, the amount payable by the Federal Government will ordinarily be the market value of the land and buildings, if any, thereon; the capitalized value of the land revenue assessable thereon will be included in cases where the transfer of the land causes actual loss of land revenue to the Provincial Government.

(2) Continuance of first refusal to Provincial Governments of land that is surplus to the requirements of the Federal Government: — When the Federal Government no longer require land in their possession, the Provincial Government of the province in which it is situate will be given the option of assuming possession of the whole or any portion thereof, subject to the following conditions:

(a) the Federal Government themselves will be the judge 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;

iii) Transfers and Leases of Military land by the Federal Government to Provincial Governments.

- (a) **For Lands inside Cantonments.** The procedure will be as that prescribed in the Cantonment Land Administration Rules for private individuals except that the leases will not be put up to auction but will be granted by private treaty. In other words the Provincial Government requiring the land or someone on their behalf will apply for the lease of the land in the usual manner on the prescribed form to the Cantonment Board or the Military Estates Officer concerned who will dispose of the application, in accordance with the rules in the manner referred to above. The lease will be executed on behalf of the Provincial Government by the proper authority, i.e. an authority duly authorized to do so.
- (b) **For lands Outside Cantonments.** The procedure at (a) above, with necessary changes, will be followed, a lease form prescribed in the Cantonment Land Administration Rules being adapted for the purpose. If, however, the land outside a cantonment applied for by the Provincial Government is not required for any prospective Military purpose, it should be permanently relinquished outright in the usual manner instead of being leased.

2. Provincial Governments are entitled to have alienations of land in their favour registered under the Registration Act (XVI) of 2008. The Federal Government prefer that all leases should be registered as a matter of principle even if registration is not compulsory under that Act as such a course appears to be in the interests of both the parties.

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

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

FORM-1
[See Rule 18 (i)]
CASH BOOK

Office of _____
 RECEIPTS _____

Month _____ 20__

LEFT HAND PAGE

Date	No. of Receipt challan / cheque	Particulars	Pay	Allowances	Contingencies		Misc.	Classification
					In recoupment of permanent advance	Advance payments		
			Rs.	Rs.	Rs.	Rs.	Rs.	

RIGHT HAND PAGE
Payments

Date	Voucher Sub vouchers No Cheque No.	Particulars	Pay	Allowances	CONTINGENCIES		Misc.	Classification
					Out of permanent advance	Out of money drawn in anticipation of payment		
			Rs.	Rs.	Rs.	Rs.	Rs.	

Form -2
Receipt Form
(See Rule 19,20)

<p>No. _____ 20..</p> <p>Received from _____</p> <p>With letter No. _____ dated _____ 20..</p> <p>The sum of rupees. _____</p> <p>In cash / by Cheque _____ on account of _____</p> <p>In _____ Payment of _____</p> <p>Signature _____</p> <p>Designation _____ (of the receiving officer)</p>	<p>No. _____ 20..</p> <p>Received rom _____</p> <p>With letter No. _____ dated _____ 20.....</p> <p>The sum of rupees. _____</p> <p>In cash / by Cheque _____ on account of _____</p> <p>In _____ Payment of _____</p> <p>Signature _____</p> <p>Designation _____ (of the receiving officer)</p>
---	--

Form 3
(See Rule 23)
Challan for paying money into SBP/NBP.
(FEDERAL)

CHALLAN FORM NO.32-A Challan of cash paid into **STATE / NATIONAL BANK OF PAKISTAN.**

To be filled in by the Remitter				To be filled in by the Departmental Officer or the Treasury Officer (if required)	
By whom tendered	Name of designation and address of person on whom behalf money is paid	Full particular of the remittance and the authority (if any)	AMOUNT (in words and figures)		
				Head of Account (function cum object classification)	Order to the Bank.
					Date Correct. Receive and grant receipt.
Signatures of remitter			Signature and full designation of the officer ordering the money to be paid in.....		

Form-4

{See Rule-35(b)}

LAST PAY CERTIFICATE

Last pay certificate of Mr.....personal No.....of
the.....
.....proceeding on
.....to.....
.....

1 He has been paid up to.....at the following rates: —

Particulars	Rates
Substantive pay	
Officiating pay	
Compensatory Allowances	

Deductions (with up to dated accumulations)

3. He made over charge of the office of
on thenoon of

4. Recoveries are to be made from the pay of the Government servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse

Period	Rate	Amount
From..... to.....	at Rs	a month.
From	toat Rs	a month.
From	to at Rs	a month.

6. He is entitled to draw the followings-----

7 He is also entitled to joining time forday.

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

9. Dated of birth.....

10. Date first entry into Government service.....

11. Date of retirement.....

(Signature).....

Treasury Officer

Dated:20.....

REVERSE

Details of recoveries

Nature of recovery

Amount Rs.....

To be recovered in..... installments.

Deductions Made From Leave Salary

From.....to..... on account of..... Rs.....

From..... to.....on account of Rs.....

Name of Month	Pay	Gratuity, Fees, etc.	Funds and other deductions	Amount of income tax recovered	Remarks
	Rs.	Rs.	Rs.	Rs.	Rs.
July 20---					
August 20--					
September 20-					
October 20----					
November 20--					
December 20--					
January 20----					
February 20----					
March 20-----					
April 20----					
May 20---					
June 20----					

GP FUND SUBSCRIPTION - INFO TYPE 0057

54 Wage Type

55 GPF Subscription

GP FUND - INFO TYPE 9202

56 Interest Applied
 Yes No

57 GPF Balance

58 GPP bal date (DD/MM/YYYY)

59 Old GP Fund Account Number _____

CREATE DATE SPECIFICATION - INFO TYPE 0041

60 Date appointed as Gazetted Office (DD/MM/YYYY)

61 Suspension Date

62 Expiry of Adhoc / Contract Date

INTERNAL DATA - INFO TYPE 0032

63 Previous Personnel Number (if any)

64 National Tax Number (NTN)

66 Cash Centre _____

67 FAMILY INFORMATION - INFO TYPE 0021

Sno	Relation	Last name	First name	Nominee	Gender	DOB	City of Birth	Nationality	%age of share	Emp type	Other Nationality

68 RECURRING PAYMENTS (ALLOWANCES) - INFO TYPE 0014

Wage Type	Description	Amount	Wage Type	Description	Amount

69 RECURRING PAYMENTS (DEDUCTION) - INFO TYPE 0014

Wage Type	Description	Amount	Wage Type	Description	Amount

PAYROLL STATUS - INFO TYPE 003

70 SALARY STATUS Start Payment Stop Payment

EDUCATION AND QUALIFICATIONS

A ACADEMIC EDUCATION INFO TYPE (0022)

(Code) ⁸	Type of Institute	(Code) ⁹	Description of Education	Date Obtained	Marks (if any)
1					
2					

B PROFESSIONAL QUALIFICATION INFO TYPE (0024)

(Code) ¹⁰	Description of Professional qualification	¹¹ Date obtained	Proficiency
1			
2			
3			

Prepared By _____ Audited/Checked By _____ Entered / Verified By _____ Employee Signature _____

FORM : PAY01 INSTRUCTIONS

General Instructions

- A This form is to be used at the time hiring of a new employee.
- B This form can also be used at the time of hiring a GP Fund only employee.
- C Dated are to be included in the following format:

DD/MM/YYYY

For example: To input 1 January 2002 use 01/01/2002

- D For List of Codes please refer to List of Codes provided to Support these input Forms

- E As a general rule where the following is seen:

--	--

The boxes imply that there is a code that go into the field. The Description will follow on the line provided.

For Example

Current Government

N	W	NWFP
---	---	------

CODE DESCRIPTION

F. DDO code may be inserted as in Legacy System (if SAP DDP code is not available)

Specific Instructions

- | | |
|---|--|
| <p>1 Add the office name e.g. Ministry of Commerce/
Govt High School No. 2 Peshawar.</p> <p>2 Add the effective month e.g. October.</p> <p>3 Please write your DDO code here.</p> <p>4 Enter the Description of the DDO Code.</p> <p>5 Enter Date when this into is Entered in Computer in DAO / AG / AGPR</p> <p>6 Refer List of Codes</p> <p>7 Refer List of Codes</p> <p>8 Self Explanatory</p> <p>9 Self Explanatory</p> <p>10 Date of Birth</p> <p>11 Self Explanatory</p> <p>12 Refer List of Codes</p> <p>13 Self Explanatory</p> <p>14 Enter your last name.</p> <p style="padding-left: 40px;">E.g. Name is Mr. Javed Saleem Arif
Last Name will be : Saleem Arif</p> <p>15 Enter your first name.</p> <p style="padding-left: 40px;">Using the above example
First Name will be : Javed</p> <p>16 Full Father or Husband's Name</p> <p>17 Self Explanatory e.g. Hyderabad</p> <p>18 Self Explanatory. Options can be Single, Married,
Widow, divorced, Unknown</p> <p>19 Self Explanatory e.g. Peshawar</p> <p>20 If applicable when did an employee get married.</p> <p>21 Refer List of Codes</p> <p>22 Self Explanatory</p> <p>23 Self Explanatory e.g. Pakistani</p> <p>24 Self Explanatory e.g. Islam</p> <p>25 Write DDO Codes</p> <p>26 Write DDO Codes</p> <p>27 Refer List of Codes</p> <p>28 Tick the appropriate Contract with a Government.</p> <p>29 Tick the appropriate box</p> <p>30 Refer List of Codes</p> <p>31 Refer List of Codes</p> <p>32 Write concerned fund section</p> | <p>33 Write Payroll / GA Section</p> <p>34 In case of Civil Armed Forces write Buckle Number.</p> <p>35 Self Explanatory</p> <p>36 Self Explanatory</p> <p>37 Self Explanatory</p> <p>38 Self Explanatory</p> <p>39 Self Explanatory</p> <p>40 Self Explanatory</p> <p>41 Add Phone Number here</p> <p>42 Self Explanatory</p> <p>43 Refer List of Codes</p> <p>44 Refer List of Codes</p> <p>45 Self Explanatory</p> <p>46 Self Explanatory</p> <p>47 Wage Type : Refer from the list of Codes
add description using the list, And Enter the Amount in Rupees</p> <p>48 Self Explanatory</p> <p>49 Write Bank / Branch name with codes</p> <p>50 Self Explanatory</p> <p>51 Self Explanatory</p> <p>52 Enter Employee Bank Account Number here.</p> <p>53 Refer List of Codes</p> <p>54 Refer List of Codes</p> <p>55 Self List of Codes</p> <p>56 Self Explanatory</p> <p>57 This is an Amount Columo</p> <p>58 Date on which this balance exists.</p> <p>59 Old GP Fund Account Number is 11 digit GP Fund Number.</p> <p>60 Self Explanatory</p> <p>61 Self Explanatory</p> <p>62 Self Explanatory</p> <p>63 Self Explanatory</p> <p>64 Self Explanatory</p> <p>65 Self Explanatory</p> <p>66 Self Explanatory</p> <p>67 Enter Nominee / Family info here</p> <p>68 Wages Type : Refer List of Codes
Add Description using the list. And Enter the Amount in Rupees</p> <p>69 Wage Type : Refer to List of Codes
Add Description using the List. And Enter the Amount in Rupees</p> <p>70 Self Explanatory</p> |
|---|--|

Instructions for Qualification:

Code of Type of Institute can be found in the 'Book of Code'

Code of description of Education can be found in the 'Book of Codes' to gether with description.

Code of description of Professional qualification can be found in the ' Book of Codes' together with description.

Date Obtained: Date on which this education / qualification was obtained. Use this formats DD/MM/YYYY

For Example 10 September 1990 will be written as 10/09/1990

Type of Institute of Education : The descriptionof the education Obraided. For example B.A, B-Com, B.sc

Marks (if any) : Marks obrained e.g. 80%, 60% etc.

Description of Professional Qualification : For example CA, ACMA, LLB, MBBS, etc

Proficiency : How to rate your professional experties. For example High, Poor, Excellent

AMENDMENT FORM - 6
(See Rules 29,30,33)

SINGLE EMPLOYEE ENTRY

Page No. 2 _____

OFFICE OF THE 3 _____

FOR THE MONTH OF 4 _____ / 2021

DDO Code 5

--	--	--	--	--	--

 Description 6

(Cost Center)

Personal Number

--	--	--	--	--	--	--	--

 Employee Name 8 _____ National ID 9 Card Number _____

Grade (Pay Scale Group) 10

--

 Salary 12

--

 Start

--

 Status Stop

GENERAL DATA CHANGES 13			CHANGES IN PAYMENTS/DEDUCTIONS 17												
Info 14 Type	Field ID 15	New Contents 16	Wage Type 18	Amount									Effective Date 21	Remarks 22	
				Rupees 19			Paisa			Adj 20					

Prepared by ²³

Audited/Checked by ²⁴

²⁵ Entered/Verified By

FORM : PAY02 – INSTRUCTIONS

General Instructions

- | | | | |
|---|--|--|--|
| <p>A This form is to be used to enter monthly monetary and non-monetary adjustments.</p> <p>B This form is to be used for adjustments in Payroll area only.</p> <p>C This form is to be used to enter adjustment for single employee only.</p> <p>D Dates are to be included in the following format:
DD/MM/YYYY</p> <p>E For List of Codes please refer to List of Codes provided to support these Input forms.</p> <p>F As a general rule where the following is seen:</p> <table border="1" data-bbox="352 927 615 1029" style="margin-left: 20px;"> <tr> <td style="width: 40px; height: 40px;"></td> <td style="width: 40px; height: 40px;"></td> </tr> </table> <p>The boxes imply that there is a code that go into the field. The Description will follow on the line provided</p> <p>For Example</p> <p>Current Government</p> | | | <p>10 Self-Explanatory</p> <p>11 Add Description of Grade e.g. BPS 18.</p> <p>12 In case salary is to be stopped for this employee select “Stop”.
Where salary payment of an employee whose payment was stopped is to be revived. Select “Start”.</p> <p>13 These are non-Monetary changes. E.g. change of Address.</p> <p>14 Refer to List 19 from the Lists of Codes and select the info type e.g. 009 for change of bank account number.</p> <p>15 Choose the field that requires adjustment E.g. 60 for change in Bank account number.</p> <p>16 Enter the new contents of change. E.g. bank account number PLS 2779-5.</p> <p>17 These are Monetary changes. E.g. Change of amount in recurrent payments / deduction (allowances).</p> <p>18 Refer to List # 14 and 16 from the Lists of Codes.</p> |
| | | | |

N	W	NWFP
CODE	DESCRIPTION	

Specific Instructions

- 1 Add the date of submission of this form.
- 2 Add the page number of this form.
- 3 Add the office name : e.g. Ministry of Commerce / Govt High School No.2 Peshawar.
- 4 Add the month to which this adjustment relates. E.g. October
- 5 Write DDO Code
- 6 Enter the Description of the DDO Code.
- 7 Add Computer Generated Personnel Number. This is an eight-digit code in the new SAP system, while 11 digit in the Legacy system.
- 8 Add name of the employee.
- 9 Add National ID Card Number. This is a 11- or 13-Digit code (depending upon issuing authority).

- 20 Add Amount in Rupees and Paisa.
Add "P" if the adjustment is in the form of "Payment". Add "D" if the adjustment is a "Debit" adjustment.
- 21 Add date from which this change becomes effective.
- 22 Add any remarks.
- 23 Name and Signature of person preparing this form.
- 24 Name and Signature of certifying officer.
Name and Signature of person who has entered and verified this form.

E For List of Codes please refer to List of Codes provided to support these Input forms.

F As a general rule where the following is seen:

--	--

The boxes imply that there is a code that go into the field. The Description will follow on the line provided

For Example

Current Government

N	W	NWFP
CODE		DESCRIPTION

15 Refer to List # 14 and 16 from the Lists of Codes.

16 Add must in Rupees and Paisa.

17 Add "P" if the adjustment is in the form of "Payment". Add "D" if the adjustment is a "Debit" adjustment.

18 In case salary is to be stopped for this for this employee select "Stop". Where salary payment of an employee whose payment was stopped is to be revived Select "Start".

19 Add date from which this change becomes effective.

20 Add any remarks.

21 Name and Signature of person preparing this form.

22 Name and Signature of certifying officer.

23 Name and Signature of person who has entered and verified this form.

Specific Instructions

- 1 Add the date of submission of this form.
- 2 Add the page number of this form.
- 3 Add the office name: e.g. Ministry of Commerce / Govt High School No.2 Peshawar.
- 4 Add the month to which this adjustment relates. E.g. October
- 5 Write DDO Code
- 6 Enter the Description of the DDO Code.

- 7 Add Computer Generated Personnel Number. This is an eight digit code in the new SAP system, while 11 digit in the Legacy system.
- 8 Add name of the employee.

Form -8
(See-42- 43)

TRAVELLING ALLOWANCE

1. Name _____
2. Designation _____ 3. Pay _____
4. Headquarters _____
5. Details and purpose of journey (s) performed.

District.			Name							
Headquarters			Designation							
			Pay							
PARTICULARS OF JOURNEYS AND HALTS.						Number of miles/kilometer traveled and the kind of journey, i.e., by rail (mail or passenger) steamer, road or * trolley.	(i) RAILWAY			Number of days for which 1-2 daily allowance is claimed in addition to Railway fare.
DEPARTMENT			ARRIVAL				(ii) Road/ Air			
Station	Date	House	Station	Date	Hours		Class	Number of fares	Amount.	
1	2	3	4	5	6	7	8	9	10	11

Mode of Journey may be given

			Function cum object classification				MONTH OF			
DISTANCE TRAVELLED.							Voucher No. of list of payments for the month of 20...			
FOR WHICH MILEAGE AS ADMISSIBLE.		For which daily on half daily allowance is admissible in substitution of or in addition to mileage.	Number of days of half for which daily allowance is claimed.	Number of days of halt at headquarters.	ACTUAL EXPENSES		Purpose of journey or halt.	Date of last visit.	REMARKS	Remarks
At ordinary rates.	At other rates.				Particulars	Amount				
12	13	14	15	16	17	18	19	20	21	

INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE BILLS

1. Journey of different kinds and journey and halts should not be entered on the same line.
2. Number of kilometer traveled should be entered in column 7 all in cases of journey by road . They may not be entered in case of journey by rail.
3. Permanent travelling, conveyance should be drawn along with the pay of the Government Servant and not in traveling allowance bills.
4. Fractions of a kilometer in total of a bill for any one Journey should not be charged for.

5. When the first item of a travelling allowance bill is a halt, the date of commencement of this halt should be stated in the "Remarks" column.
6. A suitable note should always be made in remarks column against the relevant entries of days for which daily allowance at enhanced rate (including Hill tract, ordinary or special) is claimed.
7. Hours of journey should be mentioned only —
 - (a) When for an absence from headquarters of not more than two consecutive days, daily allowance is claimed for two days.
 - (b) When mileage or actual expenses in lieu thereof are claimed.
 - (c) When both Rail or Road or Air fare and daily allowance are claimed in respect of the days absent from the headquarters.
8. A certificate of attendance given by the court or authority should be attached to the bill, if travelling allowance is drawn on account of attendance in the Court.

FORM T.R. 20-concl'd.

Railway, air or steamer fare (col. 10) Rs.....Pa..... Contents received.

Kilometer..... (col. 11).....

Kilometer..... (col. 12).....

days for which daily allowance

is claimed..(col. 14)

.....(col. 16).....

Actual expenses.....

Total:

Deduct:—

(i) Permanent travelling

allowance for days

(Supplementary Rules 67 and 68).....20 .

(ii) T. A. Advance.....

Net claim.....

Passed for Rs.....

(Rupees.....)

Date:

Controlling Officer.

TOR BILLS SUBMITTED FOR PRE- AUD1T)

FOR USE IN ACCOUNTS OFFICES

Function cum object classification

Admitted for Rs.

Objected to Rs.

Reason of objection—

Please pay to Distance covered:—

Signature of the Government servant who.

traveled

Office

Date

MEMO

Appropriation *for Rs.....

20.....

Expenditure including this bill.....

Balance.....

ACCOUNTS OFFICER

FORM - 9

[See Rule- 45]

Register of Pension Payment Orders

Number of Pension Payment Order.	Name of Pensioner. Along with full particular and CNIC No.	Monthly Amount	REMARKS.

Form -10

[See Rule 48(a)]

Certificate of non-termination of event determining pensions

LIFE CERTIFICATE FORM

This is to certify that _____ S/O _____ holder of PPO No.____ CNIC No._____ whose specimen signature/thumb impression and address are appended below is alive todate_____

Address

(Pensioner Signature/Thumb Impression)

Phone
No. _____
(City/Area Code)

(Signature of attesting officer)

Name: _____

Address: _____

(Official Stamp of attesting officer)

Phone
No. _____

Form -11
[See Rule 48(d)]

**LIFE CERTIFICATE OF PENSIONERS RECEIVING PENSION ON PAKISTAN
BUT LIVING ABROAD**

This is to certify that Mr/Ms_____ holder of PPO No.____ CNIC No.____ Resident of ----- receiving pension from (address of bank branch) whose specimen signature/thumb impression and address are appended below is alive to date.

Overseas address

**Signature and designation of attesting
Officer**
Forwarded to COA,MOFA, Islamabad

Overseas Phone No. _____
Passport No. _____

Verification by Mission / Embassy

Name: _____

Address: _____

Phone No. _____

(Official Stamp of attesting officer)

Form -12
[See Rule- 48 (e)]
NO MARRIAGE CERTIFICATE
BIANNUAL DECLARATION OF FEMALE PENSIONERS WHOSE
PENSIONS ARE TERMINABLE ON THEIR
MARRIAGE

[This certificate is to be furnished six monthly along with the life certificate] Pension Payment Order No._____. I hereby declare that I am not married and that I have not been married during the last six months. Widow / Daughter of the late_____

Address

(Pensioner Signature/Thumb Impression)

Phone No._____
(City/Area Code)

(Signature of attesting officer)

Name:_____

Address:_____

(Official Stamp of attesting officer)

Phone No._____

NOTE-1: THIS CERTIFICATE IS TO BE SIGNED BY BS-17or above OFFICER/MILITARY COMMISSIONED OFFICER / MAGISTRATE / SUB REGISTRAR / PENSIONED OFFICER / MUNSIF / MEMBER OF THE CENTRAL OR PROVINCIAL LEGISLATURE ASSEMBLIES / MANAGER OF THE SCHEDULED BANK

**Form -13
(See Rule 49)**

LIFE CERTIFICATE OF PENSIONERS RECEIVING PENSION ABROAD

This is to certify that Mr/Ms_____ holder of PPO No.____ CNIC No._____Resident of ----- receiving pension from (address of bank branch) whose specimen signature/thumb impression and address are appended below is alive to date.

Overseas address

Signature and designation of attesting Officer
Forwarded to COA,MOFA, Islamabad

Overseas Phone No._____
Passport No. _____

Verification by Mission / Embassy

Name:_____

Address:_____

Phone No._____

(Official Stamp of attesting officer)

FORM. 14

(See Rule --56)

TRANSIT REGISTER.

Serial No.	Date	Particulars of the bills.	Amount of the bill.	Initial of Drawing and Disbursing Officers.	Receipt No. (Applicable when claims presented at the pre-audit Counters)	Initial of the Counter Clerk in Accounts Office	Cheque No. and date of issue of Cheque or date of passing the bill.	Remarks regarding returns, retrenchments etc.
1	2	3	4	5	6	7	8	9

Form-15

(See Rule 58-a)

Contingent bill form for charges

Contingent bill for the month of _____

Major Function	Deptt.	Voucher
Minor Function Department	Code _____	No. _____
Detail Function	D.D.O.	—
	Code _____	
Particular	Code	Amount Rs.
Postage and Telegraph	A03201	
Telephone	A03202	
Gas	A03301	
Water	A03302	
Electricity	A03303	
Hot & Cool	A03304	
Rent for office Building	A03402	
Rates & Taxes	A03407	
Transportation of Goods	A03806	
P O L	A03807	
Stationery	A03901	
Printing	A03902	
Newspaper, Periodicals and Books	A03955	
Payment of Govt Deptt: Service Rendered	A03915	
Law Charges	A03917	
National Celebrations	A03918	
Payment to Other for Service Rendered	A03919	
Purchase of Medicine	A03927	
Cost of Other Store	A03942	
Computer Stationery	A03955	
Other	A03970	

Entertainment and Gifts	A06301	
Hardware	A09201	
Purchase of Transport	A09501	
Purchase of F&F	A09701	
Rep of Transport	A13001	
Rep M&E	A13101	
Rep F&F	A13201	
Grand Total		

AMOUNT OF THE BILL.

- (i) Allotment of the year = Rs. _____
- (ii) Total of Present Bill =Rs. _____
- (iii) Total of Previous Bills =Rs. _____
- (iv) Total Up to date (ii)+(iv) =Rs. _____
- (v) Balance (i)-(iv) =Rs. _____

Rs.

GRAND TOTAL

Rupees (in Words) _____

Received Payment and Certified that the expenditure charged in this bill could not with due regard to the interest of the Public Services be avoided. I have satisfied myself that the charges entered in the bill have been really paid.

Head of Office and Designation.

1. Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register.
2. Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments.
3. Certified that in respect of the conveyance charged for in the bill, a suitable portion of the amount has been charged to Government and the balance sheet by the touring officers and their subordinates.
4. Certified that the charges on account of electricity do not include any expenses on account of private consumption.
5. Certified that Income Tax will be deducted before making payment to the firm at the prescribed rates, if due.

Head of Office and Designation.

Date _____

FOR USE IN ACCOUNTS OFFICE/TREASURY

Token No. _____ Date _____

Pay Rs. _____

Rupees (in words) _____

Treasury Officer

Form-16

[See Rule 62(a)]

Voucher form for refund of revenues

DISTRICT OF		REFUNDS OF REVENUE.					
Head of Service Chargeable.		DEDUCT REFUND (NAME OF REVENUE HEAD)					
In whose name credit	On what account received	Amount realized.	Date of Payment in to Treasury	Amount in which included and head to which credit	Treasury Officer's Signature in token of verification credit	Name of Payee	Amount to be refunded
1	2	3	4	5	6	7	8
		Rs.		Rs.			Rs.

NOTE. ---- (1) Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order for refund of the same sum has not been issued.

Passed for payment under sanction given in

(1) Sanction and passed for payment.(2) or (3) to be struck out as required.

Received Payment

Claimant's Signature.

Officer Ordering Refund

The -----**20**____. Pay Rs.(Rupees.....)
only.

Examined

Accountant.

Officer in-charge of Treasury.

For use in Accounts Office

Refund noted in Refund statement.

Admitted / Objected Auditor.....Superintendent

FORM -17
(See RULE 79 (1))
Office of the Accountant General,

No.

To,

The Accounts Officer/ Treasury Officer.....

Dated the

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

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

2. The amount when released may be debited in the account of the Federal Government under the head by transfer credit to —P-Deposits and Advances-Advances not bearing interest—Advances Payable Assignment Accountsll.

3. Assignment Accounts at the National Bank of Pakistan branches will be, within the Federal Accounts and drawings thereon will be adjusted against the Federal Government balance.

4. Reimbursement for such payments will be made by the State Bank on receipt of claim from the Head Office of the National Bank of Pakistan.

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

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

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

Your Sincerely

Signature

(Designation)

Dated the.....

FORM - 18
[(See Rule 80(3))]

SCHEDULE OF ASSIGNMENT ACCOUNT CHEQUES

Serial No: _____ Dated: ----- (Pre-Numbered) Name of Department and
DDO: ----- Assignment A/c
Name and No: -----
Cost Center. -----
----- Project Code. -----
----- SUB-Detailed Function. -----
----- Grant No.-----

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

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

DDO's Signatures and /stamp

FORM – 19
(See Rule 82)
Deposit refund Voucher Form

Treasury month of 20__.

Book No. _____ Serial No. _____

Head of Service Chargeable. } _____ Deposits.	Voucher No. _____ of List of Payments.
Original Dated of Deposit. Number. In this space a translation of the receipt form into undo should be given. Expatiated and entered. Accountant. Treasury. Pay Rupees. _____ Treasury Officer	Name of _____ Amount originally Depositor, deposited. _____ Rupees. Received this _____ day of _____ 10 The sum of Rupees _____ Being the amount payable _____ On account of the deposited scribed above. Claimant's Signature. Stamp if required. Passed for payment. Rs. _____ Judge, Magistrate or Collector.

Note 1. Form issued by the Government printing press can only be used

Note 2. Form issued at a District Treasury cannot be used at any other District Treasury

FORM--21

Monthly Statement of Receipts

(see Rule-89)

_____ Division

Statement of Receipts claimable and realized and credited in the _____ the month of _____

1	2	3	4	5	6	7	8	9	10
Major object of Receipts	Minor & detailed object of Receipts	Budget Estimates for current financial Year	Actual Realizations during the same month now reported on.	Actual Realizations during the month now reported on.	Actual realization from commen- cement of the financial year to close of the same month last year.	Actual realization from commen- cement of the financial year to close of the month now reported on	Anticipated realization for remainder of the current financial year.	Total present estimate for the current financial year (columns 7 & 8)	Explanation of important difference between columns 4 & 5, 6, 8 & 9.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

FORM -22

(See Rule 101-a)

DISBURSING OFFICER'S REGISTER of ACCOUNT OF EXPENDITURE

Office of the _____ District _____

Major Function _____ Minor Function _____

Detailed Function _____ Month and year _____

Allotment	Rs.	Voucher																				
																						No
																						Pay of Officer
																						Pay of Other Staff
																						Regular Allowance
																						Other Allowances
																						Pre Investment
																						Fees
																						Communicatio
																						Utilities
																						Occupancy Costs
																						Motor Vehicle
																						Consultancy
																						Travel & transport
																						General
																						Grants
																						Transfers
																						Physical Assets
																						Civil Works
																						Repair & Maintenance

Note: (1) Under "Detailed Objects" the Disbursing Officer should utilize a column for every detailed Object there may be in use in the minor or detailed object concerned.

(2) Allotment should be noted in red ink.

FORM -24

(See Rule 104)

**Principal Accounting Officer's MONTHLY ACCOUNT OF
EXPENDITURE TO BE SUBMITTED TO THE FINANCE
DEPARTMENT**

Month and year _____

Major Function _____

		<i>MINOR OBJECTS</i>	
Allotment at the beginning of month			
Additions during the month			
Total			
Reduction during the month			
Modified grant			
Expenditure during the month			
Expenditure of previous months			
Total			
Balance of allotment			

Here give modified grant, and not balance of allotment as it stood at the beginning of the month to which the return relates.

Note: Separate form should be used for New and other expenditure.

FORM 25

{See Rule 108(a)}

FORM OF LEDGER ACCOUNT OF APPROPRIATION

Major Function:

Minor Function

Detailed Function

1	2	3	4	5	6							7	8	9
Addition	Reduction	Modified grant	Particulars	No. and date of litter	Distribution of the Grant among Subordinate Officers							Undistributed grant	Expenditure reported by Accountant General	Remarks

The columns under column 6 are meant for showing the names of subordinate Officers (Controlling Officers or Disbursing Officers) among whom the grant is distributional.

Note: Separate Account should be maintained for new and other expenditure.

FORM-26

[See Rule 119(a)].

Statement of Loans and Advances to Local Governments, Autonomous bodies,
Companies etc., during 20____

Name of local authority	Amount of loan sanctioned	Rate of Interest	Number and date of orders authorizing the	Balance from last year	Amount advance this year	Total	Amount repaid	Balance of loan at close of year	Amount of interest received and credited to	Balance of Interest unpaid
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

FORM -27

(See note 3 under Rule 128) Form of Mortgage Deed

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.....

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]³ and interest
thereon calculated according to the Rules on the..... day of..... Next⁴ 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... ..⁵[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 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

1st witness Address Occupation

2nd witness Address Occupation

(The deed should be registered)

Note.—There must be two witnesses to a mortgage. _____

FORM 28

(See Note - 3 under Rule 128)

Form of Re-Conveyance for House Building Advances.

THIS INDENTURE made the..... day of..... 20 BETWEEN THE PRESIDENT OF PAKISTAN (hereinafter called the ³⁵President) 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

Signed, sealed and delivered by— for and on behalf of the President of Pakistan. In the presence of 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. _____

FORM .. 29

(See Notes 4 and 7 under rule 129)

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.

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 mortgage all that

piece of land situated in the... ..District of..... registration district of sub registration district of..... Containingmore 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.

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. 30
(See Note 8 under Rule 129)
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 MADETwo 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 byon the South by... .. on the East.....and on the West byfor 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 – 31
Form of mortgage Deed to be executed in connection with
an advance for the purchase of land on which to construct a
house

(See Note 8 below Rule 129)

THIS INDENTURE made the... ..day of Two thousand
.....BETWEEN ofa 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 theday of20 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
thesepresentsANDWHEREASThemortgagoronthe..... dayof..... 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 theday
of.....

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of
Rupees.....and Rupeesmaking 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 inin the registration district ofsub-district.....thana.....containing..... more or less and bounded on the North by on the South byon the East by..... and on the West bytogether 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.

SINGED BY the said (mortgagor) in the presence of
1st witness Address Occupation

2nd witness

Occupation Address

(The deed should be registered)

FORM - 32

(See Note 2 below Rule 129)

Form of Agreement to be executed at the time of grant of loan for the purchase of a built house.

AN AGREEMENT MADE theday of.....
.....Twothousand..... 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 inin the registration district of ...
.....sub-district.....thana.....
.....containingmore 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. (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. (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;

SIGNED by the said in the presence of two witnesses as under

Form-33

(See Note 3 under Rule 130)

Form of mortgage to be executed after the purchase of a house by utilizing loan advanced by the Government

THIS INDENTURE MADE theday 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
.....andboundedontheNorthby ontheSouth 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

1st witness Address Occupation

2nd witness Address Occupation

(The deed should be registered)

NOTE. — There must be two witnesses to a mortgagee.

Form-34

(See note 4 below Rule 131)

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 Borrower (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 35

(See note 5 below Rule 131) 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.....

Form-36

(See Note-6 below Rule 131).

Form of Subsidiary Bond

Whereas by an Indenture of Mortgage bearing date the day of.....20.....between (hereinafter called the borrowers' which expression shall, unless excluded by or repugnant to the context, include his heirs, executors, administrators and assigns) of the one part and the President (hereinafter called The President which expression shall, unless excluded by or repugnant to President context, include his successors in office and assigns) of the other part, the borrower and assigned and transferred unto the President the motor car / cycle / boat bearing police registration No.....and more particularly described in the schedule thereunder written by way of security for the due repayment as therein provided of the sum of Rupees.....(Rs.....only) advanced to the borrower by the President and interest thereon, and agreed, inter alia, to keep the said motor care / cycle / boat insured against loss or damage by fire or accident; And Whereas the borrower has insured the said motor car / cycle / boat with theCompany under policy No.....dated the.....day of 20..... in the sum of Rupees.....(Rs.....only) subject however to the borrower undertaking to bear himself the first sum of Rupees.....(Rs.....only) of each claim arising under the said policy of insurance; And Whereas the President has, subject to the execution of these presents, agreed to accept the said policy of insurance as sufficient compliance with the terms of the said agreement to insure entered into by the borrower in the sale Indenture of Mortgage ; Now therefore It is hereby declared and agreed in pursuance of the said agreement and in consideration of the premises That the borrower doth hereby indemnify the President from all damage, interest, costs, charges and expenses on account of or attributed to the borrower having undertaken as aforesaid to bear himself the first sum of Rupees.....(Rs.....only) of each claim arising under the said policy of insurance ; And That these presents shall be deemed to form part of the said Indenture of Mortgage bearing date theof.....20.....

Signed and delivered by the said

On the.....day of 20.....

in the presence of

Note.—The 'bond should be stamped in accordance with Stamp Act,1899.

Form-37

(See Rule 141 b)

Model Form of Security Bond to be taken from Treasurers

KNOW ALL MEN BY these presents that (principal).....
.....of..... (1st surety)..... (2nd
surety) of are held, and firmly bound unto the President of
Pakistan in the sum of Rs. to be paid to the said President, his
successors or assigns or his or their attorney or attorneys for which payment will and truly
to be made we bind ourselves, our heirs, executors, administrators and representatives
jointly and each of us bind himself his heirs, executors, administrators and representatives
severally firmly by these presents sealed with our seals dated this day
.....20... and each of us the said. both hereby for himself, his heirs, executors,
administrators and representatives covenant with the said President, his successors and
assigns that if any suit shall be brought touching the subject-matter of this obligation or the
condition hereunder written in any Court subject to the High Court of Judicature at
other than the said High Court in its ordinary original jurisdiction the same shall and may at
the instance of the said President be removed into, tried and determined by the said High
Court in its extraordinary original jurisdiction.

WHEREAS the above bounden. was on the day of
..... 20....., appointed to and now holds and exercises the office of Treasurer at.
..... AND WHEREAS by virtue of such office the said. has
amongst other duties the care charge and oversight of and responsibility for the safe and
proper storing and keeping in the place appointed for the custody thereof respectively of
all money, specie, bullion, coin, jewels, currency notes, Bank notes, stamps and Govern-
ment securities of whatever description, gold, silver, copper, lead goods, stores, chattels
or effects stored and used at, received into or despatched from the treasury of
.....or paid, deposited or brought
into the said treasury by any person or persons whomsoever and for any purpose or
purposes whatsoever; AND WHEREAS the said as such Treasurer, as
aforesaid, is also responsible that all such moneys, specie, bullion, coin, jewels, currency
notes, Bank notes, stamps and Government securities of whatsoever description, gold,
silver, copper, nickel, bronze, lead, goods, stores, chattels or effects (hereinafter together
only called —the said propertyll) are and is of full measure and good quality when received
into the said treasury and until he has duly accounted there-for and for every part thereof
in manner hereinafter referred to; AND WHEREAS the said. is bound from time to
time whenever called upon so to do to show to his superior officers that the said property
and every part thereof save so much thereof as he has duly accounted for is at all times
intact in the places aforesaid, and is also bound to attend for the purpose of discharging
his duties aforesaid at such times and places as his superior officer may appoint; AND
WHEREAS the said.....is further bound to keep true and faithful accounts of the said
property and of his dealings under-written orders of his superior officers therewith
respectively in the form and manner that may from time to time be prescribed under the
authority of the Government and also to prepare and submit such returns and such

accounts as he may from time to time be called upon to prepare and submit; AND WHEREAS the bulk of the said property remains as well in the care, charge and custody of the Treasury Officer for the time beingas of the said.....but as between himself and as said the President of Pakistan he, the said.....is alone responsible and answerable there-for and for every part thereof; AND WHEREAS the responsibility of the said.....for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said treasury and delivered over to and a full and complete discharge there-for obtained from such persons and at such places as the Collector of or other the person exercising his functions for the time being under the sanction of the Government.....may direct; AND WHEREAS the said..... in consideration of his said appointment has delivered to and deposited with and endorsed over to.....as such Collector aforesaid Government securities to the extent of Rs..... of which the numbers, amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said President his successors and assigns against loss and damage which he or they might or may in way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied, or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said.....or any person acting for him in his said office during his absence or otherwise, or by any sub-treasurers, servants, clerks, sircars, cash-keepers, potdars, coolies, or other persons serving under him the said.....or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of the Government or otherwise; AND WHEREAS the said.....hereby acknowledges that he is bound by all the conditions, rules and regulations of the Government for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealing with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such rules, regulations and orders as aforesaid and all or any alterations made from time to time therein AND WHEREAS the said (principal)..... and the said (1st surety).....and (2nd surety).....as his the said.....sureties in that behalf have entered into the above bond in the penal sum of..... conditional for the due performance by him, the said.....and of any person acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the said President and his servants against loss from of by reason of the acts or defaults of the said..... and of all and every the person and persons aforesaid :.....Now the condition of the above written bond is such that if the said.....and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said..... and every person acting for him in his said office as appertaining thereto or which may lawfully be required of him or them and the indemnity of the said President and his servants against loss from of by reason of the acts or defaults of the said..... and of all and every the person and persons aforesaid

:.....Now the condition of the above written bond is such that if the said.....and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said..... and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office always duly perform and fulfill all and every the duties thereof aforesaid, and perform and observe all and every conditions, rules and regulations of the Government and the said departmental rules and orders, and further if the said.....and.....do and shall indemnify and save harmless the said President, his successors and assigns and all and every person or persons who from time to time has or have held or shall hold or exercise the same office of Collector and all other servants of the said President from and against all and every loss and damage which during the time the said..... or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter happen to or be sustained by the said President, his successors, or assigns or the said Collector for the time being or any such servant, as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said..... or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, potdars, coolies or other persons nominated, accepted by or serving under him the said..... or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from, or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said..... or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office.

THEN this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them and said.....and.....shall be at liberty to terminate their surety-ship except upon giving to the Collector for the time being of the Government.....six calendar mouths' notice in writing of his or their intention so to do and the liability under the bound, by the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said.....and..... andwith the said President that the Government Promissory Notes for Rs.....so deposited as aforesaid on such other Government security or securities to the same amount as the Collector for the time being of the.....may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said Collector for the time being of the.....as and for part and additional security (over and above the above-written bond) to the said President, his successors and assigns for the indemnity and other purposes aforesaid with full power to

the said President, his successors, or assigns, or his officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said.

President his successors and assigns as the case may require but nevertheless the interest of the said Government Securities may in the meantime be paid over as the same shall be realised by the said Collector for the time being or the President if they shall think fit to the said.....PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the said.....and.....and.....and the President that it shall be lawful for the said.....with the consent of the said Collector or of other the person exercising his functions for the time being under the sanction of the President first had and obtained to change and substitute for the said Government Promissory notes for Rs.....so deposited as aforesaid or any part thereof or for any notes substituted there-for under the present provision from time to time other notes of the same; other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said.....and.....is such securities as aforesaid.

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

AND it is hereby lastly agreed and declared by and between the said (principal) and the said..... (one surety) and.....(other surety) as his the said..... (principal's) sureties and the said President that in the event of the death of the said..... (principal) or the vacation by him of his said office of Treasurer, the above-mentioned Government Promissory Note for Rs.....or any notes that may be substituted there-for as aforesaid shall be retained and remain with the said Collector for the time being for the term of six months after the date of such death or such vacation, as the case may be, as security against any loss or damage that may have been or may thereafter be incurred by the said President his successors and assigns and in respect of which the said..... (principal) and his heirs, executor, administrators and representatives after his death is and are or shall or may be liable to indemnify the President, his successors and assigns and all such persons as aforesaid. PROVIDED ALWAYS that the return at any time of the said Government Promissory Notes shall not be deemed to affect the right of the said President, to take proceedings upon or under the said bond against the said (principal) and (1st surety).....and..... (2nd surety) or any of them in case any breach of the condition of the said bond shall be

discovered after the return of the said Government Promissory Notes but the responsibility of the said..... (principal) and of the said..... (1st surety) and of the said..... (2nd surety) shall at all times continue and the said President shall be fully indemnified against all such loss or damage as aforesaid at any time.