

SECTION VIII.
WITHDRAWAL OF MONEYS FROM THE PUBLIC ACCOUNT

T. O. 12. In this section withdrawal means the withdrawal of funds from the public account for expenditure on provincial subject. The procedure to be adopted by Government servants in withdrawing funds from the public account for expenditure on central subject shall be such as may be specified by the Governor General.

T. O. 13. Unless in any case the Governor with the concurrence of the Auditor General, otherwise direct, moneys may not be withdrawn from the public account without the written permission of the Treasury Officer or of a Government servant of the Pakistan Audit Department authorised in this behalf by the Auditor General.

T. O. 14. Comptroller may, subject to the general control of the Auditor General, permit withdrawal for any purpose.

T. O. 15(a). A Treasury Officer may permit withdrawal for the following purposes:

- (i) To pay sums due by Government to the drawing officer.
- (ii) To place the drawing in funds to meet claims likely to be presented against Government in the immediate future by:
 - a. other Government servants, or
 - b. private parties
- (iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.
- (iv) To pay direct from the treasury the sum due by Government to a private party.

T. O. 15(b). Unless in any case it be otherwise expressly ordered by Comptroller, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this order.

Sub. R. 22. If a demand of any kind is presented at treasury which is not covered by the provisions of these treasury orders, or is not covered by a special order received from the Comptroller, the duty of the treasury officer is to decline payment for want of authority. He has no authority to act under order by Government sanctioning a payment unless it is express order to him to make the payment and even such special orders should, in the absence of urgency, be sent through the Comptroller.

Note: The rule does not authorize the treasury officer to refuse payment of bills which do not comply with the provisions of certain rules, e.g. that sanction to a certain charge should be quoted on the bills (vide Sub. R. 26 under T.O. 16), that the budget appropriation with the progress of expenditure should be noted on the contingent bills, when the omission to comply with these provisions is due to the fact that the necessary sanction has not been received, or the budget appropriation has not been communicated. The responsibility for incurring such charges rests with the drawing officer and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the requirements of the rules have not been complied with.

T. O. 16. Except as provided in orders 3 and 24 below, a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks, as the Governor, with the concurrence of the Auditor General, may specify.

I. GOVERNMENT SERVANTS WHO CAN DRAW MONEY BY BILLS AND THE PURPOSE FOR WHICH BILLS MAY BE DRAWN.

Sub. R. 23. The Government servant who can draw money by bills and the purpose for which this can be done are shown in Appendix I.

II. GOVERNMENT SERVANTS WHO DRAW MONEY BY CHEQUE.

Sub. R. 24. The Government servant of the Public Works, Forest and Excise Department, including Government servants who are authorised to incur expenditure against the grants of these departments as specified in Subsidiary Rules 80, 83 and 84 under T.O. 16 draw money by cheques.

III. GENERAL RULES.

Sub. R- 25.-Any person having a claim against Government will present his voucher duly receipted and stamped, at the treasury. Unless specially provided for no bills may be paid at a treasury without being first submitted to, and payment directed by, the Treasury Officer.

1. Payments which have to be made at sub-treasuries may be arranged for by obtaining cash orders issued by the district treasury. The issue of cash orders between places at which there are offices of the State Bank of Pakistan has been discontinued as the State Bank issues demand drafts in lieu of cash orders.

(a) When a subordinate, whose pay or traveling allowance has been billed for in one taluka, is transferred to another taluka before receiving payment, the sub-treasury officer should credit the money in the taluka daily sheet for being paid at the other taluka after the cash order is cashed. In Huzur accounts, the amount should be credited to "Personal Deposit" "Cash Orders" in the Personal Ledger Account, and a fresh cash order should be issued for payment at the taluka to which the subordinate has been transferred.

(b) When a subordinate whose pay or traveling allowance has been billed for in a taluka, is transferred to the Huzur (Head) office at the district town before receiving payment the amount should be entered in the revenue Deposit Register at the district treasury and paid to the payee under the rules applicable to such deposits.

(c) When a subordinate whose pay or traveling allowance has been billed for at the Huzur Office, is transferred to a taluka before receiving payment the Treasury Officer should issue a cash order in favour of the sub-treasury officer for disbursement, in lieu of

the cash, received on account of the pay or the traveling allowance of the transferred subordinate.

2. Where sub-treasuries have been permitted to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the district treasury also (vide exception under Financial Rule 344).

3. When cheques and bills are presented to the treasury through the office cashier, a clerk, a peon or other messenger the receipt given by the Head of the Office on such cheques and bills should name the messenger as indicated¹ below, and such an endorsement will make it incumbent on the Treasury Officer to satisfy himself as to the identity of the person who might present the cheque or bill for payment. The signature of the messenger or his thumb impression, if illiterate, should be taken on the voucher as a proof that the messenger actually received the money on behalf of the drawing officer.

4. (i) In the case of bills payable at the treasury or at a treasury banking with a Branch of the State Bank of Pakistan for the pay and allowances of gazetted officers which are paid only upon their personal claims and to their personal receipt, the provisions of Article 49 of the Civil Account Code, Volume I (Rule 54 of Financial Publication No. I), should be strictly followed.

(ii) In the cases of bills, other than those referred to in clause (i) above, payable at the Branch of the State Bank of Pakistan where a treasury banks with such a Branch, there is no Objection to the drawing officer making a bill payable by a specific endorsement to some other person but that person is not empowered to endorse the bill to a third party or authorise payment to a third party by a separate letter. Payment in such cases may be made only to the person named, upon identification and against his receipt on the bill and after verification of the drawing officer's signature to the endorsement on the bill. A specimen of the payee's signature must be furnished to the Bank for record and for the purpose of verifying his signature on bills.

Note: There is no objection to a contingent bill being re-endorsed by a firm, company or a private person in favour of their or his bankers as such an endorsement does not pass any title or tend to make the bill negotiable and is made for collection only.

Sub- R- 25-A. District Local Boards may make payments at sub-treasuries by means of cash orders or by cheques provided that in the latter case monthly or quarterly intimation is given to the district treasury of probable requirements at sub-treasuries within the district. The issue of cash orders at par should be confined to cases in which such orders are required for meeting bona fide claims against District Local Boards.

²Sub. R. 26.-The following general instructions regarding the preparation and form of vouchers should also be observed:-

¹ Received payment through (here enter name of cashier, clerk, peon or other messenger)

² Supplementary instructions regarding the preparation and completion of vouchers are given in Rule 26 of the Financial Rules, (Financial Publication No.I).

(a) Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstance, a vernacular voucher is unavoidably necessary, a bi-lingual form should be used. A specimen which will serve as a general guide is Civil Account Code Form 27 for deposit vouchers, and may be obtained from the Comptroller.

(b) When the use of a purely vernacular account or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

(c) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas and pies may always, however, be written in figures after the words stating the number of rupees, but if there be no annas or pies the word "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation as in the following examples "Rupees twenty-six only", "Rupees twenty-five, 4-11."

In the case of contingent bills the words "Under Rs." should be written in red ink in a prominent place across the bill, as in the case of cheques (vide Sub. R. 29 below).

(d)(1) The following transactions will be taken to the nearest anna, six pies and over being treated as one whole anna and amounts less than six pies being omitted;

Payments to or recoveries from. Government servants and pensioners, except as specified below: -

(i) In the case of emoluments fixed by statute, the payment may be to the next higher anna.

(ii) In the case of pies occurring in life insurance *premia* under the Postal Life Insurance Scheme, and in subscriptions to un-covenanted pension funds such as the Bombay Uncovenanted Family Pension Funds, which are deducted from pay bills, the total sum for twelve months is bound to be an even sum of annas, and every subscriber should be asked to pay to the nearest anna eleven months in the year, the necessary adjustment being made in the last month; thus, a man who has to pay Rs. 3-5-7 per month may pay Rs. 3-6-0 per month for eleven months and Rs. 3-1-0 in the twelfth month. In the case of the General Provident Fund and the Pakistan Civil Service Pension Fund deductions will, however, be made in whole rupees.

(iii) As regards recoveries of amounts under objection, when all amounts of bills are calculated in annas, there cannot be any pies in objection books.

Note.-Each individual item in a pay and allowance, pension or traveling allowance bill will be taken to the nearest anna.

(2) In the following transactions also pies should be eliminated in Government accounts:-

(i) Receipts and charges falling under the head "Miscellaneous Cash Remittances", the main transactions under this head being those in connection with the cost price of country liquor. Pies will, however, be retained in remittance transactions between treasuries and departmental officers, as all cash (including pies) is required to be remitted by the Departmental officers to the treasury.

(ii) Recoveries of service payments which are ordered by Departmental officers without the cognizance of the Audit Office.

(iii) Accounts rendered from one Government or Department to another.

Note. Pies need not be eliminated in exchange accounts between one Government or Department and another, if it is not possible to remove them from the original transactions.

(iv) Amounts converted into Pakistan Currency from sterling and other foreign currencies.

(3) In cases where transactions involving an odd number of half-pice necessitate the adjustment of a fraction of a pie, such fractions should be neglected and the amount booked by all the parties concerned should be to the pie next below.

(e) All corrections and alterations in the total of a voucher should be attested by the dated initials of the persons signing the receipt as many times as such corrections and alterations are made ; any corrections and alterations in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payments of such vouchers should be refused by the Treasury Officer and a fresh voucher called for. Corrections and alterations in orders of payment drawn by treasury officers on the State Bank of Pakistan and its branches should be attested by their full signature.

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

(g) Unless Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters for him. Nor may any money be paid on a voucher or order signed with a rubber or facsimile stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Vernacular signatures must always be transliterated.

Note: The head of an office may authorise any gazetted officer serving under him to sign a bill, voucher, or order for him, communicating the name and the specimen signature of the officer to the treasury. This will not, however, relieve the Head of the Office in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

Note 2. The Collectors are authorised to allow the Head Accountants at treasuries to prefer bills during the unavoidable absence of the Huzur Deputy Collectors from their offices. Early intimation of such orders should be sent to the Audit Office. In cases where, owing to his absence from the Head-quarters, it is not possible for a Collector to issue an order in advance, the Huzur Deputy Collector may report, the circumstances to the Collector and authorise the Head Accountant to prefer bills. The intimation required to be given to the Audit Office should, however, be sent by the Collector.

Note 3. The Clerk of the Court in each linked Court of a Subordinate Judge is authorised to sign cheques for withdrawals against deposits of his Court in the absence of the Subordinate Judge on duty to the other linked Court. He is also authorised to give quittance on cash-orders and bills drawn in favour of the Subordinate Judge during the latter's absence on duty to the other linked Court.

The Subordinate Judge on his return to duty to that Court should invariably scrutinise the payments made from the amounts drawn on such cheques, cash-orders and bills, as he is ultimately responsible for the disposal of the money drawn from the treasury during his absence.

- (h) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.
- (i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.
- (j) The authority under which deductions are made in a bill should be quoted.
- (k) Dates of payment should when possible be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient,
- (l) When the drawing officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person. A second or intermediate endorsement on a bill is not permissible.
- (m) In cases in which the endorsement on a bill is unauthorized, incomplete, or otherwise irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

(n) A bill payable to a deceased partner may be paid to the surviving partner or partners.

(o) When payment is desired wholly or partly in Remittance Transfer Receipt, a formal application for Remittance Transfer Receipt should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

Sub. R. 27.-Erasures and over-writings in vouchers or bills are absolutely forbidden; if any corrections be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary, should be authenticated by the head of the office who should set his dated initials against each.

IV. CHEQUES.

Sub. R. 28. -Cheques should be drawn on forms in cheque books supplied by the Treasury Officers to the disbursing officers authorised to draw moneys from the treasuries with which they are placed in account.

Before a cheque book is brought into use, all the cheque forms in it should be marked by a distinguishing letter. Cheques drawn by a disbursing officer on any treasury should be distinguished by a different letter from those drawn by himself or other disbursing officers of the same division on that or any other treasury.

Sub. R- 29.-All cheques should have written across them in words at right angles to the type, a sum a little in excess of that for which they are granted thus "under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800 but not less than Rs. 700. No abbreviation such as "eleven hundred" for "one thousand one hundred" should be used. The amount should be written in the manner prescribed for vouchers in Sub. R. 26 under T. O. 16. In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word one into four by prefixing an *f* and changing the *e* into an *r*, the figure being easily altered to correspond. The word twenty if written carelessly has also sometimes been changed into seventy. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

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

Note 1.-All cheques should be written in Stationery Office Registration ink which will be supplied by the Superintendent, Government Printing and Stationery.

Note 3.-Sub. R. 26 (e) under T. O. 16 applies mutatis mutandis to. corrections and alterations in cheques. In the case of cheques drawn on the State Bank of Pakistan or its branches alterations in cheques should be verified by the full signature of the drawers.

Sub. R. 30 (a).-Every cheque in favour of a Government officer must be made payable to order only but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer. Treasury Officer will therefore cash cheques payable to "A.B. or bearer", except when A. B. is a Government servant. If a cheque payable to a person not in Government employ " or bearer" or payable to such person or to such person "or order" is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the person claiming payment, or, in the case of a cheque payable to order, of the completeness of the chain of endorsements if any, by which such person has become the holder of the cheque.

(b) Ordinarily a cheque payable to order is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable, to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience, he may specially authorise in writing, a subordinate Gazetted Officer to endorse for him cheques drawn in his favour by his official designation.

1. Where sub-treasuries are in charge of officials not acquainted with English, bilingual cheques should be used, the paying officer being responsible for calling attention to this rule.

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

V. GAZETTED OFFICERS.

Sub. R. 31. -For the pay and fixed allowances of a gazetted officer bills in T. O. Form No. 3 should be used in which the whole of the fixed allowances claimable by an officer in respect of the same post should be set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a, Local Fund or to sources other than general revenues.

1. If a Government servant proceeding on transfer does not draw the emoluments up to the date of transfer before he proceeds on transfer, emoluments for the whole month may be drawn in the new appointment, the allocation of the charge to the old and new appointments being clearly specified on the bill.

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

Sub. R. 32. -If delays occur in the issue of letters from the Audit Office notifying alterations in the rate of pay and allowances, especially if the change is made near the end of the

month, or if the change takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills at the old rates or send their bills for pre-audit to the Comptroller, if they do not first receive his letter of authority.

Sub. R. 32-A. -In the case of time-scales of pay with efficiency bars at certain stages, an Audit Officer will not authorise any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

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

Sub. R. 33.-The pay of Sub-Assistant Surgeons, Assistant Deputy Educational Inspectors, Police Inspectors, Jailors and Police Prosecutors belonging to establishments limited and fixed with reference to the requirements of the whole province, who are not ranked as gazetted officers, but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted officers, instead of being included in the pay bill of their office establishment.

Sub. R. 34.-A government servant who is newly appointed to a permanent post should attach to his first pay bill the health certificate required under Fundamental Rule 10 or S. C. S Rule 10.

Sub. R. 35.--The form of bill for traveling allowance of a gazetted officer depends upon the rules under which it is due. For mileage, halting allowance, or daily rate T. O. Form No. 4, should be used as setting forth in a convenient form the necessary details. When a circuitous route is taken, the reason for traveling along that route should be stated on the bill. When an officer is entitled to draw actual expenses they should, in the absence of orders to the contrary, be set forth in detail.

VI. ESTABLISHMENTS.

Sub. R. 36.-For the purposes of the preparation of bills, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments.

Sub. R. -37.-Establishment pay bills should be divided into such convenient sections as are fixed by the Comptroller to suit his audit requirements. A list of these sections will be found in the Audit Office Manual.

Sub. R.-38.-Pay bills should be prepared separately for permanent and temporary establishments and also for those classes of Government servants for whom no establishment returns are substituted and no service books are maintained. Against each post should be shown (except in cases referred to in sub-rule 2 below) the names of both the substantive and officiating

incumbents and against each temporary post should be noted the sanction thereto. When pay is drawn for a portion of a month only, the rate at which it is drawn and the number of days for which it is claimed, should be stated clearly in the bill. The total of each section should be shown separately in red ink.

Note: If for any reason the leave salary claimed by a Government servant on leave is not known (as, for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be entered, the amount being left un-disbursed pending the fixations of the amount of his leave salary

(a) In the case of establishments not revised on a time-scale of pay T. O. Form No. 5 should be used. In the first money column should be shown the full amount of pay and officiating pay claimed and in the second money column the full amount of leave salary claimed whether drawn or not. In the third money column should be entered all compensatory allowances. In the fourth money column should be noted the amount claimed but held over for future payment. The sixth column will be used to show the amount actually drawn for each section.

(b) In the case of establishments revised on a time-scale of pay T. O. Form No. 6 should be used. The money columns are self explanatory. The amounts withheld for future payment should be shown in red ink against the item concerned in columns 3, 4, 6, or 7 as the case may be but ignored in totaling. In the "Remarks" column against the item concerned should be entered remarks showing how payments charges have been affected by death, retirement, resignation, permanent transfers, first appointments, etc. The foot-notes and certificates printed at the bottom of the Form should be carefully perused.

When leave salary on average pay is drawn in a pay bill, a statement showing the calculations by which the amounts drawn on account of leave salary have been deduced should be attached to the pay bill in which the leave salary is first drawn, duly signed by the drawing officer. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the vouchers in, or the office from which such pay was drawn should be given in the statement. If leave salary is based on actual and not on average pay, the drawing officer should attach to the bill a certificate that such pay is the pay of a permanent post held, substantively by the absentee at the time of taking leave. This procedure does not apply in the case of Government servants in inferior service.

(c) In an office which contains posts both on time-scale of pay and on graded pay, the pay may be drawn in a single bill in T. O. Form No. 6.

1. The pay of establishments referred to in Financial. Rule 84, which is treated as a contingent charge, should not be included in pay bills;

2. The names of all temporary incumbents whose pay is less than Rs. 50 per mensem and who do not hold permanent posts under Government, the names of all servants in inferior service, and the names of all head constables and constables may be omitted from pay bills, provided that a certificate in the following form is endorsed on the-bills: -

Certified that all officers whose names are omitted from, but whose pay has been drawn in, this bill have actually been, entertained during the month.

The provisions of this rule are with the concurrence of the Comptroller extended to the following classes of establishments as the entry of names in the bills of these establishments is not essential for audit purposes: -

Kotars, Tapedars on pay of Rs. 30 and below, Forest Guards, Excise servants on pay below Rs. 36 per mensem and Jail Guards (excepting senior and junior subedars).

Note.-In the case of those establishments for which no establishment returns are required by the Comptroller, names need not be shown in establishment pay bills.

3. The claims of Government servants whose names are omitted from bills under sub-rule 2 above should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

4. In the case of Public Works Department establishment bills, drawing officers are responsible that (1) the name of circle of superintendence, and (2) the major head and other particulars necessary for determining the accounts classification are recorded on each bill.

Note.-The cost of any special establishment for acquisition of land entertained under orders of Government by a Civil Officer acting as a Public Works disbursing officer is chargeable as the cost of the works concerned and not as general establishment charges.

5. Sub-rule 1 under Sub. R. 31 above regarding the drawal of emoluments in cases of transfer and the allocation of the charge applies also to non-gazetted Government servants. In their case the last-pay certificate should give all the necessary information so that the allocation may be correctly noted by the drawing officer in the bill of the new office.

Sub. R. 39.-The duty of noting the proper deductions to be made from pay bills on account of funds, etc., devolves on the drawers of the bills, as such deductions are to be recovered by short drawings from the treasury.

Note I.-In the following cases recoveries should be effected by deductions from bills: -

Fines, rents, income-tax, all service funds and other funds, except when recovering in cash is permitted by rules in Chapter 15, Civil Account Code, Volume I, recoveries in compliance with retrenchment orders issued by the Comptroller, and recoveries in installments of advances made to Government servants.

Note 2.-The Treasury Officer must, however, check the deduction in the case of Pakistan Civil and Pakistan Military Service Family Pension Regulations and the Superior Services (Pakistan) Family Pension Fund Rules.

Sub. R. 40 (a).- The monthly bill should ordinarily be supported by an absentee statement, if any person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave).

T. O. Form No. 7 should be used for establishment on a time-scale of pay and T.O. Form No. 8 for those not on a time-scale of pay.

(b) In the case, however, of provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Comptroller. No separate absentee statement need be furnished by Heads of Offices along with the monthly pay bills, but in the cases in which the power to sanction leave and officiating arrangements within the office has been delegated to Heads of Offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

Note. – In the case of provincial or amalgamated establishments on time-scale of pay, the arrangements made by Heads of Offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

Sub. R. 41.-If no person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave), the certificate to that effect printed on the establishment bill form should be signed by the Head of the Office.

Sub. R. 43.--When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous post held by him (which should be supported by a last-pay certificates, showing dates of making over and receiving charge, advances outstanding etc.) or if he did not previously hold any post or is re-employed after resignation or forfeiture of past service, a healthy certificate, as required by S. C. S. Rule 10 must accompany the bill.

Sub. R. 43. -To the first bill in which a periodical increment is drawn by any Government servant a certificate in T. O. Form 9 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due to a Government servant for having been the incumbent of the post specified for the prescribed term from the date of last increment or of appointment to the post, excluding periods of suspension for misconduct and absence on extraordinary leave and, if he has held the post in an officiating capacity, all other kinds of leave, which are shown in the tabular portion of the certificate. An increment so certified may be drawn

in the establishment bill without further authority. In all other cases the second alternative form is required, and whenever this form is used the certificate with the explanatory memorandum (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Comptroller who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Comptroller will ordinarily be able to return it so as to allow of the increment being drawn when due in the ordinary establishment bill; but if arrears of increment have, accrued when the certificate is returned they may be drawn on a separate bill.

Sub. R. 43-A. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant in question is fit to pass the bar. In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinised by the sanctioning authority before signing the declaration prescribed above.

Sub. R. 44. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of competent authority granting special pay or a new allowance. Such bills can be presented at any time, subject to the conditions laid down by Government in Financial Rule 30, and may include as many items as are necessary.

Sub. R. 45.-Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill, T. O. Form No. 10. When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the traveling allowance bill. For the purpose of drawing the allowance on account of family, a certificate must be furnished by the officer, of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. The Audit officer is at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the headquarters stations, a bill should be prepared for the traveling allowance of the clerks and other who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

Sub. R. 46. -A Bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route, should be drawn up at the end of the month, submitted for review and counter the public account. signature of the Controlling Officer, if any, and forwarded to the Comptroller, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows: -

Certified that I am satisfied that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll.

Note -The countersigning officer may, if he prefers it, retain the bill for check of future bills and merely sent to the Audit Office a notice that he had passed the establishment traveling allowance bill of for the month of for Rs. as follows: -

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

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

Sub. R. 47.-In the Public Works Department traveling allowance bills can be presented for payment only after the claims have been passed by the Controlling Officer. The subordinates should prepare their traveling allowance journals in T. O. Form No. II and after these are duly countersigned by the proper authority, an abstract showing the totals under each head of claim for each person should be prepared in T. O. Form No. 12 by the Executive Engineer for presentation at the treasury. The original journals which have to be submitted for audit should either be submitted to the Comptroller direct or attached to the abstract bill.

Note.--The traveling allowance journals of office establishment and lower subordinates and members of the petty and irrigation revenue establishment need not be forwarded to the Comptroller for audit as they will be subject to a periodical test audit by that officer.

Sub. R. 48. When the traveling allowance bill is paid after counter-signature by the Controlling Officer, it will bear a certificate in the following terms: -

"Certified that I have satisfied my self that the amounts included in bills drawn 1 month/2month/3month previous to this date with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the acquittance roll."

A similar certificate should be given on bills payable without counter-signature.

Sub. R. 48-A. (1) In the case of bills which are not pre-audited it is not sufficient that the component items of an establishment bill should be checked. The total shown in the bill should also be checked by adding up the items. This should be done by a responsible officer of the staff of each office, other than the person preparing the bills.

(2) When a drawing officer checks an acquittance roll he should either himself total the items of it, check the total of the corresponding establishment bill and the money received from the treasury, and see that any difference between the totals is properly accounted for, or cause this to be done either by a gazetted officer or by another responsible member of the staff as may be found convenient.

(3) When an officer signs an absentee statement accompanying an establishment bill, he should see that a diagonal line is drawn across the blank space, if any. Similarly, if the statement

is blank, he should see that a diagonal line is drawn across it with the word "blank" in brackets in the middle of the line,

(4) In offices where cashiers who have given security are not employed the duty of disbursing the money drawn should be entrusted to a clerk other than the clerk who prepares the bills and is responsible for the cash.

Sub. R, 48-B.--In order to avoid double claims in respect of pay bills drawn on supplementary bills a subsidiary register should be maintained by the drawing officer in the following form:

Name of establishment and post	Name of incumbent	Nature of claim	Period for which claim is made	The month of the original pay bill in which the claim remained un-drawn	Remarks	Signature of the head of office
1	2	3	4	5	6	7

The entries in the subsidiary register should be attested by the head of the office or by a responsible officer who is authorised to sign the pay bills. In respect of supplementary bills on account of (i) withheld amounts, (ii) un-disbursed pay refunded, and (iii) refund of fines, it is not necessary to enter the items in the subsidiary register, but necessary notes should be made in the appropriate places in the original bill.

VII. CONTINGENT CHARGES.

Sub. R. 49. Charges under two major heads may not be included in one bill. But charges on account of joint establishments the cost of which is debitable to two or more major heads in some fixed proportion may be included in one bill.

Sub. R. 50 (a). -When it is necessary to draw money for contingent expenses from the treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month or when a transfer of office takes place, the cashier will rule a red ink line across the page; of the contingent register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinise the entries, initialing the entries in the contingent register if this has not already been done by him and sign the bill which the cashier will then date and number and present for payment at the treasury.

(b) The heads of contingent expenditure are generally printed in the forms used and it will be sufficient if the totals from the contingent register are posted against the printed heads. If the heads are not printed they will be entered in manuscript and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Audit Office.'

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

Sub. R. 51. -Government servants whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, should draw money from the treasury by bills in T. O. Form No. 13 showing full details of the charges.

Note1: The following illustration explains the second condition. A, whose bills do not require countersignature has subordinates, who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure ; A need not submit monthly bills. The bills of B do not require counter signature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

Note2: In the Public Works Department, contingent bills may be drawn only by the Divisional Officer, or such other officer as may have been specially authorised by Government.

Note3: The limit of Rs. 25 referred to in T.O. Form No. 13 above which vouchers are to be submitted to the Audit Officer is subject to alteration by the Auditor General.

Charges Regulated by Scales and Special Contingencies.

Sub. R. 52. -Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

Sub. R. 53.-In the case of countersigned contingencies details of the number of the sub-vouchers pertaining to each entry must be given in the abstract bill (sec T. O. Form No. 16) the amount being given only in those cases where a sub-voucher is for more than Rs. 25 (vide also Note 3 under Sub. R 51).

Sub. R. 54. In the case of charges for work done by a Government factory (such as a jail, mint, workshop) or other authorised transfers, the officer served will attach to his contingent bill for the current month a copy of the invoice received from the supplying officer noting the amount at the foot of the statement of account in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill.

Note 1. The officer served cannot charge the amount in his contingent bill, as no cash payment is made but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account.

Note 2. In the case of bills in respect of stores etc., purchased through the Pakistan Stores Department unless there are instructions to the contrary, the consignee should retain only one copy of the bill for record in his office. The particulars and amount of the bill should be noted in the memorandum of expenditure in his contingent bill, which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in Sub-R. 54.

VIII. LOANS AND ADVANCES.

Sub. R. 55. The vouchers on which a loan or an advance is drawn must quote the authority sanctioning such loan or advance, but no part of such loan or advance can be disbursed from the treasury except under the orders of the Comptroller.

Sub. R. 56. In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified ; and if the repayment is a fixed periodical amount, including both interest and principal, the order fixing the amount should be quoted.

Sub. R. 57. The following special procedure is prescribed for the drawing and accounting of revenue advances which include takavi advances, advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed to make in connection with Land Revenue, Agriculture, or Famine, under any Act of the Legislature, or under any order of Government.

Sub. R. 58. Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised officer.

Note.-Takavi advances may be made in lump sum; on abstract bills to officers disbursing takavi.

The following safeguards should be adopted:

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

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

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

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

VIII-A- MISCELLANEOUS ADVANCES -- FORMS OF DRAWING AND REPAYING.

Sub. R. 59. The vouchers on which advances are drawn must quote the authority sanctioning them and payment will be made by the treasury on the authority of such sanction, except in regard to advances under Financial Rules 294 to 298 which can be disbursed only on the authority of the Comptroller.

Exception: The authority of the Comptroller is not necessary in the case of advances to non-gazetted Government servants under Financial Rule 298. In such cases the sanctioning authority should communicate a copy of the sanctioning orders to the Treasury or Disbursing Officer concerned with a specific order to him to make payment of the advance on a proper voucher (vide Sub. R. 22).

Sub. R. 60. A personal advance to a public officer may be repaid, either in cash or by deduction in his pay or traveling allowance bill, as the case may be.

Sub. R. 61. In repaying an advance, the memorandum presented at the treasury or the pay bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular treasury where the advance was made is not necessary.

IX. LOCAL FUNDS.

Sub. R. 62. The account of a local fund at the treasury is ordinarily a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure. The Treasury Officer need only see that the voucher for payment is in proper form and signed by the proper officer and that the amount does not exceed the amount at credit of the banking account.

Note.--This rule does not apply, if the charges of any local fund are, under any special orders, drawn from the treasury on detailed bills, in which case the gross amount will be charged by the Treasury Officer in the accounts, the deductions on account of income tax, fund subscription, etc., being credited by transfer in distinct entries.

LAND ACQUISITION OFFICERS.

Sub. R. 63. Officers who are specially employed for this work, being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for the works outlay of Public Works Officers, vide Rules below.

Sub. R. 64. Any person appointed as a Land Acquisition Officer may make payments by cheques on a treasury provided no inconvenience is caused to the payee in consequence of the property being situated at a distance from the treasury.

Sub. R. 65. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disbursing officer, but draws money for payment due under his award from the Civil Treasury.

Sub. R. 66. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C printed in Appendix 5 to Financial Rules, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award an acquittance roll in Form CC printed in Appendix 5 to Financial Rules may be substituted for separate receipts in Form C. The receipts will be the Treasury Officer's vouchers for the payments.

Sub. R. 67. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately in which case he should countersign the receipt in Form C, and make it payable at the treasury to the payee, altering the words "Paid in my presence in each/by cheque" to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payment, forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

PENSION PAYMENTS.

Sub. R. 68. Payments of pensions are made only upon Pension Payment Orders issued by the Comptroller, the Treasury Officer's halves of which will be pasted in serial order in separate files, one for each class of pensions, such as Service, Political, Assignments and Compensations, Colonial Governments, Pakistan States. These files must be kept in the personal custody of the Treasury Officer.

Sub. R. 69. The register of Pension Payment Orders (C.A.C. Form 40) which the Treasury Officer has to keep will serve as an index to the files of orders referred to in Sub. R. 68. After seeing that a new order is correctly entered in this register, he will put his initials in the column for "Name of pensioners," and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when both portions of the order are returned on account of death of the pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials. If the original only be returned on account of non-appearance of a service pensioner, the date will be entered in red ink and on reclamation this date will simply be struck out.

Note.--The Pension Payment Orders will ordinarily be filed in one series for the whole district, but the Comptroller may allow filing by sub-treasury series when the course is found more convenient.

Sub. R. 70. Pensioner's receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill, T. O. Form No. 14, for all on account of each class of pensions. In the latter case the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries. If payment is made to another person authorised to receive it the name of the payee should be entered in the separate receipt.

1. (a) A life certificate must accompany every pension bill which is not personally presented except in the case of pensioners specified in Article 949, Civil Service Regulations. When payment is made on a life certificate, it should be made only for months completed on or before the date of the certificate.

(b) A pensioner may receive his or her pension upon the production of a life certificate signed by a responsible officer of Government or by some other well-known and trustworthy person. In places where no postal facilities exist for payment of pensions by postal money orders, village officers are authorised to sign life certificates of all pensioners who draw pensions of Rs. 20 per mensem or less, subject to the condition that the disbursing officer should be in possession of the specimen signature of the village officers issuing such life certificates.

(c) In all cases referred to in clause (b) above, the disbursing officer must take precautions to prevent impositions, and must, at least once a year, require proof independent of that furnished by the life certificate of the continued existence of the pensioner. For this purpose he should (save in cases of exemption from personal appearance granted by Government) require the personal attendance and the identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases where such inability may be alleged he should require proof thereof in addition to the proof submitted of the pensioner's existence.

Note 1.--The disbursing officer is personally responsible for any payment wrongly made. In case of doubt, he should consult the Comptroller.

Note 2.--A pensioner of rank may be privately identified by the disbursing officer and need not be required to appear at a public office.

2. Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate, that the event (whatever it is) which determines the pension has not happened.

3. A declaration in the following form should be obtained half-yearly, from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June :-

"I hereby declare that I am not married, and that I have not been married during the past half-year."

..... Widow }
..... Daughter } of the late

"We certify to the best of our knowledge and belief that the above declaration is correct."

(To be signed by two responsible officers or well known persons.)

4. A certificate of non-employment is printed in English and Vernacular in T. O. Form No. 14 and should be signed by all pensioners except ex-inferior servants, and ex-policemen who are in receipt of a pension of not more than Rs. 10 a month. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishments, or in an establishment paid from a Local Fund, during the period for which pension is claimed, he should furnish the necessary particulars therein and the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

Note. A certificate of non.-employment under Local Funds is not necessary in the case of pensioners whose pensions are regulated by the Sind Civil Services Rules.

Sub. R. 71. Every payment is to be entered on the reverse of both portions of the order and attested by the signature of the disbursing officer ; in the case of pensions paid at a sub-treasury where will be found only a copy of the order in English or vernacular with the District Officer's order thereon, the sub-treasury officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the headquarters treasury bill, from the receipt, make the necessary note on his original of the order.

Sub. R. 71-A.-The payment of pensions not exceeding Rs. 50 a month may be made by postal money order, at the option of the pensioner. When this mode of payment is adopted, the following rules shall be observed: -

1. A pensioner who elects to have his pension paid by money order should present in person to the Treasury Officer a declaration to that effect with his copy of the Pension Payment Order. The Treasury Officer should then identify the pensioner as laid down in Article 328, Civil Account Code, Volume-II. After this has been done, he should paste the declaration and both halves of the Pension Payment Order in a separate file headed 'Pensions payable by money order '. On a date not later than the 10th of each month, a Treasury Office clerk deputed for the purpose should make out a money order form for each pension recorded in the file mentioned above, less money order commission, and make corresponding payment entries in the table at the back of the Pension Payment Orders. The Treasury Officer should sign the money order form and initial the entries on the back of the Pension Payment Orders after carefully comparing the three documents.

2. In order to minimise the risk of fraud, the Treasury Officer should compare the signature on the money order receipt every month with the pensioner's

signature on the Pension Payment Order. The Treasury Officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so, he should endorse on the schedules of payments for the months of April and October each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the dates on which the pensions were remitted to them.

3. Some village official or other suitable subordinate agency, such as the Police, should be made responsible for reporting promptly to the Treasury Officer the death of any pensioner whose pension is paid by money order.

4. It will not be necessary to prepare separate pension bills for such payments. The payments should be shown in a separate schedule which will serve as voucher. A certificate in the following form in the handwriting of the Treasury Officer should be endorsed on the schedule:

"Certified that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity either under Government or under a Local Fund during the past six months and that I have satisfied myself that all payments noted in the schedule have actually been remitted by money order."

5. The amount to be remitted should not be paid to the Post Office in cash but by transfer to the credit of the Post Office. The money order forms should be sent to the Post Office with a certificate by the Treasury Officer that the amounts of the money orders and the fees thereon have been credited to the Post Office in the Treasury Account by transfer.

6. The Treasury Officer will watch for the money order receipts for all remittances shown in the special file and will also compare the signatures in these receipts with the specimen signatures on the Collector's halves of the Pension Payment Orders.

7. In the next month's schedule, the Treasury Officer will furnish the following certificate: -

"Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and filed them in my office."

Sub. R. 71-B. (a). Pensions not drawn for three years in the case of those adjustable under "55-----Superannuation Allowances and Pensions" cease to be payable at the treasury without the prior sanction of the Comptroller. Arrears of pensions due in the case of a deceased pensioner also cease to be payable by the Treasury Officer, if they are not claimed within one year of the pensioner's death. The Treasury Officer should sort out such cases by examining the files of Civil Pension Payment Orders every month and return his halves of the Pension Payment Orders to the Comptroller along with the statement mentioned in clause (b) below.

(b) The Treasury Officer should submit to the Comptroller every six months, a statement of cases of failure to draw pensions. The statement should be prepared in two parts, one part

showing the names of all pensioners who have not drawn their pensions for three years and the other part showing the names of pensioners other than those included in the former part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, should be stated against each name.

XII. MISCELLANEOUS.

(i) Refunds of Revenue.

Sub. R. 72. -The Government servant who originally received the amount should fill in columns 1 to 5 of T. O. Form No. 15 and sign the certificate at the foot of it, while the Treasury Officer or Sub-Treasury Officer should 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.

(ii) Refund of Examination Fees.

Sub. R. 73.-If the amount of examination fees or any part of it is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners specifying the amount to be refunded, and the amount so authorised will be paid on presentation of the original receipt so endorsed at the Treasury whence it was issued -- the recipient giving his receipt below the endorsement.

Sub. R. 74.-If the original amount was paid into a Bank the refund will be made (in accordance with the above procedure) by the Comptroller.

Sub. R. 74. -**If the original amount was paid into the Bank the refund will be made (in accordance with the above procedure) by the Comptroller.**

(iii) Discount on Stamps.

Sub. R. 75. -Discount on stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase money. The total amount of discount due and paid to a stamp vendor on individual bills should be rounded up to the nearest pie.

When General and Court-fee Stamps are sold and discount allowed, receipts should be obtained in the form specially provided for the purpose. A consolidated monthly bill for all discount and commission on these stamps should be sent to the Superintendent of Stamps together with these receipts. The Superintendent of Stamps will forward the consolidated bill duly countersigned to the Comptroller, cancelling the receipts.

(iv) Commission to Registrars.

Sub. R. 76. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In cases in which commission is calculated on the number of documents registered the bill is passed on a certificate of the District Registrar or other Controlling Officer.

(v) Departmental Payments.

Sub. R. 77. Payments, such as purchase of stores in the Public Works Department, are made under some general or special sanction. If not provided for by departmental rules they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts ; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

Note. In the certificate referred to in this rule it should also be certified that the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payments have been recorded against the indents and invoices concerned.

(vi) Payments to Persons not in Government Service.

Sub. R. 78. When a person not in Government service claims payment for work done, service rendered or articles supplied, the Treasury Officer should require: -

- (a) The submission of the claim by the head of the department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.
- (b) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in Government service, and also when the authority of the head of the department or responsible officer is insufficient, an order from the Audit Officer should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government should such be needed.
- (c) And in any event, if a bill be drawn by a person not in Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.
- (d) In respect of payment of abstract contingent bills to persons not on the establishment of the officer who prefers the bill; when large payments are involved in excess of the office permanent advance, the abstract bill may be endorsed in favour of the contractor, after it is checked and passed for payment by the head of the office. It should then be made over to the contractor to be presented at the treasury for payment, and to guard against the payment of fraudulent bills as advice giving all particulars of the bill should be simultaneously issued to the Treasury Officer making the payment. The Treasury Officer should check the bill, when presented by the party, with the advice and after satisfying himself of the identity of the person make the payment.

In the Departments under the control of the marginally noted officers, the system of making payments on account of sullied and services and contingencies by endorsing the contingent bills to parties other than the drawing office (as specified

in the above paragraph), may be adopted in cases where it can be worked advantageously. It should not be adopted as regards payments to be actually made in a district other than the one to which the amount is chargeable. In such cases money should be drawn on an abstract bill and remitted by a remittance transfer receipt. As the above said procedure will apply to abstract bills, the controlling officer's check will not be interfered with, since detailed bills with vouchers can be submitted to him as usual.

(e) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When the necessity occurs, however, he should immediately report the fact to the Audit Officer.

Note 1. –The Treasury Officer should, at the time of making payments to non-officials either on behalf of Government or any local authority on account of fees, Commission, bonus, remuneration or reward of any kind, communicate the fact with the addresses of the payees to the Income Tax Officer concerned, if the amount of each payment is not, less than Rs. 250.

Note 2 –Payments due to contractors may be made to financing Banks instead of direct to contractors provided that the Department concerned obtains (1) an authorisation from the contractor in the form of a legally valid document like the power of attorney or transfer deed conferring authority on the Bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government in his behalf, before settlement of the account or claim by payment to the Bank. While the receipt given by the Bank holding a power-of-attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their Bankers.

Sub. R. 78A –Payment of an income-tax refund voucher may be made to the refundee himself or to a person duly authorised by him to receive payment provided that the receipt at the foot of the refund vouchers is signed by the refundee himself. The precautions prescribed for payments to persons not in Government service should be observed in this case with special care.

XIII. FOREST DEPARTMENT PAYMENTS

Sub. R. 79. –Funds required by Divisional Forest Officers for expenditure will be drawn from the treasury by means of cheques, the Divisional Forest Officers being responsible for seeing that the budget grants are not exceeded.

In exceptional cases if the amount of a cheque is large and funds are required on a deficit treasury to meet expenditure on special forest works, the officer concerned should inform the Deputy Controller of the Currency, in advance to enable him to place the necessary funds at the disposal of the treasury or sub-treasury.

Transfers of divisional charges should be reported by the relieved officer to the Treasury Officers concerned.

Sub. R. 80. –When officers of other Civil Departments are authorised to incur charges on account of the Forest Department they will do so as Forest disburses. They can, therefore, obtain funds from the treasury for such expenditure only under the rules applicable to the officers of the Forest Department.

Sub. R. 81. –The Treasury Officer will cash against the drawing account of a Divisional Officer, a cheque drawn by an officer holding charge of a Forest Sub-division or Range provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the Divisional Officer.

Sub. R. 82. –Cash may, if required, be obtained by officers of the Forest Department by cheques drawn on the sub-treasuries subordinate to the district treasuries with which they are placed in account. The departmental officer should, in such cases, advise the District Treasury Officer, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may, if possible, be duly provided.

XIV. PUBLIC WORKS DEPARTMENT.

Note-The rules in this section apply primarily to officers of the Public Works Department. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Public Works Department, who may be authorised to incur expenditure against the grant for Public Works. They do not apply to charges for construction (petty) and repairs executed by civil officers which are not treated as expenditure of the Public Works Department.

Sub. R. 83. –Treasury Officers are prohibited from issuing any money for disbursement by such officers except in accordance with the rules in this section.

Sub. R. 84. –When an officer of another Civil Department is authorised to incur charges on account of the Public Works Department against the grant for "Public Works" he will do so as a Public Works disburses

Sub. R. 85. Funds are supplied to officers of the Public Works Department in two ways: viz., (1) directly by pay, traveling allowance and contingent bills, and (2) by means of cheques. The two classes of payments will be registered separately in the treasury.

Sub. R. 86. Expenditure on account of pay, travelling allowance and contingencies in the Public Works Department is incurred in the same way as in the other Civil Departments, but the following rules are special to the Public Works Department:

(a) Treasury Officers will cash such bills of Public Works Officers only if the latter have been placed in account with them specifically for these purposes by a written authority from the Comptroller.

(b) Non-gazetted officers' bills and contingent bills presented for encashment may, at the option of the drawing officer, be paid wholly in cash or partly in cash and partly by (a) cash orders on sub-treasuries or (b) remittance transfer receipts on other districts. These bills should be accompanied by a memorandum signed by the drawing officer and specifying separately the amounts required in the several forms referred to in this rule.

Sub. R. 87. (a).-Divisional Officers and other Public Works Officers who may be so authorised by the Comptroller, may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

(b) Without making previous arrangements through the Comptroller, no officer is authorised to draw cheques on a treasury situated outside the limits of the province, even though his own jurisdiction may extend beyond those limits.

Sub. R. 88. A Divisional Officer authorised under Sub. R. 87 (a) to draw cheques on the treasury may empower any of his Sub-divisional Officers to draw against his own account. Separate accounts for sub-divisional officers should not be opened either at the head or at a sub-treasury; the Divisional Officer gives a letter of authority only and the cheques drawn and paid under the authority will be charged off in the same way as if drawn by himself. If a Divisional Officer considers it necessary for the maintenance of efficient control over the disbursements of his division to set a monthly limit on the drawings of any of his Sub-divisional Officers, he may do so, fixing either a standing limit or a fresh limit either every month or whenever necessary. All such limits may be raised or lowered subsequently. Intimation of every limit when fixed or changed should be sent both to the Sub-divisional Officer and the Treasury Officers concerned. If a Divisional Officer has intimated any limitation on the drawings of a Sub-divisional Officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment, on the reverse of the letter advising the limitation. The entry in the register of cheques paid should, however, appear under the date of actual payment.

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

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

Sub. R. 89. When the funds are required for a Sub-divisional Officer at a different treasury from that with which the Divisional Officer himself banks, the latter should get himself place in account with that treasury, vide Sub. R. 87 (a) , and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payment at Sub-Treasuries.

Sub. R. 90. Funds may also be obtained by the Divisional Officer or his Sub-divisional Officers from sub-treasuries by means of cheques.

XV. EXCISE DEPARTMENT (IN THE PRESIDENCY ONLY, i.e. EXCLUDING SIND).

Note.-Sub Rules 91-94 have been retained for information only].

Sub. R 91.-Funds are supplied to the Excise Department by means of annual letters of credit issued by the Deputy Controller of the Currency in favour of the Commissioner of Excise.

Sub. R. 92.-The Treasury Officer will cash cheques drawn by the Superintendents of Excise authorised by the Revenue Commissioner to draw against the letter of credit, and no charges of the Excise Department will be paid otherwise than on cheques so drawn.

(1) Cheques drawn on or before 31st March of a year and presented for payment after that date in the next financial year are debited against the letter of credit for the month in which the cheques are issued.

(2) Superintendents of Excise should send to the Revenue Commissioner so as to reach him by the 15th of March each year, an estimate of requirements of funds from the treasury or sub-treasury during the ensuing year. The Commissioner should frame from them an application for the requirements and submit it to the Deputy Controller of the Currency in time for the advice of the letter of credit which will be issued by that officer to reach the officer for whose use it is intended before the commencement of the new financial year.

Sub. R. 93.-Cheques may also be drawn on sub-treasuries under the orders of the Revenue Commissioner who should advise the District Treasury Officer from time to time of the probable amount of drawings on each sub-treasury, in order that funds may, if possible, be duly provided.

Sub. R- 94. -When Government servants of other Civil Departments are authorised to incur charges on account of the Excise Department they will do so as Excise disbursers. They can therefore obtain funds from the treasury for such expenditure only, under the rules applicable to the Excise Department.

XVI. PROCEDURE TO BE FOLLOWED IN THE TREASURY.

Sub. R. 95. –The bill or other voucher presented as a claim for money will be received and examined by the Accountant, and then laid before the Treasury Officer who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal quittance, will sign the order for payment at foot of the voucher, taking care to adopt the precautions prescribed in Sub. R. 26. Care should be taken that all bills and vouchers passed for payments are paid on the same day, and that no payment is made except under the written order of the Treasury Officer.

Note. -The Audit Officer will supply all Treasury Officers within his audit area with a copy of the specimen signature of all gazetted officers serving under him who are authorized to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at treasuries. Before a Treasury Officer pays a bill on the authority of an order purporting to have been issued from the Audit Office he should verify the signature on the order by comparison with the specimen signatures of the signing officer.

Sub. R. 96.-The Treasury Officer has to satisfy not only himself but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Sub. R. 26. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

Sub. R. 97. A register should be kept in each treasury showing the names of all gazetted officers drawing their pay from that treasury, and as each pay-slip is received from the Comptroller, the amount of pay and allowances which it sanctions should be entered against the name of the officer concerned. As each pay bill is presented for payment reference to this register should be made to see that the sanctioned rate is not exceeded.

Sub. R. 98. -The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

Sub. R. 99.-After the voucher has been completed entered in the accounts, and the order to pay signed by the Treasury Officer, it should be passed on, together with the payee, to the Treasurer's Department, when the Treasurer will make the payment, punch the stamp, stamp the voucher "Paid", and retain it for delivery to the Account Department when the books are compared.

Sub. R. 100. –The procedure in regard to the receipt, custody, and payment of money at district treasuries, is generally applicable to sub-treasuries also.

Sub. R. 101.-Officers of certain departments are authorised to obtain funds from sub-treasuries by means of cheques. Any extension of the system will require the sanction of the District Officer, which sanction will be subject to the veto of the Deputy Controller of the

Currency if that officer is of opinion that it will cause extra expense, direct or indirect, by the locking up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depots and not disbursing treasuries.

Sub. R. 102(a). –When a cheque is presented, care should be taken to ascertain, by examination of its printed number, that it really was taken from the book notified as in use by the officer who is said to have signed it. The instructions given in Sub. Rules 28 to 30 should be especially borne in mind.

(b) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act should be honoured when presented at the treasury.

1. If the payee is unknown at the treasury, the Treasury Officer should make any enquiries he thinks necessary and should specially consider the date, serial No. and amount of the cheque as well as the hand-writing and, if suspicion arise, he may defer payment until he has referred to the drawer.

2. Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

Sub. R. 103. –Treasury Officers, when cashing bills for officers at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him ; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended: -

Bills presented for pay, etc.000
Bills presented for contingencies.000
Bills presented for sundries.	<u>..000</u>
		Total.	..000
		*Deduction (if any).	..—

*(Explanation)

(A. B.)
Signature of Messenger

(XYZ)
Treasury Officer

T.O. 17. –A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Comptroller responsible for the audit of the payment.

T. O. 18. –Except under the general or special orders of the Governor, a payment shall be made in the district in which the claim arises.

(i) Place of payment.

Sub. R. 104. Pay bills are ordinarily payable only at the treasury of the district in which the claim arises, but gazetted Government servants may, at their option, if there is no branch of the State Bank of Pakistan at their head-quarters, draw their pay partly at the head-quarters of the district in which they may be serving and partly at Karachi, subject to the following conditions: -

(1) The concession shall be admissible only to gazetted Government servants whose pay is subject to personal audit and is not less than Rs. 500 a month.

(2) Not less than Rs. 100 in any one month shall be drawn outside the district head-quarters treasury and all sums drawn in Karachi must be in multiples of Rs. 100.

(3) The amount required to be drawn at Karachi except when supply bills are used shall not be altered at intervals of less than three months.

Note 1.-The following concessions (if not allowable under the above rule) are allowed to continue in respect of all individual officers who already enjoy them: -

Officers serving in Balochistan are allowed to draw a part of their pay at Karachi by means of supply bills issued at par.

Note2. Gazetted officers serving in Persia and the Arabian shore of the Persian Gulf have been allowed at their option to draw a part of their pay in Pakistan, subject to the following conditions: -

(1) The concession shall be admissible to gazetted officers whose pay is subject to personal audit and is not less than Rs. 500 a month.

(2) Not less than Rs. 100 in any one month shall be drawn in Pakistan, and all sums drawn must be in multiples of Rs. 100.

(3) The amounts required to be drawn in Pakistan shall not be altered at intervals of less than three months.

(4) The amounts drawn in Pakistan will be payable only at Karachi and shall be drawn by means of supply bills issued at par.

Note3. -The issue of supply bills under the above note is not subject to the restriction laid down in Chapter VII of the Resource Manual for supply bills which are intended for the remittance of funds made by the public through Government.

Sub. R. 104-A. –Every endeavour should be made to pay all personal claims for pay and allowances, including travelling allowance, up-to-date to Government servants on transfer as

provided for in Financial Rule 51 (b) before issuing a last-pay certificate. Such claims may, however, be paid after taking charge of the new appointment provided that reasons for not having complied with Treasury Order 18 are recorded on the bills preferred for such claims.

Sub. R. 104-B. –Payments to contractors should, as far as conveniently practicable, be made by cheque on the nearest treasury and a stipulation to the effect that payments will be so made should be inserted in the contract agreement when necessary. The nearest treasury would ordinarily be one within the district, but in specific cases where the nearest treasury happens to be outside the district, payments may be made by the disbursing officer by cheque on such a treasury.

Sub. R. 105. Gazetted Government servants of the Public Works Department, in addition to the concession in Sub.R.104, may present their pay and travelling allowance bills at the treasury or sub-treasury nearest to their head-quarters or at any treasury or Sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Comptroller, or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

Sub. R. 106. Bills for pay and allowances of the establishments of the Public Works Department are payable at the nearest district treasury with which they will be placed in account by the Comptroller.

EXCEPTION. The following Government servants may present the bills of their establishments direct at the nearest sub-treasury but they cannot draw on more than one treasury or sub-treasury: -

All Superintending Engineers, Executive Engineers, Assistant Executive Engineers and Assistant Engineers, the Electrical Engineer to Government, the Executive Engineer, Electrical Division, and the Assistant Engineer, Electrical Adviser in Sind.

Note. –An Executive Engineer is allowed to make advances to inferior, for their travelling expenditure, when unavoidable, from his divisional imprest by debit to the Suspense head 'Miscellaneous Advances pending the recovery of the same at the time of paying their travelling allowance bills.

(ii) Inspecting Officers.

Sub. R. 107. –A Government servant whose duty requires him to travel on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in. it at his request, the balance, if any, being drawn at his head-quarters. Should he pass from one Principal Auditor's jurisdiction to another's, the last pay certificate should be countersigned by both. In such a case, of course, no advance is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority, if any, but he cannot "take advances on account of travelling allowances.

Note.-In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Divisional Officer who is obliged to be continuously absent from his head-quarters for more than a month at a time.

(iii) Inspecting Officer's Establishment.

Sub. R. 108. When part of his establishment moves with an inspecting officer, the head of the office may grant a last-pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at head-quarters.

T. O. 19. -The leave-salary of a gazetted Government servant, who draws his leave-salary in Pakistan may be paid in any district in Pakistan. The leave-salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty.

T. O. 20. -Pensions payable in Pakistan may be paid in any district - in Pakistan.

T. O. 21. -No withdrawal shall be permitted in order to meet the pay, leave-salary or allowances of a gazetted Government servant, or a reward or honorarium payable to a gazetted Government servant, or any pension payable from the general revenues, until an audit officer has intimated the rate at which payment should be made ; provided that the Governor-General may, for special reasons and with the concurrence of the Auditor General, relax the provisions of this Order.

Sub. R. 109. -A newly appointed gazetted Government servant drawing pay for the first time from any treasury should present with his bill an order from the Comptroller intimating the rate at which the payment should be made.

Sub. R. 110. -A gazetted Government servant should draw an increased or a changed rate of pay, leave-salary or fixed allowances on presentation of a bill either pre-audited by the Comptroller, or accompanied by a letter of the Comptroller, authorising the amount to be drawn.

Sub. R. 111. -No payment is to be made without the orders of the Comptroller to a gazetted Government servant transferred from another province or from another Department or on return from leave out of Pakistan.

T. O. 22. -No withdrawal shall be permitted in order to meet the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim be supported by a last-pay certificate in such form as may be prescribed by the Auditor General.

Sub. R. 112. -Forms of last-pay certificates to be given by the Treasury Officer in the case of gazetted Government servants and by heads of offices or the gazetted Government servant authorised to sign " for " the head of the office, in the case of non-gazetted Government servants, provide for details of the fund deductions. Although the Government servant preparing the bills is responsible for the correctness of such deductions, the Treasury Officer is responsible

not only for entering in the certificates all demands against the departing Government servant, including any made under an order of attachment of his pay by a Court of Law, of which he may have received notice before granting the certificate, but also for passing any, of which he may afterwards receive notice, to the treasury from which the Government servant will in future draw pay.

Sub. R. 113. –In all cases of transfer, the last-pay certificates, where such certificate is necessary, should specify the date up to which a Government servant is paid his claims for pay and allowances as provided for in Financial Rule 51 (b).

Sub. R. 114. –A Treasury Officer must be careful not to pay an allowance to a gazetted Government servant to whom he has granted a last-pay certificate unless the certificate is first surrendered.

Note.-Rules regulating the preparation of last-pay certificates in cases of transfer on duty or return from leave as laid down by the Auditor General are given in Appendix No. 2 to the Subsidiary Rules.

T. O. 23. -In case of urgent necessity, a Collector may require a Treasury Officer to make a payment in contravention of orders 16, 17, 18, 19, 21 or 22 above ; provided that the Collector records an order in writing and immediately sends a copy of the order, together with an explanation of the circumstances which rendered it necessary, to the Comptroller who will audit the payment. The Treasury Officer also shall intimate the payment to the Comptroller.

T. O. 24. –A Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, provided that he intimates to the drawing officer the correction which he makes.

Sub. R. 115. –When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes, which can be corrected, a Treasury or a Sub-Treasury Officer should not return such bills, but should correct them and pay the corrected amount of the bill.

Sub. R. 116. –Similarly when bills contain doubtful items which can be easily eliminated, the Treasury or the Sub-Treasury Officer should disallow the doubtful items and pay the remainder of the bill.

Sub. R. 117. –In the cases referred to in Sub. Rs. 115 and 116 the corrections made and the reasons therefore should be intimated to the presenter of the bill and, if necessary, to the Comptroller (or to the Treasury Officer in the case of payments made at a Sub-Treasury).

Instructions to Drawing Officers.

T. O. 25. –A Government servant who is authorised to withdraw moneys by means of cheques shall notify to the Treasury Officer or to the local officials of the Bank,[as the case may be, the numbers of the cheque books, which from time to time he proposes to use and of the cheques which they contain.

Sub. R. 118. -In the case of sub-treasuries the advice of the number of the cheque book to be used should ordinarily be sent through the district treasury, but in cases of urgency it may be sent direct to the sub-treasury, a copy being forwarded simultaneously to the district treasury.

T. 0. 26. -When a Government servant who is authorised to draw or countersign cheques or bills payable at a treasury or the Bank makes over charge of his office to another, he must send a specimen of the relieving Government servant's signature to the treasury officer or the local officials of the Bank, as the case may be.

SECTION IX. –RESPONSIBILITIES FOR MONEYS WITHDRAWN

T. 0. 27 (a). –A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Comptroller. In cases in which the acquittances of the actual payees are not sent for audit the Government servant supplied with funds shall be held personally responsible for seeing that payments are made to the persons entitled to receive' them.

T. 0.27 (b). –If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Governor.

Note.-For rules regarding the responsibility for over-charges Rule 32 of the Financial Rules of the Government of Sind may be referred to.

T.O. 28. –A Treasury Officer, receiving an intimation from an audit officer that moneys have been incorrectly withdraw and that a certain, sum should be recovered from a drawing officer must effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order ; and the drawing officer must without delay repay the sum by such method as the Audit Officer may prescribe.

Note. -See in this connection Rule 338 (2) of the Financial Rules of the Government of Sind