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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN  
FINANCE DIVISION

NOTIFICATION

*Islamabad, the 28th March, 2025*

**S. R. O. 484(I)/2025.**— In exercise of the powers conferred by subsection (1) of section 42 of the Public Finance Management Act, 2019, the Federal Government is pleased to make the following rules, namely:—

PART-I

CHAPTER 1

PRELIMINARY

1. **Short title and commencement.**—(1) These rules shall be called Federal Government Receipts and Payment Rules, 2025.

(2) They shall come into force at once.

803 (1—187)

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[556 (2025)/Ex. Gaz.]

(3) These rules shall apply to the custody of the Federal Consolidated Fund, the payment of moneys into that Fund, the withdrawal of moneys there from, the custody of other moneys received by or on behalf of the Federal Government, their payment into, and withdrawal from, the Public Account of the Federation.

2. **Definitions.**—(1) In these rules unless there is anything repugnant in the subject or context,—

- (i) **“Accountant General”** means the head of an office of accounts responsible for compilation and consolidation of accounts of the Federal Government and includes the office of Accountant General, Pakistan Revenues and its sub-offices/district accounts officer/treasury officer and head of a self-accounting entity;
- (ii) **“accounting”** means a method of recording revenues when they are received and expenses which are recorded when incurred;
- (iii) **“accounting records”** means any book of account upon which transactions are recorded or any other document issued or used in preparation and processing of transactions of accounting entities, manually or electronically;
- (iv) **“access code”** means a code of access to accounting system for the purpose of initiating an electronic fund transfer and includes a pin code or password;
- (v) **“Act”** means the Public Finance Management Act, 2019;
- (vi) **“advanced electronic signature”** means an electronic signature which is either unique to the person signing it, capable of identifying such person, created in a manner or using a means under the sole control of the person using it, and attached to the electronic document to which it relates in a manner that any subsequent change in the electronic document is detectable;
- (vii) **“assignment account”** means government bank account established with the National Bank of Pakistan to provide independent drawing facility for nominated projects and other activities, within the prescribed limitation;
- (viii) **“books of account”** are any account, deed or any other document or record however compiled, recorded, or stored whether in written form, printed form, microfilm, or electronic form;

- (ix) **“book transfer”** denotes the process whereby financial transactions which do not involve the giving or receiving of cash, or of stock materials, are brought to account. Such transactions usually represent liabilities and assets brought to account either by way of settlement or otherwise, but they may also represent corrections and amendments made in Cash, Stock, or Book Transfer transactions previously taken to account;
- (x) **“cash”** includes legal tender coin, currency notes, electronic card, pre-audit cheque, departmental cheques payable on demand, remittance transfer receipts, demand drafts or pay orders and stamps;
- (xi) **“card”** means any card including an ATM card, electronic fund transfer point of sale card, debit card, credit card or stored value card, used by a consumer to affect an Electronic Fund Transfer;
- (xii) **“cheque in the electronic form”** means a cheque which contains the exact image of a paper cheque in electronic form and is generated, written and signed in a secure system ensuring safety standards as may be prescribed by the State Bank;
- (xiii) **“charged expenditure”** means the expenditure, which under the article 81 of the Constitution of the Islamic Republic of Pakistan has been declared as charged on the Federal Consolidated Fund and as such is not subject to the vote of the National Assembly under article 82 of the Constitution and includes,—
  - (a) the remuneration payable to the President and other expenditure relating to his office, and the remuneration payable to—
    - (i) the Judges of the Supreme Court and the Islamabad High Court;
    - (ii) the Chief Election Commissioner;
    - (iii) the Chairman and the Deputy Chairman of Senate;
    - (iv) the Speaker and Deputy Speaker of the National Assembly; and
    - (v) the Auditor General.
  - (b) the administrative expenses, including the remuneration payable to officers and official of the Supreme Court,

Islamabad High Court, the department of Auditor General, the office of Chief Election Commissioner and of the Election Commission and the Secretariats of the Senate and the National Assembly;

- (c) all debt charges for which the Federal Government is liable, including interest, sinking fund charges, the repayment or amortization of capital, and other expenditure in connection with the raising of loans, and the service and redemption of debt on the security of the Federal Consolidated Fund;
  - (d) any sums required to satisfy any judgment, decree or award against Pakistan by any court or tribunal; and
  - (e) any other sums declared by the Constitution or by Act of Parliament to be so charged.
- (xiv) **“collector”** means head of a district, or an officer nominated by the Government to be collector in respect of a Federal Treasury and includes any other officer for the time being authorized by the Finance Division to discharge the duties of the Collector for the purposes of these rules;
- (xv) **“competent authority”** means an authority mentioned in column (3), (4) and (5) for sanctioning of expenditure for the purposes specified in column (2) of the Financial Management and Powers of Principal Accounting Officer Regulations, 2021, in other cases, where financial sanction is beyond the powers of sanctioning authorities, or where it is not delegated to any authority **“Competent Authority”** means concerned Division sanctioning the expenditure with the concurrence of the Finance Division;
- (xvi) **“contract”** means any kind of undertaking, written or verbal, express or implied, by a person not being a government servant, or by a syndicate or firm, for the construction, maintenance, or repairs of one or more works or for the supply of goods, or lease, or for the performance of any service in public interest;
- (xvii) **“contractor”** means a person, consultant, syndicate or firm, company or an organization which undertakes to execute the contract;
- (xviii) **“controlling officer”** means an officer entrusted with the responsibility of supervision and incurring of expenditure and/or collection of receipts under a given function of account;



- (xix) **“claim voucher”** a document submitted by DDOs to the DAO/AGPR office, containing the particulars of a valid and duly approved claim for payment against a nominated budget head;
- (xx) **“detailed object”** is a sub-division of a minor object;
- (xxi) **“Drawing and Disbursing Officer”** means an officer responsible for drawing money from Government Accounts Office and disbursing it on behalf of the Government to the claimant under the Rules;
- (xxii) **“direct credit”** means A facility provided by the banks which allows payments to be made directly into the bank accounts, without the need for an exchange of physical cash or cheques;
- (xxiii) **“e-stamp”** means a paper printed or partially printed containing a bar code or having any of its unique identification code and such other information, as provided under the Stamp Act, 1899 (II of 1899) and rules framed there under, to be generated and printed, on deposit of money equivalent to chargeable stamp duty in the account of the Government;
- (xxiv) **“electronic document”** shall have the same meaning as provided under section 2(m) of the Electronic Transactions Ordinance, 2002 (LI of 2002);
- (xxv) **“electronic fund transfer”** means any transfer of funds, other than a transaction originated by cheque, draft or similar paper instrument, which is initiated through an Electronic Terminal, telephonic instrument, point-of-sale Terminal, stored value card Terminal, debit card, ATM, computer magnetic tape or any other electronic device so as to order, instruct, or authorize a Financial Institution to debit or credit an Account;
- (xxvi) **“electronic signature”** shall have the same meaning as provided under section 2(n) of the Electronic Transactions Ordinance, 2002 (LI of 2002);
- (xxvii) **“Finance Division”** means the Finance Division of the Government of Pakistan;
- (xxviii) **“goods”** includes all materials, commodities and articles;
- (xxix) **“head of department”** in relation to receipt and expenditure, means the in-charge of an attached department responsible for supervision and control of receipts and expenditure under any object in the respective function and grant;

- (xxx) **“head of office”** means a Government servant declared to be the head of an office by competent authority;
- (xxxi) **“local government”** means a union council or Metropolitan Corporation established under the Islamabad Capital Territory Local Government Act, 2015 (X of 2015);
- (xxxii) **“major object”** is an element of Object classification indicating receipt and expenditure in the accounts of the Government;
- (xxxiii) **“minor object”** is a sub-division of a major object;
- (xxxiv) **“non-recurring expenditure”** means expenditure of occasional nature;
- (xxxv) **“officer”** means Government Servant holding a post in pay Scale 17 and above;
- (xxxvi) **“official”** means a government servant holding a post in pay Scale 1 to 16;
- (xxxvii) **“pay order”** is an order of payment authorized by an Accountant General/District Accounts Officer payable at the specified branch of the Bank under his/her jurisdiction in favour of the person to whom money is due or who is responsible for the disbursement;
- (xxxviii) **“procuring agency”** means the procuring Agency as defined in Public Procurement Regulatory Authority Ordinance, 2002;
- (xxxix) **“procurement”** includes acquisition of goods, hiring of services and execution of works as defined in Public Procurement Regulatory Authority Ordinance, 2002;
- (xl) **“payment slip ID or PSID”** means a unique identity generated by a designated agency in the form of invoice the payment of government taxes, duties or dues through internet banking, automated teller machines (ATM), bank’s mobile applications, Over the Counters (OTC) of bank branches, Easy Paisa, Jazz Cash etc.;
- (xli) **“suspense account”** is the detailed object used to record transactions of a temporary nature which are not adjustable in accounts as final outlay or the correct classification of which cannot be determined at once;

- (xlii) **“technical approval”** This name is given to the order of a competent authority sanctioning a properly detailed estimate of the cost of a work of construction or repair proposed to be carried out in the Public Works Department. Ordinarily, such approval is an ante factum action accorded by a division or by such authorities of the Division to whom the power has been delegated. Sanction accorded to a work by any other division of Government is regarded merely as an administrative approval of the work;
- (xliii) **“validly accrued charge”** means a claim or charge against the government on account of some job or service rendered or goods purchased and taken on stock or works done, ensuring quality and quantity, after following the prescribed procedure and amounts payable under some contract;
- (xliv) **“voted expenditure”** is the expenditure, which is not “charged”. All such expenditure is subject to the vote of the National Assembly; and
- (xlv) **“vendor”** means a person or a company selling / providing goods or services to a government department against a tender etc.

(2) The words and expressions used in these rules but not defined hereunder shall have the same meaning as assigned thereto in the Public Finance Management Act, 2019.

3. **Location of moneys credited to Government account.**—(1) Unless otherwise specified, moneys credited to Government Account shall be held in the State Bank of Pakistan. Moneys deposited in the Bank shall constitute the cash balance of the Federal Government with the Bank.

(2) Deposit of such moneys in the State Bank of Pakistan shall be governed by the terms of agreement made with the Bank under section 21 of the State Bank of Pakistan Act, 1956 (Act XXXIII of 1956).

4. **Payment of Government Moneys into the Consolidated Fund and Public Account.**—(1) All moneys received by or tendered to Government officials/officers on account of revenues or receipts, or dues of the Government shall without undue delay, be paid in full into the Bank, or in case of moneys received by Pakistan missions abroad, into such banks as may be authorized by Finance Division in consultation with the State Bank of Pakistan in this behalf and shall be included in the Federal Consolidated Fund. Moneys received as aforesaid shall not be utilized to meet departmental expenditure nor otherwise kept apart from the Federal Consolidated Fund except as authorized in sub-rule (2).

(2) Notwithstanding anything contained in sub-rule (1), direct utilization of departmental receipts is to be discouraged as a general principle of public financial management. However, special provisions may be made/considered by Finance Division with the approval of the Government on case to case basis on departmental/line ministry's request. In following specific cases, departments are allowed restricted use of their receipts, namely:—

- (a) in the case of moneys received on account of the service of summons, diet-money of witnesses and similar purposes, in civil, revenue and criminal cases;
- (b) in the case of deposits received at a Civil Court and utilized by the Court to meet claims for the refund of such deposits;
- (c) in the case of fees received by Government servants appointed Notaries Public under Act XXVI of 1881, and utilized to defray legal expenses incurred by them in the discharge of their duties as such Notaries Public;
- (d) In the case of cash found on the persons of prisoners at the time of their admission to jail and used for the repayment by jail Superintendents under departmental regulations, of similar sums due to other prisoners on their release;
- (e) in the case of cash receipts of Railways utilized under departmental regulations or with the previous approval, general or special, of the Government, for departmental purposes;
- (f) In cases of Government Libraries, to permit the replacement of books, belonging to the Library, which are not returned by borrowers, out of their deposit money;
- (g) In the case of the Survey of Pakistan Department, to permit the payment of commission to Map Agents out of map sale receipts;
- (h) In the case of Branch Military Dairies located at stations where there is Military treasure chest or authorized bank, to enable the sale proceeds of dairy produce being utilized for meeting their current expenditure, the equivalent amount being remitted into the Bank by the parent Dairy Farms; and
- (i) In the case of sale proceeds of office furniture, etc., purchased from the office Allowance Fund of a Military Unit or Office, and utilized under departmental regulations for the purposes of the Fund.

(3) Authority given for appropriation of departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed there from outside the account of the payments into and the withdrawals from the Federal Consolidated Fund.

(4) All moneys received by, or tendered to, Pakistan Missions abroad on account of the revenues of the Federal Government shall be paid into such bank or banks as may be authorized by Government in consultation with the State Bank of Pakistan.

**5. Moneys received by a Government officer, etc.—**(1) Moneys received by a Government officer whether in an official or other capacity, which do not relate to or form part of the revenues of the Federal Government shall not be included in the Federal Consolidated Fund and a Government officer, is not required to pay into the Federal Consolidated Fund any such moneys. If any question arises whether moneys are or are not moneys relating to or forming part of the revenues of the Federal Government, the question shall be referred to the Finance Division for decision.

(2) Save as hereinafter provided, a government officer may not, except with the special permission of the Government, deposit in a bank money withdrawn from the Federal Consolidated Fund or the Public Account of the Federation, as the case may be.

**6. Credit of government dues in electronic mode.—**Money due to the Government may be credited directly into the Federal Government Account at State Bank of Pakistan, State Bank of Pakistan Banking Services Corporation offices, branches of agent banks or through internet, mobile phone application, ATM over the counter etc., of any commercial bank in accordance with the procedure notified by the Ministry or a Division. In case of deposits in a bank other than acting as agent of the State Bank, the receiving bank shall cause them to be included in the deposits held by the State bank of Pakistan in accordance with provisions of rule 3.

**7. Withdrawals from the Consolidated Fund or the Public Account.—**(1) Save as expressly provided by or under these rules, or unless Ministry of Finance after consultation with the Controller General of Accounts otherwise direct in any case, moneys may not be withdrawn from the Federal Consolidated Fund or the Public Account of the Federation without the written authorization of the Accountant General /District Accounts Officer.

(2) The Accountant General/District Accounts Officer may permit withdrawal of money in public interest and in accordance with rules framed under sub-section-1 of section-42 of the Public Finance Management Act, 2019.

(3) Subject as hereinafter provided in this rule, an Accountant General/District Accounts Officer may permit withdrawal for all or any of the following purposes:

- (i) to pay sums due from the Government to the Drawing and Disbursing Officer against a valid claim;
- (ii) to provide the Drawing and Disbursing Officer with funds to meet claims likely to be presented against the Government in the immediate future by—
  - (a) other Government servants; or
  - (b) private parties.
- (iii) to enable the Drawing and Disbursing Officer to supply funds to another Government servant to meet similar claims;
- (iv) to pay direct from the Bank sums due by Government to a private party; and
- (v) in the case of an officer or authority empowered to make investments of moneys standing in the Consolidated Fund or the Public Account of the Federation for the purpose of such investment.

(4) The Accountant General /District Accounts Officer shall not permit withdrawal for any purposes unless the claim for withdrawal complies with the provisions contained in these Rules.

(5) No withdrawal shall be permitted on a claim, for the first of any series of payments for pay and allowances to a Government servant other than a person newly appointed to Government service, unless the claim is supported by a last pay certificate/pay slip in such form as may be prescribed by the Controller General of Accounts and any instruction issued by the Government.

(6) Accountant General /District Accounts Officer may not permit any withdrawal in respect of pay and allowances of a government servant to whom he has granted a last-pay certificate unless the certificate is first surrendered.

(7) The Accountant General/District Accounts Officer shall be responsible for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has received the sum withdrawn. The Accountant General/District Accounts Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim voucher (bill), which does not formally present that information.

(8) When a Government Servant, who is authorized to draw or countersign cheques or bills payable at the Accounts Office or the Bank, makes over charge of his office to another, he shall send a specimen of the relieving Government servant's signatures to the Accountant General /District Accounts Officer and the Bank.

**8. Inter-Government Transactions.**—(1) All inter-government transactions between different governments shall be processed in accordance with the provisions contained in chapter-12 of the Accounting Policies and Procedures Manual.

(2) All adjustments against the balance of the Federal Government by debit or credit to another government shall be made through the Director Accounts, State Bank of Pakistan.

**9. Extent of responsibility of the State Bank.**—(1) Extent of the responsibility of the Bank in connection with business of the government shall be in accordance with terms of the agreement referred to in these rules.

(2) The Bank shall be kept open for the conduct of Government transactions on a recognized holiday, or beyond normal business hours on any day such as on the last working day of June every year, if so required by the Ministry of Finance, or by any authority or authorities nominated by it.

(3) Notwithstanding the validity period of payment instruments prescribed in these rules, The Finance Division may limit or extend the validity period of instruments or due date of receipts in such manner so as to conform to certain deadlines or to meet the operational exigencies.

**10. Responsibility of a government servant.**—(1) A Government servant provided with funds for expenditure is responsible for their proper disposal. Such funds generally partake the nature of amounts payable to the officers and subordinate staff on account of pay, allowances etc. or to private persons or parties on account of miscellaneous charges, other expenditure, refunds etc. To discharge this responsibility, the Drawing and Disbursing Officer shall see that payments are made to the person, or persons entitled to receive them and that un-disbursed funds are either re-deposited into the Bank or adjusted by short drawl in the next bill or bills and are not retained in his hand for a period longer than is absolutely necessary or is permissible under the rules. Thus.

(2) As regards payments to private parties, he shall obtain for payment, including repayment of money previously lodged with Government for whatever purpose, an acknowledgment of the payment setting forth full particulars of the claim. Where any particular form has been prescribed, it shall be used as far as possible. The acknowledgement shall always be taken at the time of payment and

shall be signed by the person by whom or on whose behalf the claim is put forward.

(3) If a disbursing officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand-over him the cheque or cash or to make payment by direct credit to him, as the case may be, until the acknowledgment of the payment, with all necessary particulars, has been given by him.

(4) When it is not possible to support a payment by a voucher, a certificate of payment, prepared in manuscript, signed by the disbursing officer, and endorsed, if necessary, by his superior officer, shall always be placed on record. Full particulars of the claims shall invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

(5) A Government servant supplied with funds for expenditure is responsible for rendering an account of such funds to the satisfaction of the Accountant General/District Accounts Officer. He has, therefore, to see not only that the rules governing the withdrawal of money from the Federal Consolidated Fund or the Public Account, are duly observed but also that all objections raised by the Accountant General/District Accounts Officer are attended to promptly. Further, in respect of any overcharges, the responsibility shall rest primarily with the drawer of the bill and the overcharges shall be recovered from him.

**11. Authority competent to frame departmental regulations.—**(1) Where, under the provisions of these rules, detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations, such regulations relating to particular division shall be made by the concerned division, with the approval of the Finance Division.

(2) Nothing contained in this rule shall affect the validity of any order, instruction or direction contained in any authorized departmental regulation except in-so-far as such order, instruction or direction is inconsistent with or repugnant to any distinct provision contained in these rules.

## **PART II**

### **CHAPTER- 2**

#### **RECEIPT OF GOVERNMENT REVENUES**

##### **GENERAL**

**12. Handling Cash.—**Save as otherwise expressly provided in these rules or in any authorized departmental regulations, the following conditions



shall be observed by all drawing and disbursing officers who are required to receive and handle cash:—

- (i) every such drawing and disbursing officer shall maintain a cash book on **Form-1**;
- (ii) all monetary transactions shall be entered in the cash book as soon as they occur and attested by him in token of check;
- (iii) the cash book shall be closed regularly and completely checked. The drawing and disbursing officer shall verify the totaling of the cash book or have this done by a responsible officer other than the writer of the cash book and initial it as correct;
- (iv) at the end of each month, he shall verify the cash balance in the cash book and record a signed and dated certificate to that effect;
- (v) entries made in the cash book regarding receipts received through the bank for credit into Government Account shall be attested by the drawing and disbursing officer after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans and with the credits appeared in the receipt scroll from the bank;
- (vi) an erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, with the approval of concerned supervisory officer, it shall be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. He shall initial every such correction and invariably date his initials; and
- (vii) a government officer who handles Government money shall not, except with the special sanction of the Principal Accounting Officer or Head of Department, be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, an officer deals with both Government and non-Government money in his official capacity, the Government money shall be kept separate from the non-Government money and the transactions relating to the latter shall be accounted for in a separate set of books and kept entirely out of the Government Account.

**Explanation-1.**—The duties imposed by clauses (ii) to (v) of this rule on the drawing and disbursing officer may be delegated to a subordinate officer nominated by him for this purpose.

**Explanation-2.**—The cash books shall be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use, the Drawing and Disbursing Officer nominated by him under Note 1 shall count the number of pages and record a certificate of count on the first page of the cash book.

**Explanation-3.**—Cash and other valuables held in safe custody, on behalf of the Government, by a departmental officer or drawing and disbursing officer shall be kept in an adequately strong cash chest or almirah (where, necessary, even embedded in the wall). The type of cash chest to be used for the purpose may be decided on the basis of the amount of cash and other valuables generally required to be kept therein in safe custody, and other relevant circumstances, such as general state of security of the premises of the office, the areas in which it is located, etc. The cash chest/ almirah shall be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks shall be kept in different person's custody where practicable; and in any case, shall be kept apart from that of the other lock so that the chest shall not be accessible to un-authorized persons. The chest shall not be opened unless both the custodians of the two locks are present for the purpose. Duplicate keys thereof shall be placed in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest. Wherever possible, such sealed covers shall be kept in the relevant branch of the Bank conducting business of the department concerned:

Provided that the detailed procedure to be observed with regard to the custody of Government money in the possession of the departmental officers, may be laid down by departmental regulations.

**13. Grant of receipt to the payer.**—(1) A Government official receiving money on behalf of the Government shall give the payer a receipt on Form 2. The receipt shall be signed by a duly authorized officer who shall satisfy himself at the time of signing the receipt and initialing its counterfoil that the amount has been properly entered in the cash book.

(2) Where money is realized not in cash but by recovery from a payment made, on a bill setting forth full particulars of the deduction, a receipt may be granted only if specially desired by the payer, the fact of the recovery having been made by deduction, from the bill being clearly recorded on the receipt.

(3) All receipts shall be written in figures and in words.

14. **Form and custody of receipt books.**—(1) Receipt Books in machine-numbered **Form -2** may be obtained from Government Printing Press. **Form-2** shall be used by all Government Officers receiving money on behalf of the Government unless any special form of receipt is prescribed by departmental regulations.

(2) The original and the duplicate of the Receipt **Form-2**, shall be in different colors. The original shall be written in ink or and the duplicate shall be prepared with a photocopy of original, stamped as duplicate under dated initials of DDO. The original shall be given to the payer and the duplicate shall be retained for checking by the audit.

(3) The receipt books shall be kept under lock and key in the personal custody of the officer authorized to sign the receipt on behalf of the Government.

(5) Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody.

15. **Issue of duplicates and copies of receipts.**—No Government officer may issue duplicates or copies of receipts granted for money received on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases authorized by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

16. **Procedure for affording transfer credit when departmental receipts are utilized for payment.**—Whenever under the provisions of sub-rule 2 of rule 4 moneys received on account of revenues, receipts of the Government instead of being paid into the bank are utilized to meet departmental payments, the gross receipts and the payments made, there from shall be entered as receipts and expenditure in any record that may be kept of the payments into and withdrawal from the Consolidated Fund or Public Account as the case may be, and accounted for as such to the Accounts Officer. If the receipts are in excess of the payments made, the excess shall be remitted to the bank.

17. **Payments into the Bank.**—(1) Except as provided otherwise any person paying money into Federal Consolidated Fund or Public Account, as the case may be, shall present receipt voucher form (**challan on Form-3**) in triplicate at the Bank showing distinctly the amount (both in figures and words), nature of payment, the head of account (object code) to which amount is to be credited, the person or officer on whose account it is made. Thus, it shall contain all information necessary for classification and accounting of receipts.

(2) At the Bank, the money shall be received and credited to the Government account after bank officials are satisfied that correct classification has been recorded and an acknowledgment shall be granted to the payer on the original challan after stamping a unique, sequential receipt reference number, the other two copies being retained by the Bank and forwarded to the Accountant General/District Accounts Officer with the daily account.

(3) In case of electronic payments, the prescribed receipt voucher form (challan) bearing essential details indicating amount, object code, Collecting Officer's code, etc. unique identification number (PSID) of the payer for each payment shall be generated by the payer from the web-portal of the receipt collecting entity. The Bank, on receipt of equivalent amount, shall issue electronically signed electronic computerized receipt (e.-CPR) for receipts and collections of the Government. System generated receipt voucher form shall serve the purpose of challan presented to the Bank for payment. Finance Division may issue instructions on method of electronic collection and its accounting, from time to time, in consultation with SBP and CGA.

**Explanation.**— Detailed procedure prescribed by State Bank for collection of receipts in electronic mode is reproduced at **Appendix-B**.

(4) The cheques on other bank branches can also be accepted in payment of Government dues, or in settlement of other transactions. Such cheques shall be crossed in all cases. Until, however, a cheque has been cleared, and amount credited to the Federal Consolidated Fund or Public Account, as the case may be, the collecting officer shall not admit that the payment has been received and consequently final receipts shall not be granted when a cheque is tendered. A receipt for the actual cheque only shall be given in the first instance, but if a person making payment in this manner so desires, a formal payment intimation may be sent to him via electronic mail or message through his cellular phone after the cheque has been cleared. Collection charges of the bank, if any, shall be recovered by or under instructions of the Bank, from the party presenting the cheque.

(5) In the case of Government dues which are payable by a certain fixed date, the person desiring to make payments by means of cheque or bank draft shall deposit the instrument at least two days prior to the due date so that if special clearing arrangements are being made, it is cleared in time.

(6) Date of receipt of government revenues, dues etc. Government dues tendered in the form of a cheque or draft which is accepted under the provisions of these rules and is honored on presentation, shall be deemed to have been paid—

- (i) where the cheque or draft is tendered to the bank, on the date on which it was cleared and entered in the receipt scroll;

- (ii) where a cheque or draft is tendered to a departmental officer (in cases where such tendering is permissible or required under relevant departmental regulations) on the third working day after its presentation;
- (iii) Where the payment is made in electronic mode, on the date on which credit was entered in the receipt scroll by the receiving bank; and
- (iv) provided that, where a cheque or draft is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.

(7) Printed challan forms shall be used. They shall be presented at the Bank in triplicate; the original copy shall be returned to the tenderer duly stamped as receipted and the other two copies retained in the bank for forwarding to the Accounts Office along with the credit scroll on daily basis. Accountant General/District Accounts Officer shall retain one copy while other shall be collected by the department to which the receipt relates. In case of electronic payments, the bank upon credit of funds Federal Consolidated Fund or Public Account shall issue electronically signed electronic computerized receipt (e.-CPR) to the depositor. Concurrently, the Bank shall generate the consolidated electronic scroll (e-scroll) containing the details of amounts so received and place it on its Data Acquisition Portal (DAP). The concerned treasury/accounts office, having access to Data Acquisition Portal shall download/retrieve the e-scroll and post the accounting entries in accordance with chart of classification.

(8) Money on Government account shall be paid direct into the Bank except where so exempted under these rules or departmental regulations framed under rule 12 ante.

18. **Departmental regulations.**—The detailed procedure to be adopted in any particular department of the Government with regard to the realization of Government dues and granting of receipt for the money realized may be prescribed by departmental regulations.

### CHAPTER- 3

#### PAYMENT PROCEDURE AT THE ACCOUNTS OFFICES

##### I-GENERAL INSTRUCTIONS

###### (i) INTRODUCTORY

19. **Procedure for drawing money authorized at the accounts offices.**—(1) Money may be withdrawn from the Bank on the authorization of

the Accountant General/District Accounts Officers in one of the following manners, namely:—

- (i) by direct credit into the bank account of the payee through electronic mode which include Pakistan Real-Time Interbank Settlement mechanism (PRISM), Raast payment gateway or through any other e-Payment system adopted by the Finance Division via credit advice to Bank;
- (ii) on system generated cheques issued on submission of claim on bills/vouchers;
- (iii) cheques of assignment account;
- (iv) departmental cheques; and
- (v) debit authority by Finance Division, issued with the approval of Finance Secretary.

(2) The government servants designated as Drawing and Disbursing Officers by the competent authority may approve the claim and particulars of the payees to get moneys through direct credit into respective bank accounts of the claimants or by cheques on account of charges falling under Major, Minor and Detailed functions/objects in respect of which they have been declared as Drawing and Disbursing Officer.

(3) The following key steps are required to be followed in all expenditure transactions for certification and authorization (pre-audit), as prescribed, from time to time, by Finance Division/Controller General of Accounts—

- (i) availability of budget allocation;
- (ii) sanction of expenditure;
- (iii) submission of claim and voucher (bill) for payment (except for salaries, wages and pension) along with commitment statement;
- (iv) registration of purchase order/ claim voucher;
- (v) certification (pre-audit of claims);
- (vi) authorization of payment;
- (vii) direct credit/Issue of payment cheque; and

(viii) recording of expenditure in the accounting records.

(4) A commitment advice on **Form-37** shall be completed by the DDO and after approval by the competent authority the form shall be sent to the DAO/AGPR office along with the relevant purchase order and a copy of any contract.

**20. Government servants authorized to withdraw money by direct credit advice on bills / vouchers.**—(1) Except as provided in this rule and in rules below, the respective Drawing and Disbursing Officers shall proceed in the prescribed manner to enable the government servants to draw their pay and allowances through payroll system, via direct credit advice. The payment of all types of personal claims and advances including final payment of General Provident Fund deposit of a subscriber shall also be made by direct credit transfer to the nominated bank account of the subscriber.

(2) Officers/officials shall draw their pay and allowances by direct credit advice on the basis of the data provided to the Accountant General/District Accounts Officer through the DDO. Government servants in exceptional cases may draw their pay and allowances etc. by system generated cheques on submission of claim voucher forms or bills.

(3) Where the facility/technology has been made available by the Controller General of Accounts, Account's Officer may, disburse miscellaneous contingent payments to the contractors / suppliers by direct credit advice into their respective bank accounts or in exceptional cases by system generated cheques on submission of claim on bills and voucher to the Accounts Office.

**21. Deductions from Pay.**—(1) The duty of noting the proper deductions to be made from pay on account of funds and other deductions e.g., rents of Government residences, provident fund subscription, adjustment of advances, recoveries etc., shall devolve on the drawers, as such deductions shall be recovered short withdrawals from the Accounts Office. However, no other deduction shall be made from salaries or wages unless prescribed by an Act or Statute or by any order of a Court of Law or regulations governing the deductions or standing orders of the Government.

(2) Income tax deductions from the monthly pay shall be made strictly in accordance with the relevant provisions of the Income Tax Ordinance, 2001 (XLIX of 2001) and the rules, orders and instructions issued from time to time by the Federal Board of Revenue.

(3) Any change in employee's allowances and deductions shall be notified through the change statement duly authenticated by the disbursing officer to the Accountant General/District Accounts Officer. No discretion is, however, allowed to the disbursing officer in carrying out an order received from

the Accountant General/District Accounts Officer to make any particular deduction.

22. **Rent deduction.**—(1) Demand (statement of rents recoverable from pay) for rents of buildings, recoverable from Government servants are received from Estate Officers / Divisional Officers or Capital Development Authority towards the end of each month. The statement of demand may reflect name of the Estate, House / Flat / Quarter number, object code to which rent receipts are to be credited. Officers who draw their own pay and Heads of Offices under whose authority salary of establishments is paid or in case of pay roll system the Accountant General/District Accounts Officer shall ensure that the necessary deductions on account of rent from their own pay or establishment pay, as the case may be is being made regularly as per the prescribed rates.

(2) The Accountant General/District Accounts Officer concerned has no discretion in the matter of recovery. He shall on no account postpone recovery of the full amount advised by Estate Officer / the Executive Engineer on any grounds, whatsoever. These recoveries shall, without prior reference to the Government servants concerned, invariably be made in through the pay roll or pay bill of the Government servants concerned presented at the Accounts Office, unless the amounts have in the meantime been paid in cash.

(3) A copy of the demand shall be returned to the Estate Officer. As evidence of the amounts recovered, a copy of the salary statement reflecting the recovery of rent may be sent to the Estate Officer for record.

**Explanation.**—If the rent recoverable from a government servant is limited to a certain percentage of his pay, the particulars of such rate shall be noted in the **Forms 5, 6 and 7 (Pay 01 Pay 02/ Pay 03)**. Where, the rates of pay of a government servant are changed retrospectively, such changes shall be shown in the revised pay slip and intimated to the Divisional Officer by a special letter by the Head of Office.

23. **Fund deductions.**— (1) A Government servant is compulsorily subscribed to the GP Fund from the date of his appointment at the rates prescribed by the government from time to time. Monthly subscription is deductible through the payroll. The subscriber shall provide requisite particulars in the payroll data **Form-05 (Pay01)**.

(2) The requisite particulars of establishment shall be entered in Pay Roll System Amendment **Form -6 (Pay 02)** (for single official) and **Form-7 (Pay 03)** for more than one official. In cases where a subscription is paid for the first time the rule or special authority under which the subscription may be received shall also be quoted in the Form -07, Form - 08 or Form -09, as the case may be.



(3) A government servant on Deputation or Foreign Service shall deposit monthly subscription in the Public Account through a challan/voucher containing full particulars including classification.

24. **Attachment of pay, allowances and pension for debt.**—(1) When the pay of a government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned.

(2) The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in Section 60(1) of the Code of Civil Procedure, 1908(V of 1908) is reproduced in **Appendix C**.

(3) The following instructions shall be observed in recovering amounts from Government servants on account of attachment orders issued by Courts.

(4) When the pay of a Government servant is attached by an order of a court of law, it shall be the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned and to keep a record of such deductions.

(5) If a Government servant is adjudged insolvent, the attachable portion of his salary shall vest in the Court that passed the order of insolvency or the receiver appointed by the court. The amounts, which have been under attachment in execution of the decree against the insolvent, shall also after the orders of insolvency, shall be sent to the insolvency court of the receiver which issued the orders of attachment for prorata distribution among all the creditors of the insolvent Government servant.

(6) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a payroll /pay bill but only the net amount after deducting the amount recoverable under the attachment order shall be disbursed to the Government servant concerned. The authority, who is to make deductions, shall be responsible for remitting the amount without undue delay to the Court concerned.

(7) The maximum amount attachable by a Civil Court is calculated on the amount earned and not on what remains after satisfying any debts due to Government on account of advances taken under the rule.

(8) Any deduction which may have to be made on account of subscriptions to provident funds recognized by Government, taxes on income payable by the Government servant and debts to Government shall be made from the non-attachable portion of Government servant's salary.

(9) Recoveries in satisfaction of attachment orders shall be made in the order in which they are received and shall be made by the head of the office in the case of officials. In the case of officers, the recoveries shall be made by the Accountant General/District Accounts Officer.

(10) The cost, if any, of remittance to a Court of money realized under its attachment order shall be deducted from the amount realized and the net amount remitted to the Court.

(11) Any deduction which may have to be made on account of subscriptions to provident funds recognized by Government, taxes on income payable by the Government servant and debts due to Government shall be made from the non-attachable portion of the Government servant's salary.

**25. Disbursement of salary to government servants.—** (1) Pay and allowances for the month shall be paid before the first working day of the following calendar month through any of the payment options provided under rule 26(1) into the bank account of the government employees.

(2) If the first two days of a month are public holidays, the payment of pay and pension shall be made before the last working day of the month to which it relates.

(3) If the festival of Eid-ul-Fitr, Eid-ul-Azha, Dussehra, Diwali, Easter, Guru Nanak's Birthday or Christmas falls within the last ten days of a month, pay, allowances and pension of that month may be disbursed in advance to all Government servants and pensioner belonging to the community which is observing the festival. The advance shall not be disbursed earlier than five days before the date of festival.

(4) Pay and allowances of the officers and staff employed in Pakistan Missions abroad may be disbursed on the last working day of the month in the countries where it is customary to disburse the salaries on the last working day of the month.

(5) Bank holidays declared as public holidays in pursuance of the Explanation to section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881), and shall be treated as such for the purpose of this sub-rule (2).

(6) For placing the Government servant's name on the Pay Roll of the concerned Accounts Office, the particulars of the employee shall be entered in Pay Roll System Amendment Entry **Forms Pay -5** (for new appointment), Form-06 (Pay 02) (for change in pay (Single employee entry) and form-7 for multiple entries. The **Forms -5, 6 and 7** shall be signed by the Drawing and Disbursing Officer himself where rate of pay and fixed allowances claimable by a government servant attached with the post shall be set forth.

(7) The responsibility of preparing last pay certificate/ service statement in case of officials and officers shall rest with the disbursing officer and the Accountant General/District Accounts Officer respectively.

**26. Increase or change in rate of pay.**—(1) No Government servant may draw an increased or changed rate of pay, leave salary or fixed allowance unless the Accountant General/District Accounts Officer in charge of pay roll furnishes with an authority (pay slip) authorizing the amount to be drawn. If delays occur in the issuance of pay slip notifying changes in the rate of pay, especially if the change is made near the end of a month, or if the change takes effect from a date which cannot immediately be ascertained, Government servant shall draw his pay at the old rate reflected in the Payroll System of the Accountant General/District Accounts Officer. The said Government servant shall only start getting salary at increased rate through payroll System after the letter of authority is issued.

(2) When a Government servant is transferred, his salary shall be charged to the erstwhile department up to the date of transfer and payment from that date onward shall be charged to the department to which the employee is transferred. The pay shall thus be allocated between the two departments based on working days in each department / entity during the given month.

(3) The Department / entity from which the Government servant is transferred shall immediately inform the relevant Accounts Office through change statement. The concerned Accounts Office shall issue a “Last Pay Certificate” on **Form- 4** to the Government servant and shall ensure that the Government servant has been deactivated from the employee’s payroll system and his data/service record is transferred to new Accountant General/District Accounts Officer in the System.

(4) The Accountant General/District Accounts Officer shall send a copy of the last pay certificate, both on-line and by registered post, to the relevant Accounts Office where from the Government shall draw his salary henceforth. The new Account Office shall ensure that the employee is entered onto their payroll system from the date of transfer / joining his new post.

(5) In cases where an employee’s Last Pay Certificate is delayed, the Accountant General/District Accounts Officer may authorize a ‘provisional payment of salary’ to the Government servant based on particulars available in the system.

**27. New Appointment.**—A Government servant who is newly appointed shall submit the employee master file creation **Form-5 (Pay 01)** along with the certificate of medical fitness for obtaining authorization (pay slip) of the rate of pay and allowances at which payment is to be made.

28. **Last Payment of Salary.**—(1) The last payment of salary and allowances shall not be paid to employee leaving the service of the Government due to resignation, dismissal, or otherwise, until both the DDO and the Accountant General/District Accounts Officer are satisfied that there is no outstanding amount due from the employee.

(2) Where an employee is leaving the service of the Government due to retirement, the last payment of salary and allowances shall not be held up merely to verify that no outstanding amount is due from the employee. The employee shall give an undertaking in writing that any valid outstanding amount coming to notice within a period of one year from the date of retirement may be recovered from the pension payments.

29. **Annual increment.**—(1) Accruing to a Government servant shall be drawn by a government servant as a matter of routine unless an adverse order is passed by the competent authority as a penalty under the E&D rules.

(2) In order to enable the Accounts office to exercise pre-audit the matter of accrual of increment, copy of such orders to withhold increments shall be provided to the Accounts Office. On receipt of any such orders withholding increments of officials, the Accounts Office shall accordingly reverse the stage of pay in the pay roll.

30. **Death of Payee.**—(1) Pay and allowances can be drawn for the day of man's death. The hour at which death takes place has no effect on the claim. "Day" for the purpose of this rule shall mean a calendar day beginning and ending at midnight.

(2) Pay and allowances claimed on behalf of a deceased Government servant may be paid to a person who is entitled to receive his pension and gratuity as per details of family members provided to his department by the employee and Accounts Office during his service in **Form- 5**, or at the time of retirement, as the case may be, in accordance with the rules or regulations prescribed on the subject.

31. **Reconciliation of Payroll expenditure.**—(1) A Monthly Salary Statement shall be produced by the Accountant General/District Accounts Officer for each Drawing and Disbursing Officer indicating the personnel number of each employee under him on the payroll, the rate of their respective pay and allowances and expenditure each month. Salary statement shall be forwarded to the Drawing and Disbursing Officer for his authentication and verification before the next payroll is run in favor of the employees of his office.

(2) It shall be responsibility of the DDO to see that all amendments to payroll made by the Accountant General/District Accounts Officer are accurate and there are no unauthorized amendments, compare current month pay roll to

last month and review any exceptions, to ensure that no employee is paid twice. He shall further ensure that salaries have been credited to bank accounts of only bonafide employees and that they were entitled to the same.

(3) He shall notify the Accountant General/District Accounts Officer after, due reconciliation, any discrepancy in the salary statement provided by the Accountant General/District Accounts Officer. It shall be further incumbent upon the DDO to intimate the Accountant General/District Accounts Officer about the unauthorized absence of government servant from duty and adjustments so warranted in the payroll.

32. **Travelling Allowances.**—(1) Reimbursement of travelling expenses may be made through direct credit advice or system generated cheque on the production of bill in **Form 8**. Traveling allowances of for the purpose of drawing the allowances on account of a family, a certificate shall be furnished by the Government servant of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects and conveyances shall be supported by a certificate that the actual expense incurred was not less than the sum claimed along with the payee's receipt and other supportive documents where required.

(2) A bill in the same form setting forth the details of traveling allowance (**Form - 8**) claims of the members of the establishment on account of the same month (if more than one) at the end of the month, submitted for review and countersignature of the controlling officer, and forwarded to the Accountant General/District Accounts Officer, under the rules applicable to travelling allowance charges. This bill shall bear a certificate as follows:—

“Certified that I am satisfied that the amounts shown in the bill have been disbursed to the Government servants named and their receipts on the office copy of the traveling allowance bill.”

## CHAPTER-4

### PENSION PAYMENTS

33. **Payment Procedure.**—(1) Payment of pensions and commutations are made only upon Pension Payment Orders issued by the Accountant General/District Accounts Officer, via pension- roll. The Pension Payment Orders shall be maintained in serial order and date-wise in a file in both electronic and manual mode for each class of pension. The pension record shall remain in the custody of the Accountant General/District Accounts Officer. As soon as the commuted value of pension (one time) is disbursed to the pensioner by direct credit to his bank account, where his last salary was credited, the

reduced pension shall be payable on monthly basis through the pension- roll run by the Accountant General/District Accounts Officer.

(2) Besides maintenance of a consolidated list of Pension Payment Orders and pension files in the system as well as in manual form, the Accountant General/District Accounts Officer shall keep a Register of Pension Payment Orders (**Form -9**), which shall serve as an index to the respective files of orders regarding each pensioner. After seeing that a new order is correctly entered in his register, he shall put his initials in the column of “Name of pensioner” and rule a red ink line across the page below the entry. The column of remarks shall be blank as long as the order of payment is in force; but when the pension is revised on account of death of pensioner, or application for transfer of pension in a new bank account as opted by the pensioner, the date and cause of revision shall be entered in black ink under initials of the Accountant General/District Accounts Officer. Such changes shall also correspondingly be entered in the pension-roll data base of the pensioners in the Accounts Office.

(3) The consolidated list of Pension Payment Orders and the Register of Pension Payment Orders and pension payments authorized thereon shall indicate a simple index showing—

- (i) number of Pension Payment Orders;
- (ii) name of pensioners along with his designation, pay scale and department at the time of retirement;
- (iii) amount of commutation and pension along with increases drawn per month;
- (iv) pension payments by cost center;
- (v) a column of “Remarks” shall be pasted in the beginning of each guard file; and
- (vi) bank account details along with nominated branch of a scheduled bank anywhere in Pakistan.

34. **Manner of Payments.**—The Accountant General /District Accounts Officer shall release monthly pension by crediting the bank account of the pensioner through any of the payment options provided under Rule 26(1) ante. However, the first payment of pension along with commutation shall be made in the bank account of the retiring government servant through which he got his last salary. However, in case of family pension for in service death cases, a new bank account in the name of legal heirs, authorized by DDO, may be used. The pensioner may opt to change his bank account subsequently by applying to

the Accountant General/District Accounts Officer in the prescribed form, providing full particulars regarding the bank branch, account number etc. duly verified by the bank manager.

35. **Continued existence of a pensioner.**—(1) A pensioner drawing pension through direct credit system shall undergo biometric verification biannually on National Database and Registration Authority (NADRA) system from any branch of a bank maintaining his pension account, other facility as made available for biometric verification by the NADRA or Government, or provide a life certificate to the Accountant General/District Accounts Officer in the prescribed **Form-10**, verified by some person exercising the powers of a Magistrate under the Criminal Procedure Code, 1898 or by any Registrar or Sub-registrar appointed under the Registration Act, 1908, or by any pensioner who, before retirement, held apost in BS-17 and above or by Members of the National or Provincial Assemblies, or member of the Senate.

(2) If a pensioner drawing pension under the provision of sub-rule (a) fails to submit a life certificate or fails to undergo NADRA biometric verification as provide in sub rule (a) above or he does not draw his pension for consecutive six months, his bank account shall become dormant.

(3) In case the pensioner undergoes biometric verification or produces his life certificate subsequently, his pension shall be released along with arrears under intimation to the pensioner. Any overpayment shall be recovered/ adjusted by short recoveries from pension or family pension.

(4) Pensioners receiving pension in Pakistan who proceed abroad for long periods or take up residence abroad and are unable to carry out biometric verification shall be required to furnish Life Certificate on **Form-11** authenticated by an officer of a Pakistani Mission abroad/ or a medical certificate issued by a medical practitioner in a host country through Pakistani missions to Chief Accountant General/District Accounts Officer, Ministry of Foreign Affairs who shall forward it to the concerned bank for updating it into NADRA system for continuance of payment of pension by the Accounts Office concerned.

(5) A declaration in **Form- 12** shall be obtained yearly in the month of September from pensioners whose pension is terminable by their marriage or re-marriage; however this requirement shall be dispensed with after attaining age of 60 years by the pensioner.

(6) Finance Division shall be empowered to suspend the operation of Rule 48(2) in case of exigencies such as pandemic:

(7) Provisions contained in these shall not apply to Pensioners who are already receiving pension abroad through Pakistan Missions Office/ Chief

Accounts Officer, Ministry of Foreign Affairs, who shall continue to provide proof of life through a medical certificate or by way of Life Certificate signed by an Officer of Pakistan Mission on **Form 13**. The Pakistan Mission abroad shall forward the Medical or Life Certificate through Chief Accounts Officer, Ministry of Foreign Affairs to the Accountant General/District Accounts Officer concerned for information and record purposes.

(8) When a pensioner is a minor, or is for any other reason incapable of managing his own affairs, and has no regularly appointed manager or guardian, or when no such manager or guardian is nominated by the sanctioning authority, the Collector may on application by, or on behalf of the pensioner, and subject to such conditions as he may, impose, declare any suitable person to be the manager or guardian for the purpose of receiving, on behalf of the pensioner, the pension due to him, and payment of pension may be made to the bank account of such manager or guardian in the same way as the original holder, provided that sufficient proofs are forthcoming at the time of each payment of the original holder being alive and eligible to receive the pension for the period covered by the payment. Such declaration may, at any time, be revoked or altered at the discretion of the pension sanctioning authority.

36. **Death of pensioner.**— (1) Pension can be drawn for the day of man's death; the hour at which death takes place has no effect on the claim.

(2) On the death of a pensioner, payment of any arrears actually due may be made by the Accountant General/District Accounts Officer or the bank to his heirs provided that they apply within one year of his death.

(3) The heirs of the deceased pensioners shall be as prescribed in Section II of the Annexure to the Pension-cum-Gratuity Scheme of 1954, as amended from time to time.

(4) Subject as provided in the preceding clauses, the provisions of rules 39 and 40 shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to payment of arrears of pay and allowances due in respect of a deceased Government servant.

(4) In the event of death of pensioner, over payments if any, made to the pensioner shall be credited on the last working day of June to the respective detailed object of Account along with accrued profit thereon by debit to the deceased pensioner's Account.



**CHAPTER-5****PAYMENT TO PERSONS NOT IN GOVERNMENT SERVICE, ONLINE OR MANUALLY**

**37. Payments to contractors/ service providers and the persons not in Government Service.**—(1) When a person not in the government service claims payment for work done, service rendered, or articles supplied, the Accountant General/District Accounts Officer shall require the submission of the claim voucher by the head of the office / Drawing and Disbursing Officer online or manually if facility of on line payments is not made available to him.

(2) The Accountant General/District Accounts Officer shall, at the time of authorizing payments to non-officials/contractors etc., on behalf of Government on account of services rendered or fees, commission, remuneration or reward of any kind shall ensure that money is directly credited to the bank account of the claimant as indicated in the agreement and invoice after making necessary deductions of withholding taxes including Income Tax, Sales Tax, Professional Tax, etc. at source, at the prescribed rate under relevant Tax laws.

(3) Subject to fulfillment of all other conditions, Payment may be credited to contractor's bank account through any of the payment options provided under rule 26(1).

**38. Grants-in-aid and scholarships.**—This may be withdrawn on bills by the persons, not being Government servants, who have been designated by name or office in the order sanctioning the grant. Educational scholarships, grants-in-aid to local governments, religious, charitable or educational institutions etc. contributions to public exhibitions and fairs, and compensation to Government servants or any other affected for accidental losses, etc., sanctioned by the Government shall be disbursed through their respective Bank accounts only under the authority of the Accountant General/District Accounts Officer, but when such expenditure is sanctioned by subordinate authorities under the powers delegated to them, the Accountant General/District Accounts Officer shall make disbursements on the authority of such sanctions.

**39. Instructions for presentation of bills at Accounts Office and payment.**—(1) Any person having a claim against Government shall present his voucher, duly receipted at the Accounts Office through the Drawing and Disbursing Officer.

(2) A Transit Register on **Form-14** shall be used for manual submission of claims or bills / vouchers (viz. traveling allowance, arrears of pay, medical reimbursement and contingent expenditure etc.) or for transmitting change forms for emoluments disbursed through direct credit to payee's accounts at the pre-audit counter of Accounts Offices.

(3) All cash business on behalf of the Accounts Office shall be conducted by the Bank.

**40. General instructions for preparation of “Claim Voucher Forms”.**—(1) The following general instructions regarding the preparation and form of vouchers shall also be observed:

- (i) a prescribed claim voucher form (bill) **Form-15** shall be used by the government servant incurring expenditure for supplies made, services rendered, and work done under a contract or other arrangement; and
- (ii) a duplicate claim voucher shall not be prepared on the plea that the pre-audit cheque issued against it has been lost or destroyed. A non-payment certificate shall be obtained from the Bank before submitting duplicate claim voucher.

(2) When a cheque needs to be stopped for any reason, the Accountant General/District Accounts Officer who authorized the cheque shall immediately notify the Bank to stop the payment. The Bank’s written acknowledgement shall be obtained in such circumstances. When a duplicate claim voucher is issued, it shall have the word “Duplicate” written or stamped prominently upon the face of the voucher. The duplicate claim voucher shall also have reference to original voucher. Where the duplicate voucher is issued, the officer shall state the reasons for its issuance.

(3) Drawing and Disbursing Officers incurring expenditure shall complete the claim on bill **Form - 15** showing the following details along with any instructions issued by Finance Division/Controller General of Accounts, from time to time, on the matter:—

- (i) details of the officer preferring the claim;
- (ii) the name of the supplier with National Tax Number (NTN), Sales Tax Registration Number, Computerized National Identity Card (CNIC) number and full postal address. In case of partnership, companies, association, societies, etc., the registered title;
- (iii) actual dates of supply or periods of service and the location and nature of service or work in respect of which expenditure is incurred. Each claim shall be accompanied by all necessary supporting documentation;
- (iv) a reference number of the contract account, or of other registers as the case may be; and

- (v) for payments in respect of contracts for buildings, works and services, the full amount of the contract and progressive payments supported by certificates given by the concerned engineer, consultant or other delegated officer as per value of work completed.
- (4) All corrections and alterations in the total of a bill / voucher shall be attested by the dated initials of the person signing the voucher as many times as such corrections and alterations are made; any corrections or alterations in the orders of payment if any, shall be attested in the same way by the Accountant General/District Accounts Officer. No documents bearing an erasure or overwriting can be accepted and payments drawn by Drawing and Disbursing Officers on the Bank unless attested by their full signature.
- (5) The complete accounts classification as per the Chart of Accounts and as shown in the statement of appropriations that is to say, the Grant number, Major, Minor and Detailed function, DDO code and object classification of expenditure. Cost center number, against which the amount of the bill is to be debited, shall be entered in the claim voucher by the Drawing Disbursing Officer. This classification shall also show whether the expenditure is voted or charged;
- (6) No payment may be made on a claim bill / voucher or order, except under the signature of the designated Drawing and Disbursing Officer.
- (7) The head of an office may authorize any officer serving under him to sign a bill, voucher or order for him, communicating his name and specimen signatures to the Accounts Office. This shall not, however, relieve the head of the office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.
- (8) Payment to suppliers and contractors shall not be made in advance unless it is part of the contract duly vetted by the Finance Division and supported by a bank guarantee for the value of the advance. Detailed vouchers shall be submitted within one month of the transaction for post audit by the Accountant General/District Accounts Officer.
- (9) The Drawing and Disbursing Officer shall send the following documents along with the original claim voucher and any other requirements issued by Finance Division/Controller General of Accounts, to the relevant Accounts Office,—
- (i) sequentially numbered approved purchase order;
  - (ii) attested copy of approved contract with the supplier (where applicable);

- (iii) original approved bills (invoices) from the supplier;
- (iv) financial sanction to incur expenditure from competent authority, if beyond his delegated powers; and
- (v) A copy of the commitment advice on **Form-37** sent to DAO/AGPR vide note below rule 26 ante.

(10) The authority under which deductions [withholding Tax, general sales Tax, security, adjustment of advances etc.] are made in a bill shall be quoted.

(11) All claim vouchers shall be issued by the department/entity with a unique sequential voucher number. This shall incorporate a reference number for the particular department/entity and the Drawing and Disbursing Officer (the DDO). The Drawing and Disbursing Officer shall account for any 'gaps' in the sequential number series.

(12) The officer making the claim shall provide a statement that the supplies have been received in good order and condition and have been entered in the assets/stock register, and/or the services have been satisfactorily carried out, as provided for in the contract or purchase order. This shall not apply in circumstances when a deposit or payment in advance as a condition of fulfilling a contract, is unavoidable. Prior approval of such expenditure, by a delegated officer, if still required, shall be accompanied by a certification that payment in advance is necessary and, in these cases, the following additional procedures shall be followed—

- (i) the claim voucher shall be prominently stamped "PAID IN ADVANCE";
- (ii) the DDO shall procure bank guarantee as security against advance payment; and
- (iii) the delivery of outstanding goods and services shall be followed up at regular intervals by the department/entity.

(13) Where payment relates to a commitment previously entered into by the entity, the claim voucher shall give reference details to the commitment advice form already sent by the Drawing and Disbursing Officer to the Accounts Office.

(14) Particulars entered on all claim vouchers (bill) shall be typed or written in ink and be free from erasures and overwriting. Where an alteration is found to be necessary, the word or figure shall be ruled through and the correction made. All such alterations shall be initialed by the officer making the

claim. Where there are numerous alterations a fresh claim voucher (bill) shall be prepared, and the original claim voucher shall be cancelled and filed by the officer.

(15) Dates of payment shall be noted by the payees in their acknowledgments in sub-vouchers, acquaintance rolls, etc. and by the payees, the dates of actual payment shall be noted by Disbursing Officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(16) DAO/AG/AGPR shall authorize claims for payments up to the monetary limit prescribed for petty purchases under rule 42(a) of the Public Procurement Rules, 2004 on the basis of verification function performed by Drawing & Disbursing Officer without audit.

(17) Where online bills submission facility is made available by the Controller General of Accounts, the procedures, designs and instructions issued by the Controller General of Accounts shall be followed.

41. **Correction of errors.**—Erasures and overwriting in any bill, form, voucher or cheque are absolutely forbidden; if any correction be necessary, the incorrect entry shall be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary, shall be authenticated by the head of the office setting his dated initials against each. Special care shall be taken by the Accountant General/District Accounts Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office shall be formally drawn to this irregularity.

42. **Refunds of Revenue.**—(1) Refunds of revenue can be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on no account may they be drawn on the receipt of a departmental officer and lodged in a deposit account pending demand.

(2) Every refund shall be noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail, and a certificate of such a note having been made shall be given in all vouchers for refunds.

(3) Except as hereinafter provided, or unless some other form has been prescribed by departmental regulations for any particular class of refunds bills for drawing money from the Accounts Office/Treasury on account of refunds of revenue shall be prepared in **Form 16**. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at foot, while the Accountant General/District Accounts Officer/Treasury Officer shall

verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

(4) The instructions do not apply also to refund of duty on indigenous petrol and petroleum products purchased for use in motor cars of the President of Pakistan and for official use in motor cars, etc., of the Foreign Missions in Pakistan, which shall be regulated by the departmental rules.

(5) These instructions also do not apply to refund by the Supreme Court of Pakistan, of court fees paid in excess.

## CHAPTER-6

### GOVERNMENT SERVANTS AUTHORIZED TO DRAW MONEY BY CHEQUES OR DIRECT CREDIT

(6) Government servants authorized to draw money by cheques or direct credit may draw money by departmental cheques or system generated cheques or by direct credit to the bank account of the claimants through any of the options provided in these rules

**43. Instructions for the preparation and form of cheques.—** (1) Cheques shall be drawn on forms in cheque books supplied by the Accountant General/District Accounts Officer to the disbursing officers authorized to draw moneys from the Accounts Offices with which they are placed in account.

(2) The Accountant General/District Accounts Officer/Treasury Officer shall supply the cheque book only on receipt of printed requisition duly signed by drawing officer, on form which is inserted in each book towards the end and never more than one cheque book on a single requisition.

(3) Cheque books on receipt shall be carefully/examined by the Drawing Officer who shall count the number of forms contained in each and record certificate of count on the flyleaf.

(4) Each book shall be kept under lock and key in the personal custody of the drawing officer who, when relieved, shall take receipt for the exact number of cheques made over to relieving officer.

(5) The loss of the cheque book or blank cheque form shall be promptly notified to the Accountant General/District Accounts Officer/Treasury Officer and the Manager of the Bank.

**44. Validity of Cheques.—**(1) Cheques shall be payable at any time within three months after the month of issue but not beyond 30<sup>th</sup> June. Thus, a

cheque issued in the one financial year shall not be valid for encashment in the next financial year.

(2) If the currency of a cheque expires owing to its not being presented at the Bank within the period specified in rule 68, it may be received back by the drawing officer who shall then destroy it and issue a new cheque in lieu of it.

(3) When it is necessary to cancel a cheque, cancellation shall be recorded on the counterfoil, and the cheque, if in the drawers' possession, shall be destroyed. If the cheque is not in the drawer's possession, he shall promptly address Accountant General/District Accounts Officer to stop payment of the cheque, and on ascertaining that the payment has been stopped, shall make the entry in his accounts.

(4) No cheque shall be issued with corrections or alterations. If corrections or alterations in a cheque become necessary, then it shall be cancelled and destroyed by burning in the immediate presence of the Drawing officer and a fresh cheque shall be issued under immediate advice to the drawer.

(5) If a drawing officer is informed that a cheque drawn by him has been lost, he shall inform the Accountant General/District Accounts Officer forwarding for signature a certificate in the following form:—

“Certified that cheque No. ———— dated ———— for Rs ———— reported by (the drawing officer) to have been drawn by him in favour of ———— has not been paid and shall not be paid if presented hereafter.”

(6) If, after search through the lists of cheques paid, the Accountant General/District Accounts Officer finds that the cheque has not been cashed, he shall sign and return the certificate taking care to note the stoppage of the cheque. If the original cheque be presented afterwards, the Accountant General/District Accounts Officer shall refuse payment and return the cheque to the person presenting it after writing across it “payment stopped”.

(7) The drawing officer, on receipt of the certificate duly signed by the Treasury Officer, shall enter in his account the original cheque as cancelled, and may issue another.

(8) Every cheque shall have written across it in words at right angles on the top, a sum, in whole rupees, next above that for which the cheque is drawn. For instance, if the cheque is granted for Rs.109.00, the cross entry shall be “under rupees one hundred and ten”. The amount in words and figures shall be written in metric system.

(9) The cross entry is not necessary if the amount in words is type perforate by a special cheque writing machine.

(10) All cheques shall be written in indelible ink.

(11) No cheque with corrections or alterations shall be issued. Shall a correction or alteration in a cheque becomes necessary, the cheque shall be cancelled and destroyed by burning in the immediate presence of the authorized officers and a fresh cheque issued.

(12) The intention of the instructions contained in this rule is to avoid all possible chances of fraud. An officer who signs a cheque or payment orders on a voucher shall, therefore, satisfy himself that the entries are so made as to preclude any possibility of words or figures being inserted either in form or in continuation of the words and figures originally entered in the cheque or payment order. Officials entrusted with duty of filling in cheques shall be made fully to understand these precautions.

**45. Withdrawal of Cheques.**—(1) Cheques drawn in favour of Government servants, and departments in settlement of their dues shall always be crossed “A/c payee only. Not negotiable”.

(2) The cheques drawn in favour of a body corporate or local government, firms, private persons or officers (in respect of their personal claims) shall always be crossed.

(3) A cheque shall be crossed “..... Co”, with addition of the words “Not negotiable” between the crossing. Where the payee is believed to have a banking account, further precautions shall be adopted where possible by crossing the cheque specially (instead of by the general crossing “..... & Co”, by quoting the name of the bank through which the payee shall receive payment and by adding the words “A/c payee only. Not negotiable”. These instructions regarding the method of crossing of cheques are applicable in all cases where the use of crossed cheques is prescribed.

(4) A cheque in favour of a government officer in payment of contingent bills, may be made payable to order only but when the payee is not in Government employment, the cheque may be made crossed & “co”. Accountant General/District Accounts Officers shall, therefore, make the cheques payable to a private person or party through its respective Bank account. If a cheque payable to a person “or order” is presented, the Bank may decline to pay it, if it is unable to satisfy itself as to the identity of the person claiming payment, or in the case of a cheque payable to order, of the completeness of the chain of endorsement, if any, by which such person has become holder of the cheque.

(5) Ordinarily, a cheque payable to order is not encashed by the Bank unless it is receipted by the payee himself or other person in whose favour it is endorsed for payment. In special cases when the head of an office is unable himself to receive cheques to his order, owing to he is being absent on tour or for



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

(6) When a public officer sends a cheque to a Bank not for cash payments, but for credit of its amount in the government account, he shall, before endorsing the same, add the words "Received payment by transfer credit to .....". Omission to do this facilitates fraudulent appropriation of money.

(7) The following instructions regarding cheques shall be borne in mind—

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

**46. Specimen Signatures and other Safeguards.**—(1) Every Government officer who is authorized to draw cheques or sign or countersign bills payable at a accounts office shall send a specimen of his signature to the Account Officer through some superior or other officer whose specimen signature is already with the Accounts office. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Accountant General/District Accounts Officer concerned.

(2) Specimen signatures, when forwarded on a sheet of paper other than the forwarding letter itself, shall be duly attested by the officer signing the forwarding letter.

(3) Where the facility of electronic signature is made available by the Controller General Accounts for online submission of bills, the electronic signature of the drawing and disbursing officers shall be provided to Accounts Office in accordance with procedure prescribed by the Controller General of Accounts.

(4) The procedure prescribed in this rule shall be observed mutatis mutandis by all Government officers who are authorized to draw upon the Bank or any other office of disbursement.

(5) A government servant, who is authorized to draw moneys by means of cheques, shall notify to the Bank upon which he draws, the number of each cheque book brought into use and the number of cheques it contains.

## CHAPTER-7

### ACCOUNTING RECORDS

47. **Accounting Records.**—The accounting records (manual or computerized) which need to be kept by the Drawing and Disbursing Officer include the following:—

- (i) cash book;
- (ii) contingent payment registers;
- (iii) commitment registers;
- (iv) payroll register;
- (v) receipt register;
- (vi) financial asset register;
- (vii) Fixed asset Register; and
- (viii) budget control register.

48. **Cancellation and Destruction of Sub-vouchers.**— The following rules for the prevention of the fraudulent use of sub- vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers:

- (i) unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of 10 years. In case of electronic record, it shall not be destroyed and instead archived after every five years;
- (ii) every sub-voucher which is not forwarded either to the Accountant General/District Accounts Officer or to a controlling officer along with bill but is recorded in the office to which the expenditure relates, shall be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialed by the officer authorized to draw the contingent bills of the office. The cancellation shall be made at the time when the contingent bill in which the sub-voucher or sub-vouchers are included is actually signed. If the amount of a sub-voucher exceeds the permanent advance, the cancellation shall be made immediately the payment is made and entered in the contingent register;
- (iii) sub-vouchers submitted to a controlling officer, shall be duly cancelled by him after check and the cancellation shall be attested by the controlling officer at the time of countersignature of the bill;
- (iv) in all cases in which sub-vouchers are not required to be submitted to the Accountant General/District Accounts Officer or the Controlling Officer, the Drawing and Disbursing Officer shall certify in the bill that sub-vouchers other than those attached to the bill have been destroyed or so defaced or mutilated that they cannot be used again. A similar certificate shall be furnished by the controlling authority in respect of sub-vouchers submitted to him by the drawing officer.
- (v) sub-vouchers which are required to be sent to the Accountant General/District Accounts Officer shall not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accountant General/District Accounts Officer.

**Explanation.**—Sub voucher is a supplementary document serving as evidence for some claimed transaction, as the receipt or expenditure of money.

**49. Maintenance of accounting record.**—(1) Books of account shall use pre-numbered pages and primary books of accounts e.g. cash books and ledgers, are to be bound.

(2) Under no circumstances are pages to be removed from any primary book of account.

(3) All electronic records shall be backed up on daily basis

(4) All backups shall be stored in a secure location.

(5) Computerized records shall be archived after every five years.

50. **Minimum periods for retention.**—All accounting records shall be retained either in the original form or suitable substitute for a period of ten years from the date of certification of the latest entry by audit or review by the PAC (whichever is later).

## CHAPTER- 8

### ASSIGNMENT ACCOUNTS AND SUB-ASSIGNMENT ACCOUNTS

51. **Assignment Accounts and Sub-Assignment Accounts.**—(1) Principal Accounting officers are competent to sanction in case of Assan Assignment Accounts by themselves and on approval of Finance Division in case of Foreign Currency Revolving Fund Account (Foreign Currency), in designated branches of National Bank of Pakistan in the jurisdiction of the accounting offices in which the user organization is located or the amount has been budgeted.

(2) Assignment Account shall be either part of Federal Consolidated Fund or Public Account.

(3) Any amount as ceiling/unspent balance at the close of financial year in an account opened in Consolidated Fund shall lapse, however in case of foreign currency revolving fund accounts, lapsed balance shall be protected by budgetary allocation in the ensuing financial year.

(4) Whenever an Assignment/sub-Account is sanctioned under sub-rule (1). A request shall be sent to manager of the designated branch who shall open the account or sub-account. Copies of the sanction shall also be communicated to the Accountant General and District Accounts officer in whose jurisdiction the Bank is located.

(5) A drawing officer authorized to operate an assignment account is not permitted to draw the whole amount and place it in a separate drawing account at the Bank or in a private account.

(6) When funds are released or as a prescribed ceiling through an assignment account at a branch of the National Bank of Pakistan, the Principal

Accounting Officer shall issue sanction for placement of funds in Assignment Account/ Sub-Assignment Account to the Accountant General and the District Accounts Officer concerned.

(7) On receipt of sanction letter for placement of amount in Assignment Account or sub-account, the accounting offices shall authorize the Manager, National Bank for the ceiling endorsing a copy thereof to the Manager, State Bank, in whose area the account is opened.

(8) The letter of assignment shall inter alia specify, the maximum amount up to which an authorized officer shall have the authority to draw on the account, the head of the account to which the amounts are debitale.

(9) On receipt of sanction letter for placement of amount as a ceiling, the Bank, shall cash the cheques presented by the authorized officer of the Government Department or a local government or an autonomous body with the endorsement by the concerned Accounting Office, within limits specified in the sanction letter. The National Bank of Pakistan shall ensure that payment of assignment cheque is made after verification from the schedule provided by the authorized officer.

(10) No funds shall be released in advance to the National Bank of Pakistan. The assignment Account at the National Bank of Pakistan branches shall be within the Federal Government account and the drawings there from shall be adjusted against the Federal balance.

(11) The branch of the National Bank of Pakistan making payment on the basis of the assignment Account cheques, shall send the paid instruments with a scroll showing particulars of payments to the Accountant General/District Accounts Officer on the next working day along with other instruments. The paying branch of the National Bank of Pakistan shall 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 shall advise these figures of payments to the Central Accounts Section (Accounts Department), State Bank of Pakistan, Central Directorate, Karachi through its daily statement of Government receipts and payments where the amount of such payments shall be debited to the account of the Federal Government concerned 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 re-imbursement against such payments through their main branches at those places from the State Bank of Pakistan's respective office

(12) The authorized officer or officer nominated by him on his behalf shall be supplied, by the Accounting Office, with cheque books, duly

super-scribed with 'Assignment Account Cheque and no amount shall be drawn on cheques other than those issued by the Accounting office.

(13) If at an Accounts office, there are more than one assignment accounts, these shall be consecutively numbered, indicated on the cheques drawn and intimated to the authorized officer and the concerned branch of the National Bank of Pakistan.

(14) No receipts shall be tendered for credit to the assignment accounts.

(15) No money shall be drawn from the assignment account unless it is required for immediate disbursement, or the amount has already been expended out of permanent advance or imprest. It shall not be permissible to draw the whole amount authorized or a part thereof and to place it in a separate account at the treasury or in a commercial bank.

(16) The credits in an assignment account, the drawls and the balance shall be reconciled every month by the authorized officer with the accounting office.

(17) The term "authorized officer" means an officer who has been to authorized by the Principal Accounting Officer to operate the assignment account.

(18) In cases requiring remittance in foreign currency, where rupee equivalent cannot be pre-determined, the National Bank of Pakistan shall, on receipt of an authority letter duly embossed with the special seal of the authorized officer, arrange remittance against the balance in the Assignment Account, through the authorized foreign exchange dealer and intimate the amount in Pak rupees charged to such Account to the authorized officer on each occasion.

(19) Detailed Procedures for the operation of Local Currency Assignment accounts from withdrawal of funds from Federal Consolidated Fund, from Public Account of the Federation and Foreign Aid Assignment Accounts are reproduced at **Appendix- D** and **Appendix-E** and **F** respectively.

## CHAPTER-9

### DEPOSITS

52. **REVENUE DEPOSITS.**— (1) A person claiming refund of a deposit shall produce an order of the court or authority which ordered acceptance of the deposit, the Accounts Officer/ Treasury officer shall compare this order with the relevant entry in the register of receipts and if the receipt is traced and if the balance be sufficient he shall take the payee's receipt, authorize payment and

record it at once under his initials, both in the register of repayments, Form T.A. 21[see Account Code (Vol II)], from which the daily total is carried to the Cash Book, and in that of receipts, Form TA 20, also noting in both the date and amount of the repayment. The payee may receive payment through his bank account after verification of Form TA 21 and authorization thereon. (See Article 66 of Account Code Volume II and note there under). If credit of the item is not verified, the Accountant General/District Accounts Officer shall endorse this fact on the order and return it to person presenting it.

(2) All refunds more than Rs. 50,000/- shall be got re-verified by the Treasury/District Accounts Officer from the issuing authority, before authorization.

53. **Bid security or performance guarantee deposits.**—shall be refunded only under the authority of an order endorsed upon the original credit challan by the departmental officer in whose favour the deposit was made. It shall be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the deposit, instead of being refunded, be carried to the credit of Government, he shall return the original challan with this direction whereupon the Treasury/ District Accounts Officer shall make the necessary transfer on the authority of this voucher.

54. **Form of voucher.**— (1) Form -17 shall be used for repayment order and voucher for deposits repaid. It may be filled in Urdu or English. The order shall be signed by the presiding officer of Court or authority which ordered for the deposit into the Bank/Accounts Office after giving correct deposit number of vouchers.

(2) Each book on form-17 shall consist of 100 forms. All books shall be machine-numbered by the Government Printing Press.

(3) The books shall be stocked in federal treasuries in double lock and shall be issued to courts or other authorities on their written request in accordance with the procedure prescribed for the issuance of Cheque Books.

(4) The book, on receipt from the Accounts office/Treasury, shall be kept in personal custody of the officer competent to use the books.

(5) Deposit repayment order shall remain in force for a period of one month after which no repayment shall be made on its authority unless it has been revalidated.

(6) A deposit repayment voucher shall not be entertained in an treasury/Accounts office except on the forms of the book issued by the same Treasury/Accounts office.

(7) A deposit repayment voucher shall in no case be prepared at the Treasury. As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words “Passed for payment”, thus “Passed for payment for Rs. ....”.

55. **Lapsed deposits.**—Deposits which have lapsed and so have been credited to Government cannot be repaid without the sanction of the Accountant General, Pakistan Revenues at a federal treasury. The application for sanction shall be made in **Form -18**. Each book of Form -18 shall consist of 100 Forms which shall be machine numbered by the Government Printing Press. There shall be a separate application for deposits repayable to each person, and it shall be used as the voucher on which the payment is to be made.

56. **Civil and Criminal Courts deposits.** There are two methods by which the civil and criminal court deposits may be repaid—

(i) in the first of these, when each deposit is separately paid into the Treasury, repayments are made upon vouchers in Form -20 passed by the presiding officer and setting forth the particulars necessary for the entries in the Treasury registers; and

(ii) according to the other method when the civil courts and magistrates merely bank with the Treasury, remitting without detail, their gross deposit receipts for credit in a personal ledger, repayments are made by cheques on the Treasury/Accounts office which are taken to debit of the same personal account.

**Explanation.**— The second method is followed only in the case of the Small Cause Court.

## CHAPTER-10

### FUNDS

#### GENERAL

57. **Personal Deposits.**—Withdrawals are made only on cheques signed by the responsible administrators, which remain current for three months after the date of issue or 30<sup>th</sup> June of the financial year in which these are issued, whichever is earlier. AGPR/District Accounts Officer’s duty is simply to see, on presentation of cheque, that withdrawals are made only on cheques signed by the responsible administrator and that the withdrawals never exceed the balance in hand.



58. **Service and other Funds.**—(1) Advances from any fund may be drawn from the Accountant General Pakistan Revenue/Accounts Office in accordance with the rules of the fund. With this exception, no payment on account of any fund, whether as a refund of a subscription overpaid or as repayment of the whole or a part of the amount accumulated at the credit of subscriber, can be made without the express authority of the Accountant General/District Accounts Officer.

(2) Payment, when authorized, shall be made only on the personal receipt of the depositor or, when he is absent from Pakistan, on that of his duly authorized agent. In the event of his death, payment shall be made only to his legal representative.

(3) Payment of the claims for withdrawals from the General Provident Fund to officers/officials shall be made by direct credit to their bank accounts on the authorization of the head of the office in all cases including the case of deceased subscribers.

(4) Disbursing Officers are authorized to make payments on account of advances on the authority and responsibility of the officer sanctioning the advance after pre-audit by the Accountant General/District Accounts Officer.

## CHAPTER-11

### WATCHING PROGRESS OF RECEIPTS

59. **Role of the Revenue Collecting Officer.**—(1) The duty of the Revenue Collecting Officers is to see that all income due is claimed, realized and credited promptly into the Bank under proper classification and whereas the duty of the Controlling Officers and the Heads of attached Departments and Principal Accounting Officers is to supervise the proceedings of the Receipt Collecting Officers.

(2) In order to enable the Controlling Officers, Heads of attached Departments and Principal Accounting Officer to supervise the proceedings of the Revenue Collecting Officers, and to ensure that all income due is claimed, realized and credited into the Government Accounts duly classified in accordance with the Chart of Accounts, the Revenue Collecting Officers shall, except where a different procedure or the use of specific forms is specially prescribed, furnish to the Controlling Officers, and the Heads of Attached Departments monthly statements in **Form -19** containing the estimates and the actual collections under the function/object for which they are responsible.

(3) The statements mentioned in rule 89 shall be compiled from the records of, and the accounts maintained in, the office of the Revenue Collecting Officers and not from the records or accounts maintained in the Accounts

Offices. The officers and the staff assisting the Revenue Collecting Officers in the preparation of these statements are responsible that these instructions are observed scrupulously by them and that the statements in question are prepared independently of the accounts prepared by the Accounts Offices. The Revenue Collecting Officers shall personally satisfy themselves that these statements are prepared independently of the receipt registers being maintained under the SAP system. When, for any reason, it becomes necessary to compare the statements with the Accounts Office record, the comparison shall be made only with the express orders of the concerned Revenue Collecting Officer, and the Accountant General/District Accounts Officer.

**60. Role of Accounts Office and Controlling Officers.—**(1) In order to enable the Controlling Officers, Heads of Attached Departments and the Principal Accounting Officers to verify whether the amounts shown as realized in the statements in **Form-19** submitted to them by the Revenue Collecting Officers have actually been realized and credited to the proper receipt object, the Accounts Office concerned shall furnish them statement showing the amounts credited in the Accounts to receipt objects in the respective jurisdiction. By a comparison of the returns in **form-19** submitted by the Revenue Collecting Officers with the statements of credits furnished by the Accounts Office concerned, the Controlling Officers and the Heads of Departments shall satisfy themselves that the amounts reported as collected have been duly credited to the Federal Consolidated Fund. If there is any discrepancy in the figures reported by the Revenue Collecting Officers and the Accounts Office concerned, they shall have them reconciled. The Accountant General/District Accounts Officer shall send prompt replies to queries received from the Controlling officer so that the work of re-conciliation is not held up.

(2) In order to ensure regular monthly comparison of departmental and accounts figures, statement of receipts referred to in sub-rule (a) above shall be submitted by Account's officer concerned to the Controlling Officers and the Heads of Departments concerned on the 7th of second month following that to which the figures relate for comparison with the accounts of the latter. The Controlling Officers and the Heads of attached Departments after reconciliation as a result of comparison of the statements shall communicate their acceptance of the figures to the Accounts Office concerned.

(3) The Accountant General/District Accounts Officer concerned is only responsible for the correct rendering of the accounts of all sums actually paid into the government accounts and credited to Federal Consolidated Fund, he is not responsible for the correctness of the demand or for the correspondence of the amount that ought to be paid into government accounts with the amount actually realized. The Heads of Attached Departments and the Controlling Officers who shall ensure, with the help of the returns submitted by the Controlling Officers in **Form-19** and the statement of credits received from the

Accounts Office concerned and by means of their supervision of the proceedings of the Revenue Collecting Officers, that all the sums due are claimed, realized and credited to the proper receipt object.

(4) In order to eliminate the variations between departmental accounts and the Accounts office record, Revenue Collecting Officers shall bear in mind that collections shall not, on any account be retained but shall be paid on the very date of receipt of funds to meet authorized charges connected with such collections being drawn separately from the Accounts Office/Bank on a proper voucher. When, however, for any reason, whether in consequence of neglect or otherwise, money realized in one month is not paid into the treasury/bank till the following month, or has been drawn upon wholly, or in part to meet authorized charges, the facts shall be distinctly stated in the departmental returns for the month of realization in order that the Controlling Officer may understand the reasons for the short credit in the treasury accounts. It shall also be observed that the departmental returns in **Form-19** submitted each month shall deal only with amounts realized in the month without reference to the period to which the realization relates.

(5) The departmental returns of each month shall be closed on the last day of the month to which they relate, and having been once closed, shall not be added to or altered in anyway.

(6) If any error is discovered before submission of the departmental returns in **Form-19** to the Controlling Officers, the return may be corrected and intimation being at the same time sent to the Accounts Office concerned in order that the wrong classification in the Accounts Office books may be corrected. When, however, an error is discovered after submission of the departmental return, the correction shall be made by a footnote in the next return, clearly explaining the error and intimation of the error shall also be sent to the Accounts Office.

(7) The Accountant General/District Accounts Officer concerned shall forward monthly to the Controlling Officers along with his returns a statement showing clearly all such corrections reported to his office, and also all additions to the treasury accounts of receipts made by adjustment in his office, such as cash recoveries of expenditure added to receipts instead of being deducted from charges. Controlling Officers are thereby enabled to exercise an immediate and thorough check over all departmental returns submitted to them.

(8) Care shall be taken that the classification of the departmental returns is in strictly accordance with that shown in the Chart of Accounts.

**61. Role of Principal Accounting Officer.**—Each Principal Accounting officer shall certify annually to the Finance Division by a separate letter to be submitted not later than the 1<sup>st</sup> January of the following financial year,

that the comparison of departmental returns received from Revenue Collecting Officers with the statement supplied by the Accountant General/District Accounts Officers concerned has been completely carried out for the previous year in respect of all objects relating to receipts for which he is responsible and that all differences have been reconciled.

## CHAPTER-12

### CONTROL OF EXPENDITURE

62. **Role of Supervisory Officers.**— The Principal Accounting Officer and Head of Attached Departments are responsible for controlling the expenditure from the grants placed at their disposal. This does not absolve Controlling Officers and the Drawing and Disbursing Officers of their responsibility in respect of the funds placed at their disposal or at the disposal of the offices subordinate to them. The Drawing and Disbursing Officers are the officers, directly responsible for the expenditure incurred against the funds allotted to them. The Controlling Officers, Head of Departments and the Principal Accounting Officers shall supervise the proceedings of the Disbursing Office subordinate to them and issue instructions to them wherever necessary. The Drawing and Disbursing officers shall pay prompt attention to such instructions.

(2) While supervising control of expenditure Principal Accounting Officers and Heads of Departments shall ensure that:—

- (i) that every item of expenditure incurred is regular and validly accrued liabilities; and
  - (ii) that the total expenditure incurred on a purpose does not exceed the grant or grants provided for those purposes.
- (3) In order to ensure that the expenditure incurred is regular and proper,—
- (i) these officers shall enforce financial discipline and strict economy at every step;
  - (ii) they shall ensure that all the relevant financial rule, regulations and policy instructions from the Finance Division are observed both by their own office and by the officer's subordinate to them; and
  - (iii) they shall see that the expenditure is incurred only in the public interest and upon objects for which the money was provided. In order to keep the total expenditure within the grant, they shall arrange to be kept informed periodically of—

- (a) what has been spent from the grant or grants placed at their disposal;
- (b) what commitments have been made and not paid for against such grant or grants; and
- (c) what liabilities are likely to be incurred during the remaining period of the financial year.

(4) Review the expenditure position and take such measure as may be considered necessary to check trend of excessive expenditure, if any. What liabilities are likely to be incurred during the remaining part of the financial year shall be ascertained by means of judicious assessment of the requirements of the Department or Departments controlled. What commitments have been incurred and not paid for shall be based on facts. In order that the information relating to the actual expenditure incurred is available, the instructions in the following rule shall be observed.

63. **Classification.**—Whenever a bill is prepared for payment at the Accounts office, the Drawing and Disbursing Officer shall indicate therein complete classification of the proposed expenditure, that is—

- (i) the major function, the minor function or sub-detailed function and detailed objects, if any, to which the expenditure included in the bill is to be debited; and
- (ii) whether the expenditure is “charged” or “voted”.

**Note.**— In case of online billing, Drawing and Disbursing Officer shall indicate only Cost Centre.

64. **Payment Schedules.**—(1) Immediately after the close of each month, the Accountant General/District Accounts Officer shall prepare, in duplicate, a schedule showing the numbers, dates and amounts of vouchers paid / cheques issued during that month and supply on the second of the month following that to which the schedules relate, a copy of each such schedule to the concerned Drawing and Disbursing Officers and the Controlling Officer.

(2) In case of payment of claims (including salaries) of the employees through direct credit, a summary is generated on monthly basis by the Accounts office and sent to the Drawing and Disbursing Officers for reconciliation. It is the responsibility of the Drawing and Disbursing Officers to minutely scrutinize the summary to ensure that salaries for the month have been correctly disbursed and credited to the bank accounts in respect of bonafide officers/officials who are working in his office and that they were not transferred, proceeded on leave without pay or absent from duty.

65. **Appropriation Register.**—(1) After the grant is communicated to a Drawing and Disbursing Officer, he shall open appropriation register in **form-20** by detailed objects-wise and note therein the grant so communicated for all detailed objects: The grants shall be noted in red ink at the top of the page of the register under each object concerned. The columns in these forms may be modified, with the approval of the concerned Principal Accounting Officers, to suit the requirements.

(2) In these registers the Drawing and Disbursing Officer shall enter every bill cashed at the Accounts Office under its appropriate object, and quote against each such entry the number and date of the voucher / cheque on which money has been withdrawn from the Government Account. In respect of the payments received at the pre-audit counter of the Accounts Office. . At end of each month the expenditure against each object shall be totaled. The total expenditure shall at the same time deducted from the grant shown at the top of each column, and the result brought forward to the account of the next month.

(3) If the grant against any minor or detailed object is increased or reduced by an authority competent to do so, the figure relating to the grant shall be corrected by plus or minus red ink entries.

(4) If a Drawing and Disbursing Officer receives information from Controlling Officer, Head of Department or Principal Accounting Officer that a particular item of expenditure has not been classified correctly, he shall correct the accounts of expenditure and the available balance of the grant by means of minus or plus entries in red ink, and if such miss-classification travelled through the record of the Accountant General/District Accounts Officer, he shall also get it rectified in the accounts maintained by the Accounts Officer.

66. **Role of Drawing & Disbursing Officer.**—(1) Immediately after the close of the month, the Drawing and Disbursing Officer shall prepare a statement in Form-21 copying therein all the entries in register in the same form maintained by him under rule 101, in sub-rule (1) relating to the sums drawn by him during that month, against each entry in this statement, he shall note the number and date of the cheques issued during the month and compare it with figures shown in the system.

(2) As soon as the schedule referred to in rule 100, in sub-rule (1) is received from the Accounts Office, the Drawing and Disbursing Officer shall compare it with the statement prepared by him in accordance with the instructions contained in sub-rule (a), reconcile the discrepancies, if any, and forward to the Controlling Officers, the statement as reconciled, by the dates along-with the supporting documents mentioned against each. The statement shall be accompanied by a certificate that these have been compared with the schedules and budget execution report available in the system and found correct.

(3) The Controlling Officer shall, for such part of the grant as he retains under his own control, carry out procedure detailed in these rules

67. **Role of Controlling Officer.**—The Controlling Officer shall maintain register in **Form-22**. He shall post therein, the monthly actuals as received from the Drawing and Disbursing Officers in form mentioned in these rules and his own monthly expenditure and he shall check the totals of these two with the schedules received from the Accounts Office and with the accounts received from the Drawing and Disbursing Officers. These figures shall be furnished to the Head of the Department/Principal Accounting Officer be furnished in the **Form 22**.

68. **Role of Principal Accounting Officer.**—(1) Principal Accounting Officer shall prepare a monthly account in **Form-23** of the expenditure under each detailed object thus working up to the total monthly expenditure each such object. For this purpose, he shall consolidate the statements he receives from, and add thereto the expenditure incurred by him, otherwise than through the Controlling Officers and the Drawing and Disbursing Officers under them. This statement shall be prepared and forwarded to the Accountant General, Pakistan Revenue so as to reach him by the 20<sup>th</sup> of the month following that to which the accounts relate. It shall be accompanied by the Disbursing Officer's statements in original, from which it has been compiled. It shall be prepared separately for each minor or detailed object, showing the expenditure against each minor or detailed object. The Accountant General Pakistan Revenue shall check with his own accounts, which shall be based on vouchers received direct from the other Accountant General/District Accounts Officers and the Principal Accounting officer and the Accountant General, Pakistan Revenue shall be jointly responsible for reconciling the differences and correcting misclassifications. Any misclassification detected by the Accountant General, Pakistan Revenues shall be generally communicated to the Head of Departments / Principal Accounting officers who shall pass them on, through the Controlling Officers, to the Drawing and Disbursing Officers with necessary orders for corrections. The corrections shall be made by a red ink entry in the column of remarks against the item reclassified, and a plus and minus entry made in the register where it is maintained.

(2) The Accountant General, Pakistan Revenues shall communicate to the Head of Departments/ Principal Accounting officer not later than the 10<sup>th</sup> of the month next to the one following the month to which the accounts relate, (that is to say, the accounts for the month of April shall be supplied not later than the 10th of June) the total expenditure under each detailed object distinguishing the expenditure charged upon the Consolidated Fund from the other expenditure.

(3) The Accountant General, Pakistan Revenues shall communicate to the Head of Departments / Principal Accounting officer any expenditure,

incurred under any of the functions for which the latter is responsible, which may have reached the Accountant General through the various "exchange accounts" As debits received through various exchange accounts for May, June and June Final are adjusted in the office of the Accountant General after the 1<sup>st</sup> July following, when it is too late.

(4) Head of Department / Principal Accounting Officer to obtain additional appropriation to cover the excess expenditure, if any, the Head of Department/ Principal Accounting Officer, with a view to exercising effective control over the expenditure and to avoid lapses of grants, shall obtain, early in the month of April each year, from the departmental officers rendering the service, the figures of expenditure-which are expected to be adjusted against their grant during those-months. If any excess is anticipated, the amount involved shall be included in the second statement of excess and surrenders with an explanation that the figures are based on information received from departmental officers of expected debits through exchange accounts.

(5) The Head of Departments/ Principal Accounting Officer, whether they are also Controlling Officers or not, shall, without waiting for the verification of the accounts, send to the Finance Division by the 20th day of the month next to the one after that to which the account relates, a statement in **Form-23** showing monthly expenditure by detailed objects, "charged" expenditure being shown separately from other expenditure.

(6) The Head of Departments/ Principal Accounting Officer, whether they are also Controlling Officers or not, shall take steps to maintain a separate watch over expenditure incurred from time to time on important objects, such as expenditure on account of dietary charges in jails, purchase of police uniforms, or purchase of medicines/dietary charges in hospitals. It is necessary to deal with such items separately from the ordinary monthly expenditure accounts. The Head of Departments/ Principal Accounting Officer shall decide for themselves what method they shall adopt to watch such expenditure. In some cases they may prefer to keep the entire grant under their own control and order Drawing and Disbursing Officers, who wish to spend money against it, to apply to them for a special allotment. In other case they may prefer to distribute the grant and merely order the Drawing and Disbursing Officers to report expenditure against that particular allotment as soon as they incur it, no doubt separately from the ordinary monthly accounts of expenditure. Whatever method they may adopt, they shall take care to see that they are informed not only of actual expenditure against such grants, but also of liabilities that have been incurred which shall ultimately be met from such grants.

69. **Role of Accountant General, Pakistan Revenues.**—(1) The Accountant General, Pakistan Revenues shall watch progress of expenditure against.—



- (i) the provision under each grant, and where a grant comprises more than one major function, under each major function as a whole;
  - (ii) the provision for each detailed object within a grant; and
  - (iii) the Accountant General, Pakistan Revenues shall report to the Head of Department/ Principal Accounting Officer, when excess appears to be likely and shall stop payments exceeding allocations.
- (2) In addition to the running account of expenditure, a ledger account in **Form-24** shall be kept by Heads of Departments/Principal Accounting Officer,—
- (i) for each major function as a whole containing entry authorized by the National Assembly.
  - (ii) for each minor function as a whole containing entry authorized by the Finance Division,
  - (iii) for each object.
  - (iv) similarly, Controlling and Drawing and Disbursing Officers shall keep a record of the sums allotted to them under each object. The principal use of the ledger shall be to serve as a check on the grants as shown in the monthly statements in Form -17 It is also used in preparing the statements of excesses and surrenders.
- (3) If it is felt that, for any valid reason, the grant is likely to be exceeded, the Head of Department / Principal Accounting Officer shall take immediate steps to prevent expenditure in excess of a grant.

## CHAPTER-13

### LOANS AND ADVANCES

70. **Introductory Note.**— These rules apply to Loans and Advances provided for in the Federal budget only.

71. **Sanctions.**—A competent authority may sanction loans and advances to Provincial Governments, Local Governments, Autonomous bodies, Public Sector Companies established under Principal Accounting Officers and may sanction loans and advances to Government servants for the purposes and subject to the conditions specified in the following rules—

- (i) sanction shall be subject to the condition that the borrower has the capacity to repay the loan; and

- (ii) the sanctions of loan shall indicate the purpose of the loan so preferred, the rate or the method to determine the rate of profit on the loan, the method of and the period of repayment thereof.

72. **Budget estimates.**—(1) Provision shall be made in the budget estimates for all types of loans and advances which can be foreseen; a timely estimate both of the advances and of the recoveries of the coming year.

(2) The Accountant General/District Accounts Officer shall maintain detailed accounts and watch recovery and fulfillment of conditions of payment and repayment of loan and advances. Notwithstanding, the responsibility for supervision, accounting and control over advances and loans, shall continue to devolve upon the departmental authorities, who shall also be responsible to watch their recoveries and to see that conditions attached to each loan or advance are fulfilled, in addition he shall also keep informed the sanctioning authority about recovery of the loans, on annual basis.

(3) No public department or public officer may incur any expenditure or any liabilities against such loan funds unless a statement in writing is first obtained from the Accountant General Pakistan Revenue, that the amount is available out of the loan funds earmarked by him and are available for the proposed expenditure.

73. **Interest.**—(1) Interest rate shall be fixed for a loan at the time of its approval at the rate of three preceding months' average cost of borrowing by the Government.

(2) The payment of loan shall reckon for interest on the last day of month in which such payments are made.

74. **Release of Loan Money.**—Payment shall be made in the following manner—

- (i) every loan to a Provincial Government, Public Entity, Local Government and a Public Sector Company shall be sanctioned subject to such conditions as may be prescribed by the Finance Division;
- (ii) the loan shall be released in such manner as may be prescribed by the Finance Division in individual cases; and
- (iii) the payment of loan shall be recorded in the books of the Accountant General/District Accounts Officer for watching the recoveries of loan.

**75. Conditions of Repayment.**—(1) Loans and advances are usually made to Provincial governments, Public entities, Local Governments and Public Sector companies under the following conditions—

- (i) a specific term shall be fixed which shall be as short as possible, within which each loan shall be fully repaid in installments with interest due. The term may not exceed 20 years;
- (ii) the term is to be calculated from the date on which the loan is completely raised or declared by the competent authority to be closed;
- (iii) dates shall be fixed for the payment of installments; and
- (iv) installments paid before the due date shall be taken entirely to principal unless any interest for a preceding period is overdue.

(2) When a loan of public money is taken out in installments, the first half-yearly repayment shall not be demanded until six months after the last installment is taken; meanwhile simple interest only shall be realized. But shall it appear that there is undue delay on the part of the debtor in taking out the last installment of a loan, the Government may, at any time, declare the loan closed and order repayment of capital to begin with. The AGPR / District Accounts Officer shall bring to notice any delay that appears to him to require this remedy and he shall take this step whether there are any dates fixed for the taking of installments or not.

(3) If, in any case, dates have been fixed for the payment of interest or for the repayment of installments of debt, then such repayments shall not begin until the second of the half-yearly dates so fixed after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on 31<sup>st</sup> March and the interest to be payable on 30<sup>th</sup> June and 31<sup>st</sup> December the first half-yearly installment in repayment of principal shall not be due until 31<sup>st</sup> December following. Simple interest only shall be due on the intermediate 30<sup>th</sup> June.

(4) Sub-rule (2) and (3) are applicable, *mutatis mutandis*, to loans the repayments of which are made by other than half-yearly installments.

(5) When the repayment of an advance with interest is made by fixed, equal periodical installments, punctual payment of the installments is indispensable, as otherwise the loan shall not be discharged in time.

**76. Defaults in Payment.**—(1) Any default in the payment of interest upon a loan of public money, or in the repayment of the principal shall be

promptly reported by the Accountant General to Finance Division. On receipt of such a report, the Finance Division shall immediately take steps to remedy the default.

(2) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest, upon all overdue installments of interest, or principal and interest. If a penal rate is enforced, it shall not be more than three percent per annum.

(3) The responsibility imposed on the Accountant General by this rule refers only to the loans, the detailed accounts for which are kept up by him.

(4) A competent authority may remit loans and advances or waive recoveries of loans and advances on account of their irrecoverability or otherwise. Such loans and advances shall be debited to the Federal Revenues by per contra credit to the loan or advance account concern.

(5) In the case of Departmental loans, it shall be the duty of the Departmental Authorities, as soon as any such advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts, and to advise the AGPR / Treasury Officer in order that he may charge off the amount as expenditure and direct its being written off in the plus and minus memorandum. Such irrecoverable advances shall nevertheless be registered by the Departmental Authorities in a separate account or record, in order that any possible eventual recovery may be made.

**77. Periodical Review.**—(1) An annual report upon outstanding loans shall be submitted by the Accountant General, Pakistan Revenues for review by the Finance Division by 30<sup>th</sup> September in a statement in Form-28.

(2) Finance Division shall conduct a Loan Review of annual statements with a view to enforce repayments of the principal and interest due from time to time.

**78. General.**—(1) These rules do not ordinarily apply to Government servants who are not in permanent Government employment. As the pay of such persons does not constitute adequate security for a loan, advances shall not ordinarily be granted to them. In special cases, however if the circumstances admit of the provision of adequate security, advances may be granted in accordance with the terms of these rules to officiating or temporary Government servants without substantive appointment under general or special sanction of the Finance Division. Interest rate charged on these loans shall be equal to GPF interest rate notified by Finance Division each year for government servants earning interest on their GPF accounts. However, no interest shall be charged on those government servants who are keeping interest free GPF accounts

(2) In cases, where pay bills for a month are disbursed before the end of the month, an installment in repayment of an advance received through the pay bill shall be taken as having been refunded on the first of the following month, the normal date for the disbursement of pay.

(3) If in any particular case any advance is drawn in more than one installment, the rate of interest recoverable shall be determined with reference to the date on which the first installment is drawn.

(4) In the case of a Government servant who dies before retirement and against whom recoveries are due on account of house building and/or conveyance advances, no recovery shall be made in respect of interest charges thereon. In case recoveries on account of interest charges may be in progress at the time of death no recovery shall be made in respect of the remaining amount of interest charges. All advances are subject to adjustment by the Government servants receiving them in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly shall not be affected by the fact of the borrowing Government servant going on leave of any kind with leave salary or his drawing subsistence grant. The sanctioning authority may in exceptional cases order a reduction in the amount of the monthly installment, provided that in the case of interest-bearing advances to Government servants, the whole amount due shall be completely recovered within the period originally fixed.

(5) In the case of interest-bearing advances to Government servants, an authority empowered to deal with an application for an advance shall not issue an order of sanction until the Accountant General has certified that funds are available in the year in which the payment of the advance shall be made.

### **Interest Bearing Advances**

**79. General Rules regulating interest bearing advances.—**(1) The following rules regulate the drawing of advances bearing interest,—

- (i) no advance shall be sanctioned unless a certificate to the effect that there is sufficient balance available for expenditure is obtained from the Accountant General [provided that no such certificate shall be required if the advance is sanctioned by the Finance Department in emergent cases; and
- (ii) unless sanction is accorded within three months in the case of house building advances and within one month in the case of other advances, from the date of issue of the certificate of availability of funds from the Accounts Office, this certificate shall be considered as having become invalid and a fresh one shall be called for.

- (iii) the last pay certificate granted to a government servant under advances shall specify the original amount of such advances, the amount repaid and the balance together with interest, if any, accrued and remaining due.

(2) The interest shall be calculated on balances outstanding on the last day of each month. In cases where pay for a month is paid before the end of the month, an installment of an advance recovered through the pay shall be taken as having been refunded on the 1st of the following month, the normal date for disbursement of pay. When an advance is drawn in more than one installment the rate of interest recoverable is determined with reference to the date on which the first installment is drawn.

(3) In case a Government servant dies before retirement and against whom recoveries are due on account of House Building / Purchase and / or Conveyance Advances, no recovery shall be made in respect of interest charges thereon. In case recoveries on account of interest charges may be in progress at the time of death, no recovery shall be made in respect of the remaining amount of interest charges.

(4) No interest shall be charged on the advances drawn by Government servants whose deposits in the Provident Fund Account carry no interest, subject to the condition that Government servant has not received interest on his Provident Fund accumulations prior to the withdrawal of the advance from the Government.

**80. House-Building Advances.**—(1) Advance for construction of a house. Advances may be made under the sanction of the Principal Accounting officers and Heads of Departments, and Heads of Circles in the Pakistan Post Office Department to Government servants, who desire to build houses, for occupation by themselves, at any place in Pakistan. No advance is ordinarily permissible to a government servant who is likely to retire before complete recovery can be affected.

(2) House building advances for construction/purchase of houses in Azad Kashmir territory may also be granted to the Federal Government servants domiciled in Azad Kashmir subject to usual conditions

(3) Advances shall be granted for the construction of new houses. Advances shall also be granted for purchasing a newly constructed house, or for completely reconstructing a house already owned by the Government servant concerned, or for extending/renovating a house already owned by the Government servant concerned.

(4) All such advances shall be *bona fide* required for the purpose of building suitable houses for the personal residence of the officers/official

concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

(5) Advances for the construction of new houses. Advances for the construction of new houses may be drawn in two equal installments. The first installment shall be paid on the production of documents establishing proprietary rights in the land and the second installment shall be paid only when the house reaches plinth level. Advances granted for reconstruction, purchase, extension or renovation of houses may, however, be drawn in one installment, provided all other conditions governing the execution and registration of mortgage deed, etc., are duly fulfilled and the Government interest is fully secured. The repayment shall commence from the month immediately after the grant of the second installment or six months after the drawl of the first installment whichever is earlier. The repayment shall be completed in 10 years in the case of an officer and in twenty years in the case of an official, provided that the age of the Government servant concerned at the time of repayment of first installment is below years in the former case and below 38 years in the latter case. In the case of those who may at the time of such repayment be attaining the age of 47 years or 38 years, as the case may be, the number of installments by which recovery is made, shall be so regulated as to enable the recovery of the total amount advanced, including interest, possible before the date on which the officer/official may be reaching the age of 60 years.

(6) No advance shall exceed 24 months' pay of a Government officer, and 36 months' pay of a Government official, to whom it is made. Not more than one advance shall be made to a Government servant for the same house or for another house at the same station, or at any other station.

(7) A second advance may, however, be granted to a Government servant for the construction of a house in Islamabad provided he has fully repaid the advance previously drawn from the Government with interest thereon.

(8) Second and Third House Building Advance may be allowed to Government servants, provided he has fully repaid the advances previously drawn from the Government with interest thereof, if any. All other conditions for grant of HBA shall continue to apply.

(9) The full advance shall be admissible only to those who are less than 47 years of age in the case of officers and 38 years of age in the case of officials on the date of the repayment of the first installment of the advance. In the case of those officers who are above the age of 47 years and those officials who are above the age of 38 years, the amount of the advance shall be reduced so much as may enable the recovery at the rate of not more than 1/4<sup>th</sup> of the Government servants pay in any one month of the total amount advanced including interest, possible before the retirement of the Government servant. For instance, an officer who is 55 years of age on the date on which recovery of the advance is to commence,

shall get a house building advance equal to his 15 months' pay ( $\frac{1}{4} \times 60$ , *i.e.*, the number of months for which the officer/official has still to serve.

(10) The advances may be revised on the request of the Government servants concerned subject to the following conditions,—

- (i) the increase in pay otherwise than by accrual of time scale increments is not less than 20%;
- (ii) the net amount payable against the revised sanction be arrived at after the adjustment of any amount drawn against the original sanction, whether that amount, or any portion thereof, has been repaid or not;
- (iii) the installments of recovery shall be re-fixed so as to recover the total amount minus the amount already repaid within the maximum period originally prescribed;
- (iv) the revision shall be admissible only if the event entitling the Government servant for the revision of the advance takes place within a period of 12 months prescribed for the completion of house from the date of the drawls of the first installment of advance for construction, as distinct from the installment for development charges;
- (v) the revision shall not be allowed, if the house has been completed and occupied by any one; and
- (vi) if the mortgage deed already executed and registered stands for the advance originally sanctioned, the mortgagor may be required to execute a new separate deed in form 21. The new deed shall also be registered under the Registration Act.

81. **Recovery of Advances.**—(1) Advances shall be recovered by the deduction of monthly installments, of not less than 20% of the pay of the Government servant concerned from his pay bills. In the case of those who at the time of the repayment of the first installment of the advance are more than 47/38 years of age, the rate of recovery shall be such higher rate than 20% of pay as may enable the recovery of the principal together with interest possible before the retirement of the officer. The authority sanctioning an advance may permit recovery to be made in a smaller number of installments, if the officer receiving the advance so desires. The amount of interest calculated shall be recovered in one or more installments, each such installment being not appreciably greater than the installments by which the principal was recovered. The recovery of interest shall commence from the month following that in which the whole of the principal has been repaid.



(2) The installments shall be recovered in cash during the periods of leave without pay. If the Government servant fails to pay any such installments in cash, the arrears of installments falling due during period of leave without pay shall be recovered in lump sum from the first payment of pay or allowances which may become due to the Government servant at the end of that leave.

(3) In order to secure Government from loss consequent on a Government servant dying or quitting the service before complete repayment of the advance with interest accrued thereon, the house so built together with the land it stands upon shall be mortgaged to Government, by whom the mortgage shall be released on liquidation of the full amount due.

(4) The mortgage bond shall be prepared in **Form-26** and the re- conveyance in **Form-27**. The officer shall satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

(5) This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the un-expired portion is of a term and value sufficient to justify the grant of advance, and that there is no danger of the lease lapsing or of Government being unable to dispose of it, shall it become necessary to foreclose the mortgage. In examining the mortgagor's title, care shall be taken to see that the lease does not prevent any sub-demise by the lessee (the mortgager). The mortgage bond in such cases shall be prepared in **Form-28**.

(6) In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken on lease, the sanctioning authority may, at its discretion ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the sanctioning authority finds that such dues have not been paid by the borrower, steps may be taken to recover the said dues including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

(7) The applicant's title to the property shall be examined by the sanctioning authority before the advance is actually paid, and in cases where there is any doubt as to the validity of that title, the Revenue and Registration authorities or if technical legal advice is necessary, the Law Officers of Government shall be consulted.

(8) The Head of the Office in the case of a Government official and the Controlling Officer in the case of a Government officer shall when asking for the authority for payment, send to the Accountant General/District Accounts Officer concerned a certificate either in the bill in which the advance is drawn, or separately, to the effect that the mortgage bond in **Form-28** has been executed by

the Government servant taking the advance and that it has been duly registered. Advances on account of development charges shall be allowed when the societies demand these charges from the Government servant concerned. At the time of the drawl of such advances the Government servant shall sign an agreement in He shall be required, as soon as it is possible for the societies to allot the land to him, to produce original documents showing that the land has actually been allotted to him. When he has been allotted land and wishes to draw further advances for the construction of a house, advance shall be allowed up to a maximum of 50% of the total house building advance sanctioned in his case. At the time of drawl of this installment he shall be called upon to execute an agreement in **Form-28**. This installment is intended to enable him to start building the house and to complete at least the plinth. As soon as practicable and in any case, not later than three months from the date of the drawl of this installment, he shall produce a certificate from the Executive Engineer appointed by the Government for the purpose to the effect that the plinth has been finished. Thereafter, he shall be asked to execute a mortgage deed in **Form 29**. Further installment shall be allowed on the fulfillment of the above conditions.

(9) Advances may also be given where considered necessary for the purchase of land or for leasing land on which to construct a house, if the other conditions laid this paragraph are satisfied and the total amount of the advance for the purchase or leasing of the land and the construction of the house does not exceed 24 months' pay of the officer concerned. The Government servant shall sign an agreement in **Form-29** at the time of taking an advance for the purchase of land and the amount shall not exceed what is required for the purpose. A mortgage deed in **Form-30** shall be executed before any further advance is drawn for the purpose of constructing the house. The mortgage deed shall be registered within 4 months of its execution.

The mortgage deed shall be registered within 4 months of its execution.

(10) Applications for advances shall be made through the applicant's departmental superior, who shall record his opinion as to the necessity for the assistance solicited. The applicant shall certify that the sum is to be expended in building only, and pledge himself that, shall there be any surplus funds after the house is completed, they shall be at once refunded to Government.

(11) The last pay certificate granted to Government servants under advances shall specify the original amount of such advance, the amount repaid and the balance together with interest accrued.

**82. Advances to the temporary Government servants.**—Advances may be granted to the temporary Government servants subject to the following conditions,—

- (i) the temporary Government servant has completed at least 10 years continuous service. However, the temporary Government servants in Basic Pay Scales No. 1 & 2 shall be eligible to draw the advance irrespective of the length of their temporary service;
- (ii) a certificate is produced from the Head of the Department to the effect that his services are not likely to be terminated within the period prescribed for the repayment of the advance;
- (iii) security of two permanent Government servants is furnished, which can be released when the house has been built and mortgaged to Government. The sureties shall be such as may not retire before the house is built and mortgaged;
- (iv) in cases where the official has already acquired the land for construction of the house, he shall mortgage it to the Government together with the house to be built thereon, before the advance is sanctioned;
- (v) in cases where the advance is required for the purchase of land, the first installment of advance shall be limited to 25% of the total amount of the advance or the actual cost of the land, whichever is less;
- (vi) the official concerned produces a certificate from the appropriate House Building Society; Improvement Trust; C.D.A. etc.; that the land has been allotted to him and the price shall be indicated as also the installment that is immediately payable after allotment; and
- (vii) in cases where the applicant is not a member of any co-operative house- building society registered under Co-operative Societies Act, 1925, the land for the house shall be acquired and mortgaged to Government before the first installment of the advance is paid to him.

84. **Advance for Purchase of a House.**—(1) An advance may be made to a Government servant for the purchase of a house including a flat in multi-storied building built by the Federal Government or Provincial Government or a local authority, including a Rehabilitating Authority, or an Improvement Trust. The general principles being applicable for construction of house and the Government servant being required, in addition to a mortgage deed, to deposit with Government satisfactory evidence of a clear title to the house/flat.

(2) An advance drawn under this rule may include provision not only for the cost of the house purchased but also for the cost of any repairs or improvements which the purchaser of the house may desire to make.

(3) The advance may be drawn in full at once after the Government servant has executed an agreement in **Form-31** but satisfactory evidence shall be produced before the Accountant General/District Accounts Officer to show that the amount advanced for the purchase has been spent within 3 months of its withdrawal. A certificate to this effect from the head of the office shall ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and he completed in ten years. Interest shall be calculated in accordance with conditions laid down in the sanction and the recovery thereof shall be made.

(4) When asking for the authority for payment of the advance, the Controlling Officer shall record on the bills a certificate to the effect that he has secured and retained with him an agreement in **Form-31**, signed by the applicant pending execution of the final mortgage bond in **Form-32**, after the house is actually purchased. The fact of execution and registration of the latter bond shall also be intimated to the Treasury Officer as soon as possible.

(5) Where a government servant desires that the payment of the advance sanctioned under the above orders be made direct to the construction agency, he may indicate it in his application for the grant of advance. In such a case, the Drawing and Disbursing Officer shall arrange for the direct payment of the sanctioned amount to the agency concerned and obtain a valid receipt in the name of the Government servant from that agency and hand over the same to him.

**85. Advance for the purchase of motor car.**—(1) Advance may be sanctioned to a government servant for the purchase of a motor car subject to the following conditions,—

- (i) an advance shall be given only when the Government considers that it is in the interest of the public service; and
- (ii) the total amount to be advanced to a Government Servant shall not exceed 12 months' pay or the anticipated price of the car whichever is less. If the actual price paid is less than the advance taken, the balance shall be forthwith refunded to Government;

**Explanation 1.**—In the case of Government servant who imports car as personal baggage on return from deputation or study tour abroad, the advance may be meant to cover the charges on account of Custom Duty, Sales Tax and Inland Freight.

**Explanation 2.**—Government servants up to Scale-17 may not be entitled to Motor Car Advance.

- (iii) except for special reasons which shall be recorded in writing, a fresh advance shall not be sanctioned within a period of three years from the date the previous advance was drawn. Before the withdrawal of a fresh advance the balance of the outstanding advance together with the interest thereon shall be completely repaid;
- (iv) in all cases in which a car is sold before the advance has been fully repaid along with interest, the sale-proceeds shall be applied so far as may be necessary, towards the repayment of such outstanding balance; provided that when the car is sold only in order that another car may be purchased the sanctioning authority may permit a Government servant to apply the sale proceeds towards such purchase, subject to the following conditions,—
  - (a) The sale price shall be set off against the cost of the new car and no second advance, may be admissible;
  - (b) The amount outstanding if exceeds the cost of the new car shall be refunded;
  - (c) The amount outstanding shall be repaid once;
  - (d) The new car shall be insured and mortgaged to Government as required under these rules; and
  - (e) An advance for the purchase of a motor car for use during the period of deputation may not be granted to a government servant about to proceed on deputation out of Pakistan.

**Explanation 3.**—In case a government servant draws an advance for the purchase of a new motor car, he shall produce evidence to the effect that the dealer shall supply him a Motor Car within six months of the withdrawal of funds by him. In the case of second-hand car, evidence shall also be produced by the officer to the effect that the seller of the conveyance is prepared to dispose off Motor Car of the type——— No.——— Make——— to the officer concerned within one month of the withdrawal of the funds by him. This condition shall always be mentioned in letters sanctioning such advances. Failing such completion and payment, the full amount of the advance drawn with interest thereon for two/one month shall be refunded to Government.

**Explanation 4.**—At the time of drawing the advance the Government servant shall be required to execute an agreement

in **Form-33**. No advance shall be granted until this agreement has been signed. This condition shall be clearly stated in all orders sanctioning such advances. When the advance is drawn, the sanctioning authority shall furnish to the Accountant General/District Accounts Officer a certificate that an agreement in **Form-33** has been signed by the Government servant drawing the advance and that it has been examined and found to be in order.

**Explanation 5.**—The sanctioning authority shall see that the conveyance is purchased within one month from the date on which the advance is drawn. On completing the purchase, the Government servant shall further be required to execute a mortgage bond in **Form-34** hypothecating the conveyance to the Government as security for the advance. (Such a bond is exempt from the duty, chargeable under Section 40, clause (b) of schedule 1 of the Stamp Act, 1899). The cost price of the conveyance shall be entered in the schedule of specifications attached to the bond. This bond shall be promptly submitted by the sanctioning authority to the Treasury Officer / Treasury Officer for examination before final record. The mortgage bonds shall be kept in the safe custody of the administrative department concerned in cases in which the advance is sanctioned by the Government. When the advance has been fully repaid the bond shall be returned to the Government servant concerned, duly cancelled, after obtaining from the Treasury Officer / Treasury Officer's office a certificate as to the complete repayment of the advance. Administrative departments shall satisfy themselves by careful scrutiny of all such bonds that they are in proper legal form and have been regularly executed.

**Explanation 6.**— The form of mortgage bond executed by a government servant drawing an advance in Pakistan for the purchase of a motor car provides for insurance against full loss by fire, theft or accident, and the borrower is required to execute a subsidiary bond in **Form-35**.

(2) As soon as the purchase is finalized, mortgage deed executed, and insurance effected the following documents shall be submitted to the Accounts Office—

- (i) vendor's receipt;
- (ii) mortgage Deed, and

(iii) insurance Policy.

(3) The Accountant General/District Accounts Officer shall scrutinize the above documents and return them to the sanctioning authority for record.

(4) Such insurance of the car shall be effected within one month from the date of purchase of the car. A Government servant drawing a similar advance abroad is required to effect insurance within one month of his arrival in Pakistan, unless an insurance policy is already in existence. On receipt of the certificate, the Accounts Officer shall obtain from the Government servant drawing the advance a letter to the Motor Insurance Company with whom the motor car is insured to notify to them the fact that the Government is interested in the insurance policy secured. He shall himself forward this letter to the Company and obtain their acknowledgment. In the case of insurances effected on annual basis the process prescribed above shall be repeated every year until the advance has been fully repaid to Government. As soon as the insurance has been effected the policy or renewal note, as the case may be shall be submitted to the Accountant General/District Accounts Officer for scrutiny. Contravention of these orders (evidence in respect of compliance wherewith shall be promptly furnished to the Accountant General/District Accounts Officer) shall render the Government servant liable to refund the whole of the amount advanced with interest accrued, unless good reason is shown to the contrary. The amount for which the car is insured during any period shall not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance shall be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason, the amount insured under a current policy is less than the outstanding balance of the advance including interest already accrued, the Government servant shall be required by the Treasury Officer I to refund the difference to Government. The amount to be refunded shall be recovered in not more than three monthly installments.

(5) Advances for the purchase of motor cars to temporary Government servants shall not exceed 75 percent of the purchase price. Such advances shall be sanctioned ordinarily only when there is reasonable prospect of the officer continuing in Government employ till the complete repayment of the advance.

(6) This rule does not preclude the grant of an advance after the conveyance referred to in this rule has been purchased, provided application is made within one month of taking delivery.

**86. Advance for the purchase of Motorcycle.**—An advance for the purchase of motorcycle may be sanctioned to a Government servant to the conditions laid down in rules above and the notes there under which shall apply *mutatis mutandis* and further to the conditions, given below—

- (i) that the amount of advance does not exceed six (6) months' pay. If the actual price paid is less than the advance taken, the balance shall be forthwith refunded to Government; and
- (ii) recovery shall be made unless the competent authority otherwise specially directs, by deducting monthly installments equal to one-twelfth part of the advance from the pay of the Government servant concerned.

87. **Other Miscellaneous Advances.**—(1) Advances may also be made for the purposes specified to a government servant under orders of transfer, up to an amount not exceeding one month's substantive pay plus travel allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by the head of the office or any other subordinate officer to whom the power may be delegated. The advances shall be recorded on the Government servant's last-pay certificate. The advance of pay shall be recovered from the pay of the Government servant in three equal monthly installments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travel allowance shall be recovered in full on submission of the Government servant's travel allowance bill. The advances referred to, in this clause is also permissible to a Government servant who receives orders of transfer during leave.

(2) Clause (a) above does not preclude the grant of a second advance to a Government servant to cover the travel expenses of any member of his family who follows him within six months from the date of his transfer and in respect of whom an advance of travel allowance has not already been drawn.

(3) When a single lump advance is drawn to cover the travel expenses both of the officer himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the officer's family do not actually make or complete the journey with him. In such a case, the officer shall certify on each adjustment bill admitted by him that a further bill in respect of travel allowance of the members of his family (to be specified) who have not yet completed the journey shall be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

(4) The advance of pay under this clause may be allowed to be drawn at the new station soon after the arrival of the officer there, on production of the last-pay certificate showing that no advance was drawn at the old station.

(5) Authorities competent to sanction advances under this rule may sanction such advances for themselves also.



88. **Advances on tour.**—Advances may be made under rules specified below—

- (i) to a Government servant other than an inspecting officer for himself or an assistant or deputy, proceeding on tour, up to an amount sufficient to cover for a month his contingent charges, such as those for the hire of conveyances for the carriage of records, or other Government property, subject to adjustment upon the Government servant's return to headquarters or 30th June, whichever is earlier;
- (ii) advances can be sanctioned by heads of departments to officials and officers working under him;
- (iii) that the advance shall be just sufficient to cover for a period of tour or a month, whichever is earlier, travel expenses of the officer and his contingent charges such as those for the hire of conveyances, etc., subject to adjustment upon return to headquarters or the 30<sup>th</sup> June, whichever is earlier;
- (iv) the officer who has taken an advance for any particular journey may not take payment in travel allowance or other bills drawn in respect of the same journey while the advance, or any portion of it, still remains unadjusted;
- (v) the advance is recommended by the officer who countersigns the travel allowance bill; and
- (vi) the officials when proceeding on tour shall be granted Travel Allowance advance sufficient to cover their personal travel expenses by the Head of their office subject to adjustment on completion of their tour or 30th June, whichever is earlier.

**Explanation 1.**—A second advance cannot be made to the same Government servant under this rule until the first has been accounted for.

**Explanation 2.**— Subject to the restrictions specified above advances under this clause may be granted in all cases of journeys in respect of which travel allowance is admissible, as for a journey or tour.

**Explanation 3.**—Authorities competent to sanction advances under this clause may sanction such advances for themselves also.

89. **Conditions of Repayment.**—All advances are subject to adjustment by the Government servants receiving them in accordance with rules

applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly shall not be affected by the fact of a Government servant going on leave of any kind with allowances or on subsistence allowance. A competent authority may, in exceptional cases, order a reduction in the amount of the monthly installment but the whole amount shall have to be completely recovered by the due date.

## **CHAPTER-14**

### **GENERAL ORGANIZATION AND WORKING OF FEDERAL TREASURIES**

#### **SECTION-I**

##### **General Organization Management**

90. **Introductory.**—Subject to any general or special orders of the Government, the ultimate responsibility for the proper management and working of a Federal treasury shall rest entirely with the Finance Division.

91. **Responsibilities of the Treasury Officer.**— (1) As in charge of the treasury, shall be immediately responsible to the Finance Division for its general administration and working. This responsibility extends not only to the security of cash balance, stamps and other Government property, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of prescribed accounts and returns and the punctuality of their submission, and to the implicit obedience to the instructions issued by the Finance Division or Accountant General.

(2) He is responsible for bringing into notice of his superiors in the Finance Division, Accountant General and other concerned authorities of any defalcation or loss of public money, stamps and other property discovered in the treasury, even when such loss has been made good by the person responsible for it. Such notice shall be supplemented as soon as possible afterwards by a detailed report after personal investigation into the case. In dealing with cases of defalcations or losses as aforesaid and in reporting such cases to the Accountant General and other authorities, He shall be guided by such general orders or instructions as may be issued in this behalf by the Finance Division.

(3) He shall be bound to satisfy himself by periodical examination at least once in a month of valuables, stamps, securities, bills etc.

- (i) that the valuables, actual stock of stamps and securities etc., are kept under joint lock and key and correspond with the book balance; that the value of the stamps in sole custody of the treasurer is not larger than the limits prescribed by the Government; and

- (ii) that the stock of cheque books, which are intended for use in monetary transactions are carefully kept under lock and key and periodically tallied with the nominal balance of such cheque books on the stock books.
- (4) He shall satisfy himself once in every quarter that the deposit registers are maintained in accordance with the rules, and that all necessary entries are made and initialed without fail at the time of the transactions.
- (5) He shall, when assuming or making over charge, see that the stock of stamps, etc., is thoroughly verified and that the certificate of taking over charge, in which the state of stamps and other stock balances shall be shown is sent to the Finance Division for record.
- (6) All replies to important communications from the Government shall be issued only after his approval.
- (7) He shall remember that, when an irregularity of any kind is brought to his notice by the Accountant General nothing but a report on his own knowledge, after personal investigations, shall be considered satisfactory. It is not enough for him to pass on the explanation.
- (8) The Treasury Officer is also responsible primarily for the proper discharge of his duties for thorough observance of all rules prescribed for his guidance in every branch of his duties and for strict attention to all details of the daily routine of the treasury work. He is responsible to the Finance Division for the working of the treasury and the conduct of the subordinate treasury officials; and, for the custody of stamps, valuables, he is jointly responsible with the Treasurer. He shall have carefully prepared instructions for the guidance of every branch of his office.
- (9) He is responsible for keeping the accounts of the treasury strictly in accordance with the directions contained in the APPM and Account Code, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the treasury.
- (10) The special precautions to be observed by the Treasury Officer in matters relating to receipt, custody and payment of Government moneys are specified in other relevant parts of these rules.

**92. Responsibility of the Treasurer.**—(1) The Treasurer is jointly responsible with the Treasury Officer for custody of the imprest stamps and other government property. It is the duty of the Treasury officer to see that he furnishes sufficient security to protect Government against loss due to his negligence or fraud.

(2) A model form of the Treasurer's security bond is given in **Form-36**. Securities lodged as deposits may be returned after six months from the date of vacation of office by a Treasurer, but the bond shall be retained permanently, or until it is certain that there is no necessity for keeping it any longer.

93. **Treasury Strong Room.**—(1) Without the special permission of the Government, no place shall be used as a strong room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department or any other agency so authorized by Housing & Works Division, not below the rank of an Executive Engineer. The inspecting officer, in certifying to the suitability of the room, may prescribe any necessary conditions as to the manner of storing the treasure, such as "that it shall be in boxes: that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room". The inspecting officer shall specially examine the condition of any of the enclosing walls, which are so situated that they are not, on the outside, under observation of the guard

(2) Existing strong rooms shall be inspected annually by the Executive Engineer, or by an experienced Assistant Engineer/Sub Divisional Officer deputed by the Executive Engineer for the purpose.

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

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

(5) A copy of the inspecting officer's certificate and of the District Police Officer's order shall be hung at a conspicuous place within the strong room. It is the duty of the officer-in-charge of the Treasury to see that any conditions as to the manner of storage stated in these documents are complied with.

(6) The doors and windows of the strong room shall remain permanently closed and locked, except during the time necessary for putting in or taking out of stocks of stamps and valuables in or out of it. The Officer in-charge shall be personally present during the whole time between the opening and shutting of the strong room.

(7) As an exception under these rules, the opening of shutters is permitted during office hours, if it is necessary for the admission of light or air to any other part of the building, provided that the stamps and valuables remain securely packed under lock and key.

94. **Storage of Stocks of Stamps and Valuables.**—The bulk of the treasury balance remains under double lock, one key being held by the Treasury Officer and the other by the Treasurer. The Treasurer holds the value of stamps etc. in his sole custody shall not be larger than the limits prescribed by the Finance Division and proportionate to the security given by him. The sum so held shall be seen and roughly verified by the Treasury Officer every day to see that the prescribed limits are not exceeded. Stamps and valuables in the sole custody of the Treasurer, beyond limits shall be placed for safe custody each night in the vaults under double lock.

95. **Treasury Inspection.**—Finance Division shall arrange a systematic inspection of the working of the treasury by not an officer below the rank of Deputy Secretary once a year with the object of ensuring that the procedure observed at the treasury is in accordance with the rules and order in all respects and that the accounts and other records are properly maintained. The Inspection shall be carried out in accordance with the following instructions,—

- (i) the strong room shall be first inspected, then the Treasurer's branch and lastly the Accounts branch;
- (ii) the stock of stamps and valuables shall be verified;
- (iii) that the arrangements connected with the strong room for storage and custody of treasure, stamps, opium, padlocks and keys and other valuables are perfect and complete;
- (iv) that the stock of cheque books are handled strictly in accordance with the rules;
- (v) that the Treasurer and stamp vendors have given adequate security and that the former has in addition furnished a security bond in proper form;
- (vi) that the Treasury Officer exercises a proper and adequate check over the working of the treasury; and
- (vii) a general review of the various records, registers, books of reference, etc., shall be undertaken to see whether the detailed orders of competent authorities, issued since the date of last inspection relating to such matters as the custody of padlocks and

keys, stamps and valuables, and maintenance of accounts are readily available for reference and have been properly maintained.

**96. Deposit of Cash and Valuables of other Departments.**—If for special reasons, the Head of the Local Administration, or the Collector directs the cash chests belonging to any Government department to be lodged in the treasury for safe custody, the fact shall be reported for information of the Finance Division and the Accountant General. A register shall be kept in the treasury in which the receipt and return of the chest shall be duly acknowledged. The key or keys of the chests shall not be kept in the treasury, nor shall the amounts of such chests be brought into the accounts of the treasury. Bullion, jewelry and other valuables coming into the hands of a Government officer in his official capacity may be received into the treasury for safe custody at the discretion of the Collector.

**97. Monthly Accounts and Returns.**—A complete list of the accounting returns to be rendered on different prescribed dates to the Accountant General and the Finance Division and other authorities shall be kept at the Federal Treasury. The accounts and returns be written up in accordance with the directions contained in this behalf in the Accounting Policies and Procedures Manual, Financial Reporting Manual, and such orders and instructions as may be issued by the Controller General Accounts.

**98. Payments to the State Bank of Pakistan.**—(1) Bills for sums payable to the State Bank, e.g., bills in connection with flotation of new loans, management of Public Debt, etc., shall be countersigned by an officer of the Ministry of Finance before they are paid.

(2) The Bank is authorized to debit to Government account, in advance of the submission of consolidated bills for expenses incurred in connection with the flotation of a Government loan, payments which it may make to bankers, etc., on account of brokerage, subject to the condition that the Bank accepts the responsibility in the event of any excess payment being made. The advance so made shall be adjusted against the final bill of the Bank.

**99. Discount on sale of stamps.**—Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount shall be received and brought to account, the receipted challan being the payer's authority for receipt of the stamps from the Treasury Officer.

**100. Interest on Government Debt.**—The procedure with regard to payments of interest on different forms of Government securities shall be regulated by the rules and orders contained in this behalf in the Government Securities Manual issued under the authority of the Government.

101. **Compensation for Land.**—The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by special orders reproduced in **Appendix G**.

102. **Daily Accounts and Returns.**—(1) The accounts and returns to be rendered by the Bank to the Accountant General /District Accounts Officer/Federal Treasury officer in respect of transactions of the Federal Government(except where Departments have been allowed to have their own treasuries) shall consist of—

- (i) a daily account of receipts and payments together with connected challans and vouchers;
- (ii) a passbook or register of receipts and payments, to be daily forwarded to and returned by the Treasury Officer; and
- (iii) where the receipts and payments take place at an office or agency of the Bank connected with the treasury of a Province, a copy of the daily schedule of receipts and payments on account of the Federal Government, which is forwarded by such office or agency of the Bank to its head office.

**Explanation.**— Bank shall ensure that e-scroll of tax and non-tax receipts collected through e-payment system is also provided to the designated Accounts office/Treasury through Sate Bank Data Acquisition Portal on daily basis.

(2) In the daily accounts rendered by the Bank, such payments and receipts shall be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasury. The daily account shall be prepared every day and the Manager or Agent, as the case may be, after satisfying himself as to its accuracy, shall docket and forward it to the Treasury Officer with the register of daily receipts and payments and with all the appertaining challans and vouchers at the close of the day. The net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily account shall show only the amount paid after deduction, and not the gross amount of demand.

(3) It is of importance that these documents be secured in a locked box when sent by the Bank to the Federal Treasury Officer, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Federal Treasury Officer.

(4) With the concurrence of the Accountant General, the daily accounts may be submitted in the morning following the date to which they refer, instead of at the close of the same day.

(5) Care shall be taken that vouchers sent to the Accounts office are conspicuously marked by the Bank with the word Paid. In attention to this rule may lead to documents being paid twice, in the event of their falling into unscrupulous hands.

**103. The Register of daily receipts and payments.**—This Register shall contain five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Manager or Agent, as the case may be, and (5) the initials of the Treasury Officer. It shall be written up and forwarded with the daily account to the treasury, the entries being certified by the initials of the Manager or the Agent in the 4th column. The Treasury Officer shall check the receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialing in the 5th column of the register in token of his verification, shall return the register to the Manager or Agent the same day or, as soon as possible, on the following day.

**104. Railways Transactions.**—The transactions of Railways shall not be included in the daily accounts and returns rendered by the Bank to the Accountant General/Federal Treasury Officer under rule 151. Separate statements of receipts and payments at the Bank on account of each Railway, together with all connected vouchers and other documents, shall be forwarded by the Bank daily to the Accountant General/ Accounts Officer of the Railway concerned in accordance with such arrangement as may be settled between the State Bank and the Railway Department.

**105. Daily Posting of Accounts.**—When the daily account with the challans and vouchers is received from the Bank, the account shall first be examined against the challans and vouchers which support it. Then the challans and vouchers which have been already approved and registered by the Treasury Officer, shall first be marked off in the register of challans issued and of orders for payment, that is, the date of discharge shall be noted against the entries of them in those registers. Each item of receipt or payment shall then be posted from the daily account, with its challans and vouchers, into the cash book either direct or through some subsidiary register, and the net difference between the total receipts and the total payments posted in the Register of State Bank Deposits in accordance with the directions contained in this behalf in the Account Code, Vol. II. The daily postings in this register shall be checked and agreed, where necessary, with the daily schedules received.



**CHAPTER-15****GENERAL**

106. **Removal of Difficulties.**— In case any difficulty arisen in giving effect to any of the provisions of these rules, Finance Division may make such order, not inconsistent with the provision of these rules as may be necessary for the purpose of removing the difficulty.

107. **Repeal and Savings.**—(1) Treasury Rules of the Federal Government Volume-I and II as amended from time to time, are hereby repealed.

(2) Notwithstanding the repeal under sub-rule (1) Treasury Rules on the subjects not covered in these Rules shall continue to be in force and all notifications, orders and instructions relating to Treasury Rules of the Federal Government Volume- I and II, shall continue to be in force until altered, amended, or repealed by the competent authority.

108. **Interpretation and removal of difficulties.**—If any difficulty arises or interpretation requires to give effect to any of the provisions of these Rules, the Finance Division may make such order, not inconsistent with the provisions of the Act and these Rules, as it may appear to be necessary or expedient for the purpose of removing such difficulty.

**APPENDIX A****(See Rule 7)**

An AGREEMENT made this ---- day of 20...., BETWEEN THE PRESIDENT OF PAKISTAN of the one part, and THE STATE BANK OF PAKISTAN (hereinafter called —the Bank) of the other part. WHEREAS the Bank was constituted and incorporated and is regulated by the State Bank of Pakistan Order, 1948(hereinafter called —the Order) with and subject to the various powers, provisions restrictions in and by the Order set forth and an agreement is necessary between the 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 shall entrust the Bank with all its money, remittance, exchange and banking transactions in Pakistan and in particular shall deposit free of interest all its cash balances with the Bank excepting that the Federal Government shall 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 authorized 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 or by a Provincial Government or by any officer or officers of the Federal Government or of a Provincial Government authorized 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 authorized 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 ....., Secretary to the Government of Pakistan in the Finance Ministry by the order and direction of the President..... 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

Secretary to the Government of Pakistan in the Finance Ministry for and on behalf of the President-General of Pakistan in the

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 maybe 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 may remain available.

**Stepwise Process Flow**

1. The taxpayer may 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 may 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 Ilink system.
4. As soon as the taxpayer's account is debited, Ilink system may 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. ILink may prepare MT-202 files (bank-wise) for settlement through RTGS.
7. Simultaneously ILink may 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 maybe fetched from Ilinks 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 maybe uploaded at Data Acquisition Portal (DAP) of SBP.
10. WeBOC systems may fetch the respective reports from DAP for onward uploading in their System.
11. Accordingly, e-CPR / unique transaction ID maybe 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 grantor allowance made to any such servant while under suspension.
- (m) an expectancy of succession by survivorship or other merely contingent or possible right or interest.
- (n) a right to future maintenance.
- (o) any allowance declared by any Pakistan Law to be exempt from liability to attachment or sale in execution of a decree; and
- (p) where the judgment-debtor is a person liable for the payment of land-revenue, any movable property which, under any law for the time being applicable to him, is exempt from sale for the recovery of an arrear of such revenue.

**Explanation -1** —In particulars mentioned in clauses (g), (h), (i), (j), (l) and (o) are exempt from attachment or sale whether before or after they are actually payable and in the case of salary other than salary of a servant of the State or a servant of a railway 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****ASAAN ASSIGNMENT ACCOUNT PROCEDURE (LOCAL CURRENCY),2023**

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 6<sup>th</sup> October,2008. At present, in the Light of provisions of the Public Finance Management Act,2019 and Cash Management and Treasury Single Account Rules 2020, the assignment accounts shall be part of Treasury Single Account at Federal Government level.

As far as provincial governments are concerned, the Assignment Accounts shall be part of respective provincial governments consolidated fund at the provincial level. The following procedure shall be followed for opening and operation of the assignment account for Development Projects and Non-Development Expenditure in the Federal and Provincial Governments.

**1. General Instructions**

- i. Assignment Accounts maybe part of Account-1 of the respective government Fund. The unspent budget at the close of financial year shall be surrendered by respective offices as per government instruction, otherwise it may be treated as lapsed amount.
- ii. Assignments Accounts shall be opened in NBP branches linked with internet banking. The main account of Sub-Accounts shall only be opened in NBP Main Branch for the Federal Government offices located at Islamabad and for other locations, the respective NBP main Branch maybe the focal branch where main assignment accounts maybe opened and maintained by the project authorities and entities.
- iii. Where projects do not have online connectivity with AG/AGPR/DAO the Assignments account shall be opened NBP Main Branch Islamabad for the Federal Government offices located at Islamabad and for other locations the respective NBP main Branch maybe the focal branch where main assignment accounts maybe opened and maintained by the project authorities and entities.
- iv. 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.
- v. The officers of BS-17 or above on Payroll of user organization shall be nominated by the PAO as signatories. A signatory on current/acting charge of BS-17 or equivalent may operate the account till he/she holds current charge of BS-17 and shall no longer operate the account on completion of period of current charge.
- vi. Any officer or person attached with a project or unit as honorary officer or board member 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 Board of Directors, till such officers are appointed.
- vii. In case of entities, where signatories are pre-decided by designation under departmental rules or codes, or SOPs, the approval (while converting to AAP2023, 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 (i.e., charge is not given to any officer), the second signatory shall be decided with the approval of PAO.

- viii. A third signatory may also be approved by the PAO to operate the account during the leave or tour or any other authorized absence.
- ix. 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 may comply with these requirements. It is clarified that these accounts are not opened for making deposits but are overdraft facility accounts in nature for payments made on behalf of government by the bank followed by reimbursement of claim from the State Bank of Pakistan.
- x. ASAAN Assignment Account Procedure, 2023 shall be applicable to all the existing assignment accounts for all future banking.
- xi. For any clarification of the ASAAN Assignment Account Procedure 2023, the PAO shall refer the matter to the Budget Wing, Finance Division (through Administrative Secretary) for the decision.
- xii. 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.
- xiii. Budget shall be proposed in the relevant detailed objects of account as per requirements of projects/ unit and shall be booked accordingly.
- xiv. Opening of Assignment Account is not needed for funds allocated as 'one time seed money'.
- xv. Assignment Account maybe closed by the PAO upon closing of project, program or if the expenditure is shifted to pre-audit system of accounting offices.
- xvi. 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 maybe 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.
- xvii. 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 from account, except repayment 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.
- xviii. PAOs may allow one time imprest money up to Rs 100,000 (one hundred thousand) or less based on the needs. Finance division shall be consulted for approval of requirement of any higher amount of imprest money.

**1. 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 shall have administrative approval. The Project Director shall be in place, and it shall have the Cost Centre and allocation of budget;
  - (b) There shall be separate assignment account for every development project, Sub-Assignment account shall be allowed only need when payment is required outside the accounting jurisdiction of Accounts Office where budget allocation has been made;
  - (c) In case of current budget expenditure, it shall have Cost Centre and allocation of budget;
  - (d) The PAO may ensure that signatories are approved;
  - (e) As required under section 23 of the Act, 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 letter of appointment/ Office card of signatories
  - d) Specimen signature

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 but not the SPS or PS.
- iv. 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 may issue sanction letter (as per prescribed procedure) for placement of amount as ceiling in Assignment Account as per **Form B**.
- 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 withdrawing authorities shall be primarily responsible for accounting of expenditure on daily basis. On the basis of this record and the bank statement, the drawing authorities may render classified account of expenditure to the AGPR/AG/DAO on monthly basis ( 10<sup>th</sup> of each month, for reconciliation of expenditure). The variations, if any, maybe reconciled and appropriate entries shall be made to update accounting records.
- viii. The PAO and his subordinate officers shall ensure the proper booking, reporting and reconciliation of expenditure.

## **2. Responsibilities of National Bank of Pakistan:**

- i. On receipt of request from the organization i.e. 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 maybe checked before each payment by National Bank of Pakistan.
- iii. The Bank shall entertain the cheques/ direct credit advice 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. Endorsement from Accounts offices may not be required in cases where connectivity with AG/AGPR/DAO is established. The banks shall verify payment/cheques processed by the Accounts Offices through e-reconciliation report already provided/available with them from the CGA system, the bank may the bank may mark the cheque marked in CGA System.
- v. After payment, the NBP Branch maintaining assignment account or sub account may claim reimbursement from the State bank. State bank shall reimburse as per paid cheque in case of main account and shall issue debit voucher for Sub-Assignment Account, containing necessary accounting detail (Demand No. Cost Centre and object classification) to the respective Accounts office.
- vi. The Bank may accept only crossed cheques or allow direct credit and no cash withdrawal and transfer of funds to any other bank account of the User organization.
- vii. The dormant Assignment Accounts or Sub Accounts which have no transactions for the last three years may be closed by the NBP under intimation to the Principal Accounting Officer and Accounts office concerned.
- viii. The NBP shall list of payments made from assignment accounts and sub-accounts on monthly basis to Accounts office concerned and Budget Wing, Finance Division.
- ix. The NBP head office Karachi shall provide list of payments made from each Assignment Account or Sub-assignment Account on monthly basis to AG/AGPR/DAO by 10<sup>th</sup> of next month for the current financial year as per format. –

<u>Account No</u>	<u>Title of Account</u>	<u>Total Amount Paid</u>
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## **3. 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 may provide from -----to ----- the Manager NBP to update ceiling as per Form D.

- ii. As per Federal Treasury Rule 170-B, the authorization letter for placement of funds may be issued directly to the NBP by the Accounts office concerned by endorsing copies to all concerned. The cheque book of Assignment Account may also be supplied by the NBP upon requisition by authorized signatories to them or to person (Government employee) authorized by the signatories.
- iii. In cases where the facility of electronic transfer of funds is established by the CGA, use of cheque books maybe dispensed with in accordance with the procedure notified by the CGA. Transfer of funds to beneficiary IBAN may be made as per method notified by CGA.
- iv. Where the budget check is available and applied through the system by AG/AGPR/DAO at the time of booking of expenditure, therefore the requirement of issuance of 'sealed authority' to NBP is dispensed with.
- v. 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.
- vi. Where system connectivity is established with SBP/NBP branches for e-reconciliation system of CGA, intimation of receipt of electronic schedule and its acceptance/clearance by the AG/AGPR/DAO/TO, manual endorsement of schedule maybe dispensed with in accordance with the SOPs/procedure devised by the CGA.
- vii. In case of projects having online connectivity with AG/AGPR/DAO, the recording of expenditure shall be made in real time through system instead of submission of schedules to AG/AGPR/DAO.
- viii. Piloting the electronic interface for online submission of schedules and rolling out of this system to all Assignment Accounts holders/projects shall be decided by CGA Office in consultation with AG/AGPR.
- ix. The cheque in the name of Manager NBP/Commercial Bank to establish letter of credit (LC) shall be endorsed by the Accounts office.
- x. 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 may endorse all the three, and enclose cheque, retain one copy of scroll as record which may also serve as for recording expenditure, second copy shall be endorsed to the bank and third copy maybe returned for record.
- xi. Expenditure maybe recorded as gross in the first instance to enable proper recording of tax amount along with Payee name, WHT deducted/payable and paid maybe kept/accounted as per following accounting entries: -

Payment to Vendor/ Employee	DR	A0XXXX	Gross Expenditure	XXXXXX
	Cr	G01XXX	WHT deducted at source	XXXX
	Cr.	G01191	Payment to payee	XXXX
Payment to Tax Authorities of WHT deducted		Dr G 01XXX	WHT deducted at Source.	XXXX
		CR G0 1191	Payment to Payee (Tax Authority)	XXXX

xii. New and separat

**4. 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:
- (ii) Sub-Assignment Accounts may be allowed by the PAO at any branch of the NBP if expenditure from one Cost Centre is incurred at more than one location.
- (iii) Sub-Assignment Account(s) shall 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.
- (iv) Requirements and procedure opening, authorization, and documentation maybe same as for the Assignment Account.
- (v) The Ministry/Division/ Department may 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-C**. On Receipt of said sanctions, the Accounts Offices may authorize ceilings in **Form-D** along with the ceiling, detail of each Sub-Account to the Manager, NBP maintaining the main Assignment Account.
- (vi) The Manager maintaining the main Assignment Account may intimate ceiling to NBP branches where Sub-Assignment Account is being maintained as per breakup provided by the Accounts office concerned.
- (vii) Payment maybe made by the said NBP branch immediately after necessary verification of authorized ceiling for the Sub-Assignment Account and details of authorized signatories etc.
- (viii) After payment, the NBP branch dealing with Sub-Assignment Account may inform the NBP branch maintaining the main Assignment Account which may 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.
- (ix) 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 maybe focal branch where main assignment accounts maybe 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. maybe communicated to the Chief Manager, NBP main branch of respective location. Further action maybe ensured by the respective NBP main branch. Provincial Governments may have their own arrangements with NBP main branches at respective provincial headquarters.
- (x) Payments from Sub-Assignment Account may 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.

##### 5. Exceptions:

The procedure prescribed for Revolving Fund Account (Foreign Currency Assignment Account) may be followed as amended vide Finance Division O.M No.F.2 (3)/ B-I/2022-/ RFA dated 04.08.2022 shall be followed for Foreign Currency Account.

**FORM-A**

**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 maybe 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 maybe operated / maintained in accordance with the approved revised procedure circulated by the CGA vide No.----- dated -----

4. The funds in the assignment account/sub-assignment account maybe 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),Office of CGA, Islamabad

**FORM-B****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 -----



**Form-C**

**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 tilted, ".....", 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 /DAO as per existing practice.

**(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 may 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)**

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**Schedule format in case cheque is presented to Bank** **Annexure-D**

Sr# \_\_\_\_\_ Date: \_\_\_\_\_

Name of Dptt& DDO: \_\_\_\_\_

Assignment A/C Name & Number: \_\_\_\_\_

Cost Center: \_\_\_\_\_

Project Description: \_\_\_\_\_

Project Code: \_\_\_\_\_

Sub Detailed Function: \_\_\_\_\_

Grant #: \_\_\_\_\_

Sr #	Cheque No	Date	Payee	GL	Amount		
					Gross	Deductions	Payee
					Dr	Cr	Cr
					A	B	C
				A01509	XXXXXX		

**Schedule format in case of Payment through EFT/MPG****Annexure-E**

Sr# _____					Date: _____		
Name of Dptt& DDO: _____							
Assignment A/C Name & Number: _____							
Cost Center: _____							
Project Description: _____							
Project Code: _____							
Sub Detailed Function: _____							
Grant #: _____							
Sr #	IBAN No.	Date	Payee	GL	Amount		
					Gross	Deductions	Payee
					Dr	Cr	Cr
					A		

**Appendix-E****Applicable w.e.f. 4<sup>th</sup> August 2022****REVISED ACCOUNTING PROCEDURE FOR REVOLVING ACCOUNTS****(FOREIGN AID ASSIGNMENT ACCOUNT)**

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 Assignment Accounts. The Revolving Account shall be part of Federal Consolidated Fund at the Federal Government's level and shall be part of part of respective Provincial Government's Consolidated Fund at the Provincial level.

**I. General Instructions**

- (1) The Finance Division shall approve the opening and change of signatories of the Revolving Fund Accounts. The following pre-conditions shall be completed by the Ministries/Divisions before forwarding the case to Finance Division for opening and change of signatories of Revolving Account.
  - (a) Approval of the administrative Secretary/Principal Accounting Officer (PAO) of the administrative Division for opening/change of signatories of Revolving Fund Account.
  - (b) Administrative approval of the project or loan agreement in case of programmes duly signed by the Economic Affairs Division (EAD) and the project Director shall be in place.
  - (c) The copies of following documents are mandatory for submission of request to Finance Division duly attested by an officer not below the rank of BPS-17 or above: -
    - Administrative approval/loan or grant agreement
    - Approval of the administrative Secretary/PAO of the Division along with names and designation of signatories
    - Valid CNIC and office cards of Signatories
    - Specimen signatures of the Signatories
    - Sanction letters duly signed by relevant officers for endorsement by the Finance Division
  - (d) At the time of incurring expenditure, no payment shall be made from the Revolving Fund Account without availability/allocation of rupee cover against the foreign aided projects.
- II. The National Bank of Pakistan (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 (SBP) weighted average buying rate of exchange prevailing on the date of transfer of funds by the donors.
- III. The payments out of RFA's by way of reimbursement to NBP may 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 may be in Pak rupees.
- IV. The rate of exchange used for donor reporting purposes by the project authorities may 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 maybe used for donor reporting purposes and funds received in the first trench maybe utilized first and the unutilized balance shall be attributed to the last trench.
- V. The 'foreign currency' for the purposes of this procedure may mean the United States Dollar (USD), Euro (EUR), Pound Sterling (GBP), Japanese Yen (JPY), Australian Dollar (AUD), Canadian Dollar (CAD), Swiss

- Franc (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.
- VI. 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 maybe designated a special sub-fund Identification Number upon establishment of the account.
- VII. The individual sub-accounts may together constitute a single but separate account (Child Account) under Federal Government Account No. 1(Non-Food) held presently with SBP.
- VIII. The CGA may be responsible to issue a Code Classification in the Chart of Accounts for RFAs' and Assignment Accounts for the Government counterpart funding.
- IX. The RFA shall be lapsable at the end of each financial year. However, the lapsed balance in one financial year maybe protected through budgetary allocation in next financial year.
- X. In case of receipts on account of projects under the control of Provincial Governments or Local Governments, Financial and Non-Financial Institutions under the administrative control of the Provincial Governments, the SBP may 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 maybe passed.

### **1. In the Books of Federal Government**

#### **In the Books of AGPR**

#### **(i) On receipt of funds from donor**

**Debit:** FOI-Central Government Account-I (Non-Food)

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

**Credit:** C036-Foreign Gr

#### **(ii) On transfer of funds to Provincial Government**

**Debit:** Demand No. and Function-A 08 Loans and advances to Provinces under the relevant detailed classification.

**Debit:** A052- Grants Domestic (under the relevant detailed classification)

**Credit:** F01-Central Government Account-1 (Non-Food)

#### **(iii) In the Books of Provincial Government AG**

**Debit:** F01-Provincial Government Account-I(Non-Food)

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

**Credit:** C036-Foreign Grants.

#### **On issue of payment/ Cheque following entry shall be made (Government Department only)**

**Debit:** Demand No. & Function Code- A-Expenditures (under the relevant detailed object)

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

- XI. All payments from the Revolving Fund Accounts shall be affected through NBP Cheques/Authorizations issued by at least two persons authorized as signatories.
- XII. The officers of BS-17 or above on Payroll of user organization shall be nominated by the PAO as signatories. A signatory on current/acting charge of BS-17 or equivalent may operate the account till he/she holds current charge of BS-17 and shall no longer operate the account on completion of period of current charge.
- XIII. Any officer or person attached with a project or unit as honorary officer or board member 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 Board of Directors, till such officers are appointed.

- XIV. A standby signatory may also be approved by the Secretary/PAO of the Administrative Division to operate the account during the leave or if a signatory is away on tours.
- XV. 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 to directly to the recipients through crossed cheques.
- XVI. Cash payments or funds transfers from Assignment Accounts to any DDO Account or any other account for sake of onwads disbursements shall be strictly prohibited.
- XVII. Audit of all the Revolving Fund Accounts shall be conducted by the Auditor General of Pakistan.

## **2Role of Ministries and Division**

- I. 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 of the administrative Ministry/Division/Department.
- II. Each project management shall submit, through its relevant administrative Ministry/Division/ Department, its budget for the following year as required for all budgets that maybe included in the "Schedule of Authorized Expenditure."
- III. The budgets shall be prepared and submitted along 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's budget calendar.
- IV. Each Project Director shall prepare its own annual financial statements comprising expenditure from Revolving Fund Account and Direct Payments (showing in three separate columns for RF Accounts 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.
- V. Nevertheless, the project accounts, being sub-accounts of receipts and expenditure under the consolidated fund of the government(s) maybe subject to certification as part of the consolidated government financial statements by the Auditor General of Pakistan.
- VI. After the internal agreements containing provision for the opening of Revolving Fund Accounts have been signed, the concerned Ministries/Divisions/Departments and the project implementing agencies mayarrange immediate opening of the Assignment Accounts at a branch of the NBP and special instructions for operation of the Accounts, if any, shall be provided to all parties concerned.
- VII. withdrawal Applications maybe 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
- VIII. The assigned identification number of the Revolving Fund Account maybe indicated on the Withdrawal Application.
- IX. 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 Affair Division, NBP Head Office, Karachi, relevant branch ofNBP, SBP Finance Department, Karachi and concerned AG/AGPR office.
- X. The Finance Managers of the respective projects (or the persons so authorized) shall perform the role of DDO to the extent of authorization for payment within the available budgetary limits.

- XI. The Finance Manager of the project may also be responsible for the reconciliation with NBP, reporting of authorized 'direct payments' to the contractors/suppliers through the donors, and financial reporting
- XII. The following entries maybe made by the DDO at the time of issue of payment/ cheque out of each Assignment Account:  
**Debit:** Demand No. & Function Code- A-Expenditures (under the relevant detailed object)  
**Credit:** G01-Cheque Clearing Account- Foreign Aid Assignment Account (for separate Assign. Accounts).
- XIII. In case of projects which have PIFRA connectivity, the recording of expenditure shall be made 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.
- XV. The Finance manager shall be responsible for reporting of third-party transactions.
- XVI. The Project authorities shall make sure that the detail of the third-party payment has been communicated to the 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 detailed object)  
**Credit:** E03301—Foreign Debt or C036-Foreign Grants (as the case may be)
- XVII. The consultancy charges payable by the 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 as per Government's Rules/Policy guidelines may be required.

### 3 Role of State Bank of Pakistan

- I. The transactions against individual assignment accounts maybe recorded and reported along with the other Government balances by the respective office of SBP Banking Services Corporation (SBC-BSC) to SBP Karachi (Finance Department- Government Accounts Division) on daily basis.
- II. The State Bank may ensure reimbursement to NBP within two working days. The balances of the RFAs maybe reported in SBP Finance Department Karachi's daily report of the consolidated balances of the Federal/Provincial Government Account along with other Government balances to the Federal/Provincial Government (Finance Division/Finance Department/respective AGs).
- III. The SBP BSC respective office after making re-imbursement to NBP shall prepare a separate debit payment voucher for each payment out of RFAs for onwards submission to FTO Karachi. The Federal Treasury Officer shall pass the following journal entry:

**Debit:** G01-Cheque Clearing Account - Foreign Aid Assignment Account.

**Credit:** F01 Central Government Account-1- (Non-Food)

- IV. If funds from donors are received in currencies other than Us Dollars, These shall be credited in Respective Revolving Fund Accounts in Pakistan Rupees at the prevailing rate of exchange by SBP
- V. On receipt of the credit advice in respect of a disbursement of foreign currency funds to the Project from donors that shall be routed through SBP Karachi, the SBP's Finance Department may advise the Chief Manager (SBP-BSC) Karachi, to credit. Pak Rupee equivalent of the Foreign Currency to the Assignment Account (sub account of Central 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.

**In the books of FTO/AGPR**

**Debit:** FOI-Central Government Account-I (Non-Food)

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

**Credit:** C036-Foreign Grants (under relevant detailed object)

- VI. The (SBP-BSC) Karachi may immediately report the receipt in the Pak Rupee and the equivalent foreign currency NBP HQ with a copy to respective NBP branch, the relevant Project Director, Planning & Development Division/Department (as the case may be), Economic Affairs Division and Finance Division/Department and AGPR/AG at this stage.

**4 Role of the National Bank of Pakistan**

- I. The reimbursement of payments made by the National Bank shall be claimed by NBP from SBP-SBC respective office on daily basis.
- II. On intimation of receipt of funds from SBP BSC Karachi, the respective branch of NBP may record it in the Revolving Fund (Performa) account both in Pakistan Rupee and Foreign Currency Equivalent under intimation to SBP Karachi, local office of SBP-BSC, Project Director concerned and NBP head office.
- III. NBP may open the RF account after obtaining necessary permission from Finance Department of SBP Karachi and may provide the monthly accounts statement to the project management by the end of first week of the succeeding month.
- IV. It shall be mandatory for the NBP, in all cases, to mention clearly name and Account No of the payee on the Monthly Bank Statement.
- V. NBP shall send a copy of the Bank Statement on 5<sup>th</sup> of the following month to SBP which shall be returned to the NBP by the SBP by the 10<sup>th</sup> of the month. Even Nil balance maybe reported by NBP to SBP.
- VI. The cheque books for Revolving Fund maybe issued by NBP.
- VII. The NBP shall not entertain any cheque which is not endorsed by the concerned Accounts office  
AGPR/AG/DAO

**5 Role of Accounts offices**

- I. The Accounts offices shall endorse the cheque in the name of beneficiary or a Manager, NBP/Commercial Bank along Scroll having necessary details attached for payment of pay, allowances etc.
- II. The cheque in the name of Manager NBP/Commercial Bank for transfer of funds to establish Letter of Credit (LOC) shall be endorsed by the Accounts office.
- III. The DDOs dealing with Revolving Fund Accounts shall prepare three copies of the scroll mentioning therein Name, CNIC, Bank Account No, Amount, Demand No., and Object Codes.
- IV. The Accounts offices may endorse all three copies of the scroll and enclosed cheque, retain one copy of the scroll as record which may also serve as basis for recording the expenditure against the foreign aid, the second copy shall be endorsed to the Bank and third copy maybe returned to the DDO for record.
- V. The Accounts Officers shall not endorse the Revolving Fund Accounts cheque(s) wherein the funds are transferred to any Commercial Bank's / Company's Account/Cash withdrawal.

**6 Recording of Expenditure**

- I. To record expenditure, The National Bank shall only entertain the cheque(s) along with schedule mentioning Demand No., Cost Centre, and Object Code etc., both endorsed by relevant Accounts offices.
- II. The DDO shall be responsible to provide a copy of the schedule along with cheque(s) to AGPR/AG office and to National Bank of Pakistan.
- III. The Project Authority/DDO shall also provide/submit a statement of account to AGPR/AG Office on monthly basis.

- IV. The controlling Ministries/Divisions shall reconcile expenditure on account of Foreign Aid with AGPR and EAD on monthly basis.
- V. The controlling departments of the Provincial Governments may similarly reconcile the expenditure on foreign aided projects with the AG/Provincial Finance Department.
- VI. In case of non-reconciliation by 21<sup>st</sup> of the following month, AGPR/Provincial A.Gs to advise the donor through the EAD to take appropriate action as per the donor's "Financial Management Guidelines."

#### **7 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 shall be raised for all contingent expenditure (excluding salaries and utilities etc.) by the department/entity/project.
  - Purchase order shall be approved by the Officer who has authority to incur the expenditure.
  - The Budget availability review clearance form and purchase order (where applicable) may 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. Commitment shall be entered into and approved by the delegated authority (approving officer), it shall be recorded by the DDO.
- VI. A section to record commitment shall be maintained within the appropriation Control Register by the DDO. On receiving Commitment Advice form from the officer authorized 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 upon authorising payment.
- VIII. Except as set out in para IX below, commitment once recorded shall 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.

**8 Return of balances at the close of Project**

- I. 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: -
  - a. The project authority shall reconcile the account with the SP/NBP at the close of the project to work out exact amount of unspent balance, both in PKR and USD Foreign Currency. within two weeks of the close of a project.
  - b. The project authority shall close the Revolving Fund Assignment Account (RFA) with NBP and surrender unspent P R balance to the government, within three (03) weeks of the closing for a project. For this purpose, the 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.
  - c. Upon approach by the project authority in writing through respective NBP branch. SB P (Finance Department) shall arrange closing of RFA by the respective branch of SBP - BSC within two weeks' time and may intimate the same to the project authority. NBP respective branch. NBI 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:
  - d. After receipt of intimation from SBP as at (c) EAD may reconcile unspent balances with concerned donors within one week's time. The Finance Division shall provide necessary funds in the block allocation of EAD in the Demand "Repayment of Foreign Debt" for refund of loan through normal budgetary process and all refunds in respect of foreign loans shall be charged to this Demand. 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 for accounting/ booking of refund.
  - e. After receipt of necessary documentation, the EAD shall ensure that the authorization repayment instructions to SBP in the form of standard central payment authority addressed to the Chief Manager, SBP-BSC (Bank), Karachi are issued within ten working days
  - f. The SBP shall refund outstanding balance to respective donor within seven days after receipt of complete documentation.

**Appendix-F****SPECIAL ASSIGNMENT ACCOUNT PROCEDURE FOR WITHDRAWAL OF FUNDS FROM THE  
PUBLIC ACCOUNT OF THE FEDERATION 2021**

1. **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 may be taken up subsequently under TSA-II framework.
2. **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 (Nonfood). 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).
3. **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, 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 detailed object 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 detailed object of account. An additional detailed object 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 object 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 objects of account under the Public Account.
- d) For withdrawal of funds from each detailed object 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 2023 circulated vide CGA's letter dated 6.03.2023.
- 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 maybe 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 shall 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 may 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 maybe 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 maybe 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 6.3.2023. 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 object 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. To record payment, the concerned Drawing and Disbursing officer (DDO) may 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 may 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 maybe 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 may 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 may issue necessary instructions to their branches that no payment maybe 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 may 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 may 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 may continue to be sent by NBP through Bank scroll as per existing practice. The following entry maybe passed in DAO's /Treasury Account's by the DAO/TO:  
**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 may issue necessary directions to the NBP for immediate closure of the said Assignment Account. NBP may do the needful accordingly within three working days.
- r) The dormant Assignment Accounts in which no transaction took place for the last three years, maybe 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. They shall be able to assume before Government and the Public Accounts Committee for necessary codal responsibilities for all transactions of receipts, withdrawals, and departmental expenditures there from 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 Receipts and Payment 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) may not be drawn for deposit of cash into chest or transfer to any bank account maintained by the entity. A certificate to that effect maybe recorded on the Schedule of Payment.
- d. National Bank of Pakistan may 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 may be dealt with strictly.
- e. NBP may 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 may continue to be sent by NBP through Bank scroll as per existing practice. The following entry maybe 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, maybe reconciled and appropriate entries shall be made to update the accounting records. Release of funds may be subject to reconciliation with AGPR/AG/DAO.

- d. NBP may 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 may be responsible for getting the accounts of receipts and withdrawals from the Fund/ Deposit Account audited as per the legal framework.



PAAA-1

**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 maybe 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 maybe 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-----

**PAAA-2**

**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----- maybe followed.
- 2- The account maybe 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 maybe 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 -----

**PAAA-4**

**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 tilted, ".....", 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 debitale 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-imbusement for such payments may 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 maybe maintained only to keep a record of withdrawals out of them by their authorized officer and no receipts maybe creditable to the said Account.

7. The amount remaining un-utilized at the close of the financial year may not lapse. It is, therefore, requested that the amount remaining un-utilized on 30<sup>th</sup> June each year may be intimated to this office immediately after the close of financial year. The amount remaining un-utilized may be determined after making payment(s) against the cheques received on or before 30<sup>th</sup> 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 may 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 may 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 maybe 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 the Federal Consolidated Fund is prescribed in Federal Receipts & Payment 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 shall carefully satisfy himself that it correctly shows the amounts due under the award and shall 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 shall 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 maybe 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 shall 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 may 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, shall 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 shall 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 along with their Bank Account No to receive payment of the compensation awarded to them by direct credit to their designated bank account or through crossed cheque, intimating also that no interest maybe 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 endeavor 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 may at once be charged off as public works

expenditure, and when the persons interested under the award ultimately claim payment, the amounts maybe paid to them in accordance with provisions contained in Federal Government Receipts and Payments Rules.

**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 maybe 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 shall be made by means of cheques or through direct credit in favor of the presiding officer of the court, payable by order of the court to credit of civil court deposits. The cheques shall be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one maybe retained by the Court for record, and the other two returned duly signed to the Collector, who may 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 maybe 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, shall be made into the Court by means of a cheque, and the procedure described in the preceding paragraph shall be followed. Form D being used with the necessary changes to give full particulars of the order of the Court.

10. 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 may 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.

11. The rules regulating the withdrawal and disbursement of money by the Collector or other Civil Officer including the withdrawal of advances are contained in the Federal Government Receipts and Payment Rules

**Note:** Advances shall 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 shall be placed in Revenue Deposit as soon as the date fixed for making payment is over.

12. The receipts in Form C taken from the persons to whom payments are made shall be forwarded to the Accounts Officer with the accounts of the month.

13. Cost of Pleader's fee in civil suits arising out of acquisition proceeding shall be charged to the same detailed object 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.

14. Any special charges incurred in connection with the acquisition of land on account of establishment and contingencies, etc., shall 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**

15. 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 may have received copies under the preceding orders. The Accounts officer may 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.

16. 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 may 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 may forward the completed statements in Forms A, AA and B to the Chief Revenue Authority. This may complete the audit of the Accounts Officer; any other or further returns or reports from the officers who assess or pay compensation may 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 may 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 may 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 shall be charged against advances of funds (para 22) made by that body.

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

21. Payments made from a Local Fund as compensation for land taken up under the Act, shall be made, and pre-audited 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 may 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 exceeds the amount received in advance. The Accounts Officer may 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 shall be credited in the accounts to a special deposit detailed object under Civil Deposits G11293 Deposits for work done for public bodies or individuals." All charges shall be supported by the prescribed vouchers, unless these cannot be furnished at once in which case the Accountant General may place them under objection, till the necessary vouchers have been obtained. If the awarding officer shall at any time have in hand any sum in excess of his immediate requirements, he shall 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 may be paid into the civil court by the officer.

**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 from 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 shall be confined to the lands to be taken under one declaration, i.e. the awards given for lands acquired under more than one declaration shall 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
		Particulars of amount entered in column 6 of the award statement					
		A	B	C	D		
Serial No. in the statement of award under section II of the act	Name of person to whom payment is made under the award	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 _____ Locality _____	Signature of payee _____ Locality _____
<b>Note:</b> The receipt shall 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.	<b>Note:</b> The receipt shall 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 shall 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 \_\_\_\_\_  
\_\_\_\_\_ the sum of Rupees \_\_\_\_\_ in words only.  
Rs. \_\_\_\_\_  
Dated \_\_\_\_\_ 20. \_\_\_\_\_ (In Figures)

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

## 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		
Dated _____ 20____ Received the above amount for credit to Civil Court Deposits.					Land acquisition officer Dated _____ 20____ Received the above amount for credit to Civil Court Deposits.					Land acquisition officer Dated _____ 20____ Received the above amount for credit to Civil Court Deposits.				
Note. This form shall be used when the amounts of compensation due are sent to a Civil Court for deposit.					Note. This form shall be used when the amounts of compensation due are sent to a Civil Court for deposit.					Note. This form shall be used when the amounts of compensation due are sent to a Civil Court for deposit.				
Judge.					Judge.					Judge.				



**Appendices**

Paid by cheque No. \_\_\_\_\_.  
Dated \_\_\_\_\_ on the \_\_\_\_\_.  
Treasury \_\_\_\_\_

Paid by cheque No. \_\_\_\_\_.  
Dated \_\_\_\_\_ on the \_\_\_\_\_.  
Accounts office \_\_\_\_\_

Paid by cheque No. \_\_\_\_\_.  
Dated \_\_\_\_\_ on the \_\_\_\_\_.  
Accounts Office \_\_\_\_\_

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
Total					Total			
Rs.		Rs.			Rs.		Rs.	
Date _____ 20____					Date _____ 20____			
Received the above amount and credit to revenue deposits.					Received the above amount and credit to revenue deposits.			
Treasury officer					Treasury officer			
Note. This form shall 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 shall 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 may ordinarily be the market value of the land and buildings, if any, thereon; the capitalized value of the land revenue assessable thereon maybe 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 maybe given the option of assuming possession of the whole or any portion thereof, subject to the following conditions:
  - (a)** the Federal Government themselves maybe 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 shall 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 maybe as that prescribed in the Cantonment Land Administration Rules for private individuals except that the leases may not be put up to auction but maybe granted by private treaty. In other words the Provincial Government requiring the land or someone on their behalf may 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 may dispose of the application, in accordance with the rules in the manner referred to above. The lease maybe 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, maybe 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 shall 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 shall 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 shall 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 may 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 \_\_\_\_\_

Month \_\_\_\_\_ 20\_\_

RECEIPTS \_\_\_\_\_

**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(1),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>	<div style="border-top: 3px double black; height: 100%;"></div>	<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>
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**Form3****(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.
					<b>Date</b> ..... <b>Correct.</b> <b>Receive and</b> <b>grant receipt.</b>
<b>Signatures of remitter</b> ..... .....			Signature and full designation of the officer ordering the money to be paid in.....		



**Form-4**  
**{See Rule-35(2)}**  
**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: —

**Rates**

Substantive pay  
Officiating pay  
Compensatory Allowances

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Deductions (with up to dated accumulations)

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

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

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

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

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

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

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

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----					

**Form -5**  
**(29,30,33,36&40)**

**(Form Pay01)**

(Employees Master File Creation Form)



Employee Master File Creation Form

(Applicable for both payroll and GP Fund)

FORM: PAY01

Employee ID (To be assigned by office)

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01 OFFICE OF THE \_\_\_\_\_

02 FOR THE MONTH OF \_\_\_\_\_ / 201

[illegible]

**Description**  
**04**

## PERSONNEL ACTIONS - INFO TYPE 00

05 Date of Entry (DD/MM/YYYY)

		/			/		
--	--	---	--	--	---	--	--

06	Current Govt
.	

07 Employee group

08 Employee grade (Sub group)  

--	--

[illegible]

10 DOB (DD/MM/YYYY)

11 Date of entry into Govt service (DD/MM/YYYY)

12 Reason for action

## PERSONAL DATA - INFO TYPE 0002

13 Title ☐ Mr ☐ Miss ☐ Ms ☐ Mrs

Enter the title in this field

14 Last name

[illegible][illegible]

17	District of domicile	18	Marital status
----	----------------------	----	----------------

19 City of Birth 20 Date of Marriage (if applicable) DD/MM/YYYY

24 Province of Domicile \_\_\_\_\_ 22 No. Of dependents \_\_\_\_\_

21. 

--	--

 \_\_\_\_\_

22. Nationality \_\_\_\_\_

23 Nationality \_\_\_\_\_ 24 Religion \_\_\_\_\_

ORGANIZATIONAL ASSIGNMENT - INFO TYPE 0001

25 DDO Code (old or new Cost Centre)	26 DDO Code(Fund Centre)
<input type="text"/>	<input type="text"/>

27 District (Sub area) \_\_\_\_\_

28 Contract Government  
☐ AJK Government      ☐ Balouchistan Government  
☐ Federal Government      ☐ NWFP Government  
☐ Punjab Government      ☐ Sindh Government

29 Position  
☐ Granted      ☐ Non-Granted

29 Position  
☐ Gazetted ☐ Non Gazetted

30	Designation								
31	Ministry (Organizational Unit)								

32 Fund Section 

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 33 Payroll Section 

--	--	--

[illegible]

<b>GP FUND SUBSCRIPTION - INFO TYPE 0057</b>	
<b>54 Wage Type</b> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 2px;"></div>	<b>55 GPF Subscription</b> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 2px;"></div>
<b>GP FUND - INFO TYPE 9202</b>	
<b>56 Interest Applied</b> <input type="radio"/> Yes <input type="radio"/> No	<b>57 GPF Balance</b> <div style="border: 1px solid black; width: 150px; height: 20px; margin: 2px;"></div>
<b>58 GPP bal date (DD/MM/YYYY)</b> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 2px;"></div>	<b>59 Old GP Fund</b> Account Number _____

<b>CREATE DATE SPECIFICATION - INFO TYPE 0041</b>	
<b>60 Date appointed as Gazetted Office (DD/MM/YYYY)</b> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 2px;"></div>	<b>61 Suspension Date</b> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 2px;"></div>
<b>62 Expiry of Adhoc / Contract Date</b> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 2px;"></div>	

<b>INTERNAL DATA - INFO TYPE 0032</b>	
<b>63 Previous Personnel Number (if any)</b> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 2px;"></div>	<b>64 National Tax Number (NTN)</b> <div style="border: 1px solid black; width: 150px; height: 20px; margin: 2px;"></div>
<b>66 Cash Centre</b> _____	

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			

69 RECURRING PAYMENTS (DEDUCTION) - INFO TYPE 0014											
Wage Type				Description				Amount			

PAYROLL STATUS - INFO TYPE 003	
<b>70 SALARY STATUS</b>	<input type="checkbox"/> Start Payment <input type="checkbox"/> Stop Payment

**EDUCATION AND QUALIFICATIONS****A ACADEMIC EDUCATION INFO TYPE (0022)**

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

**B PROFESSIONAL QUALIFICATION INFO TYPE (0024)**

(Code) <sup>10</sup>	Description of Professional qualification	<sup>11</sup> 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**

- 1 Add the office name e.g. Ministry of Commerce/  
Govt High School No. 2 Peshawar.
- 2 Add the effective month e.g. October.
- 3 Please write your DDO code here.
- 4 Enter the Description of the DDO Code.
- 5 Enter Date when this into is Entered in Computer in DAO / AG / AGPR
- 6 Refer List of Codes
- 7 Refer List of Codes
- 8 Self Explanatory
- 9 Self Explanatory
- 10 Date of Birth
- 11 Self Explanatory
- 12 Refer List of Codes
- 13 Self Explanatory
- 14 Enter your last name.

E.g. Name is Mr. Javed Saleem Arif  
 Last Name will be : Saleem Arif

- 15 Enter your first name.

Using the above example  
 First Name will be : Javed

- 16 Full Father or Husband's Name
- 17 Self Explanatory e.g. Hyderabad
- 18 Self Explanatory. Options can be Single, Married,  
Widow, divorced, Unknown
- 19 Self Explanatory e.g. Peshawar
- 20 If applicable when did an employee get married.
- 21 Refer List of Codes
- 22 Self Explanatory
- 23 Self Explanatory e.g. Pakistani
- 24 Self Explanatory e.g. Islam
- 25 Write DDO Codes
- 26 Write DDO Codes
- 27 Refer List of Codes
- 28 Tick the appropriate Contract with a Government.
- 29 Tick the appropriate box
- 30 Refer List of Codes
- 31 Refer List of Codes
- 32 Write concerned fund section

**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' together 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 description of the education Obtained. For example B.A., B-Com, B.sc

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

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

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

- 33 Write Payroll / GA Section
- 34 In case of Civil Armed Forces write Buckle Number.
- 35 Self Explanatory
- 36 Self Explanatory
- 37 Self Explanatory
- 38 Self Explanatory
- 39 Self Explanatory
- 40 Self Explanatory
- 41 Add Phone Number here
- 42 Self Explanatory
- 43 Refer List of Codes
- 44 Refer List of Codes
- 45 Self Explanatory
- 46 Self Explanatory
- 47 Wage Type : Refer from the list of Codes  
add description using the list, And Enter the Amount in Rupees
- 48 Self Explanatory
- 49 Write Bank / Branch name with codes
- 50 Self Explanatory
- 51 Self Explanatory
- 52 Enter Employee Bank Account Number here.
- 53 Refer List of Codes
- 54 Refer List of Codes
- 55 Self List of Codes
- 56 Self Explanatory
- 57 This is an Amount Column
- 58 Date on which this balance exists.
- 59 Old GP Fund Account Number is 11 digit GP Fund Number.
- 60 Self Explanatory
- 61 Self Explanatory
- 62 Self Explanatory
- 63 Self Explanatory
- 64 Self Explanatory
- 65 Self Explanatory
- 66 Self Explanatory
- 67 Enter Nominee / Family info here
- 68 Wages Type : Refer List of Codes  
Add Description using the list. And Enter the Amount in Rupees
- 69 Wage Type : Refer to List of Codes  
Add Description using the List. And Enter the Amount in Rupees
- 70 Self Explanatory

[illegible]

Prepared by <sup>23</sup>										Entered/Verified By <sup>25</sup>									
FORM : PAY02 – INSTRUCTIONS																			
General Instructions																			
A	This form is to be used to enter monthly monetary and non-monetary adjustments.																		
B	This form is to be used for adjustments in Payroll area only.																		
C	This form is to be used to enter adjustment for single employee only.																		
D	Dates are to be included in the following format: DD/MM/YYYY																		
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: <div style="border: 1px solid black; width: 100px; height: 30px; margin: 5px 0;"></div> The boxes imply that there is a code that go into the field. The Description may follow on the line provided For Example																		
	Current Government																		
N	W	NWFP																	
10	Self-Explanatory																		
11	Add Description of Grade e.g. BPS 18.																		
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".																		
13	These are non-Monetary changes. E.g. change of Address.																		
14	Refer to List 19 from the Lists of Codes and select the info type e.g. 009 for change of bank account number.																		
15	Choose the field that requires adjustment E.g. 60 for change in Bank account number.																		
16	Enter the new contents of change. E.g. bank account number PLS 2779-5.																		
17	These are Monetary changes. E.g. Change of amount in recurrent payments / deduction (allowances).																		
18	Refer to List # 14 and 16 from the Lists of Codes.																		
19	Add Amount in Rupees and Paisa.																		
20	Add "P" if the adjustment is in the form of "Payment". Add "D" if the																		

CODE	DESCRIPTION	
<b>Specific Instructions</b>		
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).	
21	adjustment is a "Debit" adjustment.	
22	Add date from which this change becomes effective.	
23	Add any remarks.	
24	Name and Signature of person preparing this form.	
25	Name and Signature of certifying officer.	
	Name and Signature of person who has entered and verified this form.	



## Form-7

(See Rule 29, 30, 33)

(Form Pay03)

(Change Form for more than one official)

**PAYROLL SYSTEM  
AMENDMENT FORM  
MULTIPLE EMPLOYEE ENTRY**

**FORM: PAY03**

Date: \_\_\_\_\_  
Page No.2 \_\_\_\_\_

OFFICE OF THE

**FOR THE MONTH OF \_\_\_\_\_**

DDO Code <sup>5</sup>  
(Cost Centre)

Description 6  
SECTION OFFICER (Estt & Accts) GOVERNMENT OF  
Pakistan FINANCE DIVISION



EMPLOYEE DETAILS				GENERAL DATA CHANGE <sup>11</sup>		CHANGE IN PAYMENTS/DEDUCTIONS <sup>14</sup>															
Employee Number <sup>7</sup>		Employee Name <sup>8</sup>		NIC Number <sup>9</sup>		Info Type <sup>10</sup>		New Contents <sup>13</sup>		Wag e Type <sup>15</sup>		Amount			Stop Sal. <sup>18</sup>		Effective Date <sup>19</sup>	Remarks <sup>20</sup>			
										Field ID <sup>12</sup>		Rupees <sup>16</sup>	Paisas	Adj. <sup>17</sup>							
						00	09	EMPLOYEE N I C NUMBER									01-12-2004.				
						00	09	EMPLOYEE N I C									01-12-2004.				

[illegible]

23 Entered/Verified By

- A This form is to be used to enter monthly monetary and non-monetary adjustments.
- B This form is to be used for adjustments in Payroll area only.
- C This form is to be used to enter adjustment for multiple employee with DDO's
- D Dates are to be included in the following format:  
DD/MM/YYYY  
For example: To Input 1 January 2002 use 01/01/2002

- 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 may follow on the line provided  
For Example
- Current Government
- |   |   |      |
|---|---|------|
| N | W | NWFP |
|---|---|------|
- 15 Refer to List # 14 and 16 from the Lists of Codes.
- 16 Add shall 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.



## INSTRUCTIONS FOR PREPARING TRAVELLING ALLOWANCE BILLS

1. Journey of different kinds and journey and halts shall not be entered on the same line.
2. Number of kilometer traveled shall 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 shall 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 shall not be charged for.

5. When the first item of a travelling allowance bill is a halt, the date of commencement of this halt shall be stated in the "Remarks" column.
6. A suitable note shall 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 shall 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 shall be attached to the bill, if travelling allowance is drawn on account of attendance in the Court.

**FORM 8-concd.**

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..... Date: Function cum object classification	Please pay to ..... Distance covered:— Signature of the Government servant who traveled Office Date MEMO Appropriation *for Rs..... 20..... Expenditure including this bill..... Balance..... Controlling Officer. TOR BILLS SUBMITTED FOR PRE- AUDIT FOR USE IN ACCOUNTS OFFICES Admitted for Rs. Objected to Rs. Reason of objection—
---	--

ACCOUNTS OFFICER



**FORM - 9**

**[See Rule- 45]**

**Register of Pension Payment Orders**

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

**Form -10**

**[See Rule 48(1)]**

**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 to date \_\_\_\_\_

**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(4)]**

**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 (5)]****NO MARRIAGE CERTIFICATE****ANNUAL DECLARATION OF FEMALE PENSIONERS below the age  
of Sixty years WHOSE PENSIONS ARE TERMINABLE ON THEIR  
MARRIAGE**

[This certificate is to be furnished annually 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-17 or above officer/military commissioned officer / magistrate / sub-registrar / pensioned officer / munsif / member of the federal or provincial legislature and 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 (For Manual Submission) .**

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(1, 4)}

**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 _____	
<b>Particular</b>	<b>Code</b>	<b>Amount Rs.</b>
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		

Rs.

## 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. \_\_\_\_\_

## 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 maybe deducted before making payment to the firm at the prescribed rates, if due.

\_\_\_\_\_  
Head of Office and Designation

Date \_\_\_\_\_

\_\_\_\_\_  
FOR USE IN ACCOUNTS OFFICE

Token No. \_\_\_\_\_ Date \_\_\_\_\_

Pay Rs. \_\_\_\_\_

Rupees (in words) \_\_\_\_\_

Accounts Officer

**Form-16****[See Rule 63(1)]****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 of 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 Accounts Officer/ Treasury Officer

**For use in Accounts Office**

Refund noted in Refund statement.

Admitted / Objected ..... Auditor.....Superintendent .....

**FORM -17**  
**[See Rule 83(i)]**  
**Deposit refund Voucher Form**

**month of                      20\_\_.**

Book No. \_\_\_\_\_ Serial No. \_\_\_\_\_

Detailed object to which Chargeable. } _____ Deposits.	Voucher No. _____ of List of Payments.
Original Dated of Deposit. Number. In this space a translation of the receipt form into Urdu shall be given. Expatriated and entered. .....  Accounts/Treasury officer. Pay Rupees. _____	Name of _____ Amount originally 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.

**Form-18**  
**(See Rule- 84)**

### Application form for refund of lapse deposits

To,

THE ACCOUNTANT GENERAL, Pakistan Revenue

The following refunds of Lapsed Deposits aggregating rupees \_\_\_\_\_ (in words) have been claimed by \_\_\_\_\_ of whose identity and title to the money I have satisfied myself request you sanction to the refund.

Class of Deposits	Particulars of Original Deposit.		Balance credited to Government.	Date of lapsed Statement.	Amount claimed.	REMARKS.
	Year	No.				
			Rs.		Rs.	

Signature.

Judge, Magistrate or other Officer.

The \_\_\_\_\_ 20\_\_.

**FORM--19****Monthly Statement of Receipts**

[see Rules-89,91(1),92(2),93]

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 t of Recei pts	Minor & detail ed objec t of Recei pts	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 commencement of the financial year to close of the same month last year.	Actual realization from commencement 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 importances difference between column s 4 & 5, 6, 8 & 9.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

**FORM -20**

[See Rule 101(1)]

**DISBURSING OFFICER'S REGISTER OF ACCOUNT OF EXPENDITURE**

Office of the \_\_\_\_\_ District \_\_\_\_\_  
 Major Function \_\_\_\_\_ Minor Function \_\_\_\_\_  
 Detailed Function \_\_\_\_\_ Month and year \_\_\_\_\_

Allotment				No	Date
		Rs.	A011	Details	Pay of Officer
		Rs.	A012	Details	Pay of Other
		Rs.	A012-	Details	Staff
		Rs.	1	Details	Regular
		Rs.	A012-	Details	Allowance
		Rs.	2	Details	Other
		Rs.	A02	Details	Allowances
		Rs.	A031	Details	Pre Investment
		Rs.	A032	Details	Analysis
		Rs.	A033	Details	Fees
		Rs.	A034	Details	Communication
		Rs.	A036	Details	Utilities
		Rs.	A037	Details	Occupancy
		Rs.	A038	Details	Costs
		Rs.	A039	Details	Motor Vehicle
		Rs.	A05	Details	Consultancy
		Rs.	A06	Details	Travel & transport
		Rs.	A09	Details	General
		Rs.	A12	Details	Grants
		Rs.	A13	Details	Transfers
		Rs.	A12	Details	Physical Assets
		Rs.	A13	Details	Civil Works
		Rs.	A13	Details	Repair & Maintenance

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

(2) Allotment shall be noted in red ink.

(2) Allotment shall be noted in red ink.

**FORM 22**

**(Rule 103)**  
**CONTROLLING OFFICER'S REGISTER OF EXPENDITURE ON ESTABLISHMENT**

Office of the Major Function _____ Sub-Function if any _____		Minor Function _____		Month and year _____	
Voucher	No	Date	Details		
			Pay of Officer	A011	Rs.
			Pay of Other Staff	A012	Rs.
			Regular Allowance	A012-1	Rs.
			Other Allowances	A012-2	Rs.
			Pre Investment Analysis	A02	Rs.
			Fees	A031	Rs.
			Communication	A032	Rs.
			Utilities	A033	Rs.
			Occupancy Costs	A034	Rs.
			Motor Vehicle	A036	Rs.
			Consultancy	A037	Rs.
			Travel & transport	A038	Rs.
			General	A039	Rs.
			Grants	A05	Rs.
			Transfers	A06	Rs.
			Physical Assets	A09	Rs.
			Civil Works	A12	Rs.
			Repair & Maintenance	A13	Rs.
Allotment					

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

(2) Allotment shall be noted in red ink.



**FORM -23**

(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			
<b>Total</b>			
Reduction during the month			
Modified grant			
Expenditure during the month			
Expenditure of previous months			
<b>Total</b>			
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 shall be used for New and other expenditure.

FORM 24

{See Rule 108(1)}

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 little	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 shall be maintained for new and other expenditure.

**FORM-25**

**[See Rule 119(1)]**

### Statement of Loans and Advances to Local Governments, Autonomous bodies, Companies

etc., during 20\_\_\_\_

[illegible]

**FORM -26****(See note 3 under Rule 127) 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]<sup>3</sup> and interest thereon calculated according to the Rules on the..... day of..... Next<sup>4</sup> and if the loan shall not be repaid on that date may pay interest in accordance with the said Rules. AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor do there by 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 may their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees... ..<sup>5</sup>[and of such further sums as may have been paid as aforesaid] made upon the security of these presents shall have been repaid and interest there on calculated according to the said Rules by the deduction of monthly installments 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 may 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 there from 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 may during the continuance of this security observe and perform all the provisions and conditions of the said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor, hath hereunto set hand the day and year trust above written.

Signed by the said (Mortgagor) in the presence of

1<sup>st</sup>witness Address Occupation

2<sup>nd</sup>witness Address Occupation

(The deed shall be registered)

Note.—There shall be two witnesses to a mortgage. \_\_\_\_\_

**FORM 27****(See Note-3 under Rule 127)****Form of Re-Conveyance for House Building Advances**

THIS INDENTURE made the..... day of..... 20 BETWEEN THE PRESIDENT OF PAKISTAN (hereinafter called the <sup>35</sup>President) of the one part and... .. A Civil Officer of... .. (hereinafter called to mortgagor) the other part is supplemental to an Indenture of mortgage dated the..... day of ... .. 20 and made BETWEEN the mortgagor of the one part and the PRESIDENT of the other part and registered at..... in Book.....Volume ..... pages ..... to ..... as No ..... for .....(hereinafter called PRINCIPAL INDENTURE) WHEREAS all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the President has accordingly at the request of the mortgagor agreed to execute such re- conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. NOW THIS INDENTURE WITNESSETH that in pursuance of said agreement and in consideration of the premises the President doth here granted assign and recovery unto the mortgagor, his heirs, executors, administrators and assign. ALL THAT the piece of land situated in the ... .. containing ..... more or less bounded on the North by... .. on the South by ... .. On the East by ... .. and on the West by ..... together with dwelling-house and out-offices, stables, cook rooms and out-buildings thereon AND ALL and singular other the premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured of which now are by any means vested in the President subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the President into out of or upon them same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby granted assigned and re-conveyed 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 .28****(See Notes 4 and 7 under rule 127)****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 herein before recited agreement in that behalf) and interest there on  
calculated according to the said rules on the ..... day of ..... next (2) and if the loan shall not be repaid  
on that date may 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..... Containing .....more or less now in the occupation  
of the mortgagor and bounded on the North by.....on the South by ..... on the East  
by.....And on the West by ..... together with the dwelling house and the out-offices,  
stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together  
with all rights, easements and appurtenances to the said hereditaments or any of them belonging to hold the  
said hereditaments with their appurtenances including all erections and buildings hereafter erected and built in  
on the said piece of land unto and to the use of the mortgagee absolutely subject to the  
proviso for redemption hereinafter contained PROVIDEDALWAYS 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 may upon the request and at the cost of the mortgagor re-convey, 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 shall 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 shall be registered) Schedule.

Date

Received the sum of

\_\_\_\_\_  
Signature



**FORM. 29**

**(See Note 8 under Rule 127)**

**Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house.**

AGREEMENT MADE ... ..Two thousand  
 ..... BETWEEN.....of  
 ..... (hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and the PRESIDENT OF PAKISTAN (hereinafter called the President which expression shall include his successors in office and assigns) of the other part. WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land situated in ... .. in the registration district of ... .. sub-district ..... than a containing more or less and bounded on the North by ... ..on the South by... .. on the East.....and on the West by ... ..for the sum of Rupees..... AND WHEREAS the Borrower has under the provisions of the General Financial Rules (thereinafter referred to as the said Rules which expression shall include any amendment thereof for the time being in force) applied to the President for a loan of Rupees ..... to enable him to purchase the said piece of land and the President has agreed to lend the said sum of Rupees... .. to Borrower on the terms and conditions hereinafter contained. NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees.....

paid by the President to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the President (1) to repay the President the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the President to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land and if the actual price paid is less than the loan to repay the difference to the President forthwith and (3) to execute a document mortgaging the said piece of land and the house to be erected thereon to the President as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately he has purchased the said piece of land commence and erect thereon a suitable residence for his own use AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been purchased and mortgaged

aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the Borrower has hereunto set his hand the day and year first above written

SIGNED by the said in the presence of

**FORM –30****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 127)

THIS INDENTURE made the... ..day of ..... .. Two thousand  
.....BETWEEN of .....a Civil officer of ..... (hereinafter called mortgagor which term shall  
where not repugnant to the context include his heirs, executors an administrator and assigns) of the one part  
and THE PRESIDENT OF PAKISTAN (hereinafter referred to as the mortgagee which term shall where not  
repugnant to the context include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the ... ..day of ..... ..20 ... .. and made between the  
mortgagor of the one part and the mortgagee of the other part the mortgagee advanced and lent to the  
mortgagor the sum of rupees ... .. for the  
purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and  
assured and as security for such loan the mortgagor agreed to execute a mortgage in favor of the mortgagee in  
the form of these presents AND WHEREAS the mortgagor on the..... day of..... 20..... duly  
purchased the said piece of land now absolutely seized and possessed of or otherwise well entitled to the said  
piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum  
of rupees... ..for the purpose of enabling him to defray... .. the expenses of erecting on  
the said piece of land a suitable residence for his own use AND WHEREAS under the provisions contained in  
Para 253-A of the General Financial Rules (hereinafter referred to as the said Rules which expression shall  
where the context so admits include any amendment thereof or addition thereto for the time being in force and  
shall be deemed to form part of

These present) the mortgagee has agreed to advance to the mortgagor the said further sum of Rupees ...  
..... (Payable as follows that is to say the sum of Rupees  
..... on or before the execution of these presents) and the balance (unless and until the power of sale  
applicable hereto shall have become exercisable) by..... equal.....installments payable  
quarterly the first of such..... Installments to be payable on the .....day of.....

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of  
Rupees.....and Rupees .....making a total of Rupees .....so advanced as  
aforesaid and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to  
pay to the mortgagee the said sum of Rupees..... (and such further sums as shall  
hereafter be paid by him to the mortgagor pursuant to the hereinbefore recite agreement in that behalf) and  
interest thereon calculated according to the said Rules on  
.....day of .....next and if the loan  
shall not be repaid on the date may pay interest in accordance with the said Rules.

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth  
hereby transfer assign and assure unto the mortgagee ALL THAT PIECE of land situated in .....in the  
registration district of .....sub-district.....than a.....containing.....  
..... more or less and bounded on the North by ... .. on the South by  
.....on the East by..... and on the West by .....together with  
the dwelling-house and the out offices, stables, cook-rooms and out-buildings and all kinds used or intended  
to be used with the said dwelling-house (erected or hereafter to be erected on the said piece of land) together  
with all rights casements and appurtenances to the same or any of them belonging TO HOLD the said  
premises including all erections and buildings hereafter executed on the said land (hereinafter referred to as  
the said premises) unto and to the use of the mortgagee absolutely subject to the proviso for redemption  
hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of Rupees ... .. (and  
of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest  
thereon calculated according to the said Rules shall have been repaid by the deduction of monthly

installments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever than and in such case the mortgagor may 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 may 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 there from 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 shall be registered)

**FORM -31****(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 the .....day of.....  
 .....Two thousand..... BETWEEN .....  
 of..... (hereinafter called the borrower), which expression includes his legal  
 representatives and assigns) of the one part and the President of the other part.

WHEREAS the borrower has agreed to purchase a house built by ... and situated in  
 .....in the registration district of ... sub-district.....than  
 a.....containing .....more or less and bounded on the  
 North by ..... on the South by ..... on the East by ..... and on the West by..... for  
 the sum Rupees .....

AND WHEREAS the borrower has under the provisions of pares 253-A and 253-B of the General  
 Financial Rules, Volume I, (hereinafter referred to as the said Rules which expression shall include any  
 amendments thereof for the time being in force), applied to the President for a loan of Rupees... ..  
 ... to enable the borrower to purchase the said house and the President has agreed to lend the said sum of  
 Rupees ..... to the borrower on the terms and conditions hereinafter contained;

NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of  
 Rupees..... .. advanced by the President as loan to the borrower (the receipt of which the borrower hereby  
 acknowledges) the borrower hereby agrees—

1. (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-32****(See Note 3 under Rule 129)****Form of mortgage to be executed after the purchase of a house by utilizing loan advanced by the Government.**

THIS INDENTURE MADE the .....day of ..... between.....  
 ..... s/o ..... employed as ..... in the Ministry/Department of  
 .....(hereinafter referred to as the —mortgagor which term shall where the context so admits  
 include his heirs, executors, administrators and assigns) of the one part and the President (hereinafter called  
 the —mortgagee“) of the other part.

WHEREAS in pursuance of the provisions of paragraphs 253-A and 253-B of the General Financial  
 Rules, Volume I, (hereinafter referred to as the said Rules, which expression shall where the context so admits  
 include any amendment thereof or addition thereto for the time being in force), the mortgagee advanced a  
 loan of Rs. .... to the mortgagor to enable him to purchase for his residence a house constructed by the  
 .... and the mortgagor by an agreement dated ..... (hereinafter called the said agreement) undertook  
 to mortgage the house in favor of the mortgagee to secure the repayment of said loan to the mortgagee  
 together with interest thereon.

AND WHEREAS the mortgagor, has by means of a registered deed dated..... purchased a  
 house with all that piece of land situated ... in district of ... measuring  
 approximately .....and bounded on the North by ..... on the South by ...  
 ..... on the East by ... . on the West by ..... together with  
 appurtenances to the house hereinafter called the hereditaments.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in  
 consideration of the said sum of Rs. .... paid to him, the mortgagor does hereby convey transfer and  
 assure up-to the mortgagee the said hereditaments together with all rights and easements. To hold the  
 hereditaments including all erections and buildings hereafter erected and built thereon unto and to the use of  
 the mortgagee absolutely subject to the proviso for redemption hereinafter contained; Provided Always that if  
 the said advance of Rs. .... and interest calculated according to the said Rules shall have been  
 repaid by the deduction of monthly installments 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 may 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 may during the continuance of this security observe and perform all the provisions and conditions of said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written  
Signed by the said (Mortgagor)

in the presence of

1<sup>st</sup>witness Address Occupation

2<sup>nd</sup>witness Address Occupation

(The deed shall be registered)

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

\_\_\_\_\_

**Form-33**

**(See note 4 below Rule 130)**

**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-34****(See note 5 below Rule 130)****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 may 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 may 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 may 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 may 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 may 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 may not permit or suffer the said Motor vehicle to be destroyed or injured or to deteriorate in a degree than it may 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 may 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-35****(See Note-6 below Rule 130)****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 die 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 the .....Company 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 the .....of.....20.....

Signed and delivered by the said

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

in the presence of

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

**Form-36****[See Rule 141(2)]****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  
 may and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly  
 and each of us bind himself his heirs, executors, administrators and representatives severally firmly by these  
 presents sealed with our seals dated this ..... day .....20... and each of us the said. .... both  
 hereby for himself, his heirs, executors, administrators and representatives covenant with the said President,  
 his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the  
 condition hereunder written in any Court subject to the High Court of Judicature at ..... other than the said  
 High Court in its ordinary original jurisdiction the same shall and may at the instance of the said President be  
 removed into, tried and determined by the said High Court in its extraordinary original jurisdiction.

WHEREAS the above bounden. .... was on the ..... day of ..... 20.....,  
 appointed to and now holds and exercises the office of Treasurer at. .... AND WHEREAS by  
 virtue of such office the said. .... has amongst other duties the care charge and oversight of and  
 responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof  
 respectively of all money, specie, bullion, coin, jewels, currency notes, Bank notes, stamps and Government  
 securities of whatever description, gold, silver, copper, lead goods, stores, chattels or effects stored and used  
 at, received into or dispatched from the treasury of  
 .....or paid, deposited or brought into the said  
 treasury by any person or persons whomsoever and for any purpose or purposes whatsoever; AND  
 WHEREAS the said ..... as such Treasurer, as aforesaid, is also responsible that all such  
 moneys, specie, bullion, coin, jewels, currency notes, Bank notes, stamps and Government securities of  
 whatsoever description, gold, silver, copper, nickel, bronze, lead, goods, stores, chattels or effects (hereinafter  
 together only called —the said property) are and is of full measure and good quality when received into the  
 said treasury and until he has duly accounted there-for and for every part thereof in manner hereinafter  
 referred to; AND WHEREAS the said. .... is bound from time to time whenever called upon so to do to  
 show to his superior officers that the said property and every part thereof save so much thereof as he has duly  
 accounted for is at all times intact in the places aforesaid, and is also bound to attend for the purpose of  
 discharging his duties aforesaid at such times and places as his superior officer may appoint; AND  
 WHEREAS the said.....is further bound to keep true and faithful accounts of the said property and of his  
 dealings under-written orders of his superior officers therewith respectively in the form and manner that may  
 from time to time be prescribed under the authority of the Government and also to prepare and submit such  
 returns and such accounts as he may from time to time be called upon to prepare and submit; AND  
 WHEREAS the bulk of the said property remains as well in the care, charge and custody of the Treasury  
 Officer for the time being .....as of the said.....but as between himself and as said the President of  
 Pakistan he, the said.....is alone responsible and answerable there-for and for every part  
 thereof; AND WHEREAS the responsibility of the said.....for the said property and every part  
 thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for  
 or been duly despatched from the said treasury and delivered over to and a full and complete discharge there-  
 for obtained from such persons and at such places as the Collector of ..... or  
 other the person exercising his functions for the time being under the sanction of the  
 Government.....may direct; AND WHEREAS the said..... in consideration of his said

appointment has delivered to and deposited with and endorsed over to.....as such Collector aforesaid Government securities to the extent of Rs..... of which the numbers, amounts and other particulars are set forth and specified in the schedule hereunder written for the purpose of in part securing and indemnifying the said President his successors and assigns against loss and damage which he or they might or may in way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied, or otherwise dishonestly, negligently or by or through oversight or violence made away or parted with by himself the said.....or any person acting for him in his said office during his absence or otherwise, or by any sub-treasurers, servants, clerks, sircars, cash-keepers, potdars, coolies, or other persons serving under him the said.....or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of the Government or otherwise; AND WHEREAS the said.....hereby acknowledges that he is bound by all the conditions, rules and regulations of the Government for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealing with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such rules, regulations and orders as aforesaid and all or any alterations made from time to time therein AND WHEREAS the said (principal)..... and the said (1st surety).....and (2nd surety).....as his the said.....sureties in that behalf have entered into the above bond in the penal sum of..... conditional for the due performance by him, the said.....and of any person acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the said President and his servants against loss from of by reason of the acts or defaults of the said..... and of all and every the person and persons aforesaid :.....Now the condition of the above written bond is such that if the said.....and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said..... and every person acting for him in his said office as 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 months' notice in writing of his or their intention so to do and the liability under the bond, by the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said.....and..... and .....with the said President that the Government Promissory Notes for Rs.....so deposited as aforesaid on such other Government security or securities to the same amount as the Collector for the time being of the.....may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said Collector for the time being of the.....as and for part and additional security (over and above the above-written bond) to the said President, his successors and assigns for the indemnity and other purposes aforesaid with full power to the said President, his successors, or assigns, or his officers and servants duly authorized in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said.

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

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

AND it is hereby lastly agreed and declared by and between the said ..... (principal) and the said..... (one surety) and.....(other surety) as his the said..... (principal's) sureties and the said President that in the event of the death of the said..... (principal) or the vacation by him of

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

**FORM. 37**  
[Rules 26(3) & 58(h)]  
**Commitment Advice Form**

<b>DDO</b>	<input type="text"/>	<b>Date:</b>	<input type="text"/>
<b>DDO Reference No.:</b>	<input type="text"/>		
<b>Division/Department/Project:</b>	<input type="text"/>		
<b>Purchase Order/</b>	<input type="text"/>	<b>Date of Purchase order:</b>	<input type="text"/>
<b>Contract Number</b>	<input type="text"/>		
<b>Committed Amount: Rs:</b>	<input type="text"/>		

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

[No. 2(115)PFMR-II/2022.]

WAJEEHA BASHIR,  
*Deputy Secretary PFMR.*