



SINDH FINANCIAL RULES, 2023

VOLUME - I & II

Government of Sindh
Finance Department

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SINDH FINANCIAL RULES, 2023

VOLUME - I

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**GOVERNMENT OF SINDH
FINANCE DEPARTMENT**

Karachi, dated the 25th October ,2023

NOTIFICATION

NO.FD/B&E-I / FR2/SFR-Vol-I & II / 2023-24:- In exercise of the powers conferred under Section 44 of the Sindh Public Finance Administration Act, 2020, the Government of Sindh is pleased to make the following rules;

CHAPTER-1

DEFINITIONS AND PRELIMINARIES

1. Short Title and Commencement:

- (1) These Rules may be called "The Sindh Financial Rules, 2023 (Vol I & II)".
- (2) They shall come into force at once;
- (3) They shall extend to the whole of the Province of Sindh.

2. Definitions: (1) In these rules, unless there is something repugnant in the subject or context, the terms defined in this chapter have the meaning hereby assigned to them;

i. **'Abstract'** means an intermediate schedule prepared to facilitate the consolidation of financial information. In case of works, it is an account of all transactions relating to a work during a month in respect of cash, stock or other charges connected to a work. It is to be prepared in the prescribed format and there shall be one 'works abstract' for each estimate of work;

ii. **'Accounts Office'** means the office carrying out the work of accounting and typically includes the office of District Accounts Office (DAO), Accountant General (AG) of the Province and Accountant General of Pakistan Revenue (AGPR) in respect of Federal Government;

iii. **'Accounts Officer'** means the head of an office of accounts responsible for the compilation and consolidation of accounts of the District / Province and includes the Accountant General, Sindh, District Accounts Officer, and head of an Accounts Office of an entity whose accounts stand departmentalized, for the purpose of these rules;

iv. **'Accounting'** is the process of recording, summarizing, analysing, and reporting the financial transactions;

v. **'Accounting records'** mean the book of accounts upon which the transactions are recorded, or any other document issued or used in the preparation and processing of transactions of accounting entities viz. cash book, vouchers, authorities, schedules and also includes the consolidated reports justifying and supporting the compilation of financial statements;

vi. **'Act'** means the Sindh Public Finance Administration Act, 2020.

vii. **'Administrative Approval'** means a formal acceptance by the department concerned of a proposal to incur expenditure connected with the requirements of that Department. In the

case of works executed by the Public Works Department, it is in effect an order to that department to execute a certain specified work at a stated cost to meet the administrative and, or public needs of the department requiring the work.

viii. **'Administrative Department'** means a self-contained administrative unit in the Secretariat responsible for the conduct of business of the Government in a distinct and specified sphere and declared as such under the Sindh Government Rules of Business, 1986;

ix. **'Appropriation'** means any Schedule of Authorized Expenditure given assent to by Provincial Assembly to authorize the payment from the Provincial Consolidated Fund and Public Account in a financial year;

x. **'Assembly'** means the Provincial Assembly of Sindh;

xi. **'Assignment Account'** means a special purpose account in favour of government entities and is opened in a branch of the bank acting as the agent of the State Bank of Pakistan, in accordance with the provisions of the State Bank of Pakistan Act, 1956.

xii. **'Auditor General'** means Auditor General of Pakistan as defined in Article 168 of the Constitution.

xiii. **'Bank'** means the State Bank of Pakistan, or any branch or agency of the State Bank, or any bank acting as the agent of the State Bank of Pakistan, in accordance with the provisions of the State Bank of Pakistan Act, 1956 (Act XXXIII of 1956);

xiv. **'Book Transfer'** means the process whereby financial transactions which do not involve giving or receiving of cash, or of stock materials, are brought to account. Such transactions usually represent liabilities and assets brought to account either by way of settlement or otherwise, but they may also represent corrections and amendments made in Cash, Stock, or Book Transfer transactions previously taken to account;

xv. **'Cash'** includes legal tender coin, currency notes, electronic card, pre-audit cheque, departmental cheques payable on demand, remittance transfer receipts, demand drafts or pay orders and stamps;

xvi. **'Cash basis of accounting'** means the basis of accounting that recognizes transactions and other such events only when cash (including cash equivalents) is received or paid by an entity;

xvii. **'Cash Book'** means a financial notebook which is used for recording all cash receipts and disbursements including banking deposits and withdrawals;

xviii. **'Card'** means any card including an ATM card, electronic fund transfer point of sale card, debit card, credit card or stored value card, used by a consumer to undertake an Electronic Fund Transfer;

xix. **'Cheque in the Electronic Form'** means a cheque which contains the exact image of a paper cheque in electronic form and is generated, written, and signed in a secure system ensuring minimum safety standards as may be prescribed by the State Bank of Pakistan;

xx. **'Charged Expenditure'** means the expenditure under the Article 121 of the Constitution of the Islamic Republic of Pakistan which has been declared as charged upon the Provincial Consolidated Fund and is not subject to the vote of the Provincial Assembly;

- xxi. 'Competent Authority'** in relation to the exercise of financial powers means the concerned Administrative Department or any other authority to which such powers have been or may be delegated;
- xxii. 'Commitment'** means an obligation to make future payment, the funds for which are reserved against the allocated budget of an entity;
- xxiii. 'Constitution'** means the Constitution of the Islamic Republic of Pakistan, 1973;
- xxiv. 'Contract'** means an agreement enforceable by law and includes general and special conditions, specifications, drawings and bill of quantities;
- xxv. 'Contingent Charges' or 'Contingencies'** means and include all the incidental expenses and other expenses which are incurred for the working of office both in connection with the establishment and other technical work etc. "Contingencies (incidental expenses)" comprise those charges, which are incidental to the management of an office e.g., purchase of books and periodicals, purchase of stationery.
- xxvi. 'Contractor'** means a person, firm, company or organization that undertakes to execute the works including services related thereto, other than consulting services, incidental to or required for the contract being undertaken for the works;
- xxvii. 'Controlling Officer'** means an officer entrusted with the responsibility of supervision of expenditure and / under a given function of account or the collection of revenue;
- xxviii. 'Detailed Bill'** means a bill setting forth the details of either the contingent, miscellaneous or travel allowance expenditure, and is subject to sanction by an officer competent to sanction;
- xxix. 'Detailed object'** means a sub-division of a minor object;
- xxx. 'Direct Credit'** means a facility provided by the banks, which allows salaries and other payments to be made directly into the bank accounts of those persons, without the need for an exchange of physical cash or cheques;
- xxxi. 'District Collector'** means the officer in charge of the revenue administration in a district;
- xxxii. 'Divisional Officer'** means an executive unit of a Public Works Department, Forest Department and any other department notified by the Government as the Public Works Department who is in charge of a division and is usually an Executive Engineer responsible to the Superintendent Engineer for the execution and management of all works within his division. The number of divisions whether permanent or temporary are fixed by the Government according to the requirement of a particular department;
- xxxiii. 'Drawing and Disbursing Officer'** means an officer responsible for drawing money from Government Accounts Office and disbursing it on behalf of the Government to the claimant under the rules;
- xxxiv. 'E-Stamp'** means a paper printed or partially printed containing a bar code or having any of its unique identification code and such other information, as may be specified by the rules, to be generated and printed, on deposit of money equivalent to the chargeable stamp duty in the account of the Government;
- xxxv. 'Electronic Fund Transfer'** means any transfer of funds, other than a transaction originated by cheque, draft or similar paper instrument, which is initiated through an electronic terminal, telephonic instrument, point-of-sale terminal, stored value card terminal,

debit card, ATM, computer magnetic tape or any other electronic device so as to order, instruct, or authorize a financial institution to debit or credit an account;

xxxvi. 'Finance Department' means Finance Department, Government of Sindh;

xxxvii. 'Financial Year' means a period of twelve months starting from 1st July of a calendar year and ending on 30th June of the next calendar year;

xxxviii. 'Fiscal Transfers' include not only the federal transfers to the Province from the Federal Government on fortnightly basis under National Finance Commission Award (NFC) but also the grants sanctioned as a share of Local Councils from the 'Provincial Allocable Amount' by the 'Provincial Finance Commission' under Sindh Local Government Act, 2013 and rules framed there under;

xxxix. Fixed Assets means usually physical the assets which are fixed in nature, such as plant, equipment, buildings & vehicles etc.

xl. 'Government' means Government of Sindh;

xli. 'Government servant' means a person in the service of the Government and includes a civil servant, a contract employee, a member of the Sindh High Court Establishment, an employee of public sector entity established under a statute dealing with the matters mentioned in these rules;

xlii. 'Grant-in-aid' means money given by Government to various public entities, companies, authorities, societies, voluntary organizations, local councils, clubs, and individuals etc. for fulfillment of a particular purpose.

xliii. 'Head of Department' in relation to receipt and expenditure, means the in-charge of an administrative department responsible for supervision and control of receipts and expenditure under any object in the respective function and grant;

xliv. 'Head of Office' means a civil servant, or any other officer declared to be the head of an office by the competent authority;

xlv. 'Imprest account' means the 'petty cash system' for making small payments. It contains a cash balance which is subsequently replaced by petty cash vouchers on payment of cash;

xlvi. 'Local Council' means a local council established under the Sindh Local Government Act, 2013;

xlvii. 'Local Fund' means revenues administered by bodies including authorities, autonomous bodies and public sector entities established under Section 42 of the Companies Act, 2017 which by law or rule having the force of law come under the control of Government, whether in for general proceedings or to specific matters such as the sanctioning of their budgets, fiscal transfer under a statutory award, sanction for the creation or filling of particular posts, the enactment of leave, pension or similar rules (see also Rule 275 infra).

xlviii. 'Major estimate' means a term applied to the estimate for a work when the sanctioned amount of works expenditure exceeds Rs.300,000 or any other limit which may be fixed by the competent authority. This term is also applied for the sake of convenience to the work itself;

xlix. 'Major Object' means an element of object classification indicating receipt and / or expenditure in the accounts of the Government.

- I. **'Minor Object'** means a sub-division of a major object;
- ii. **'Market Rate'** means a rate in respect of an article borne on the stock accounts of a division. This term indicates the cost per unit at which the article, or an article of similar description, can be procured at a given time at the stores / godowns from the public markets suitable to the division for obtaining a supply thereof;
- iii. **'Minor estimate'** means a term applied to the estimate for a work when the sanctioned amount of the works expenditure does not exceed Rs.300,000 or any other limit which may be fixed by the competent authority. This term is also applied, for the sake of convenience, to the work itself;
- liii. **'Modified Cash Basis'** means a method of accounting in which all cash payments and receipts are recorded, along with certain assets, liabilities/ and commitments;
- liv. **'Non-recurring expenditure'** means an expenditure of occasional nature which is not expected to continue or to be repeated on regular basis at least in the foreseeable future and the examples of such expenditure include the expenditure on lawsuits, consultancy fee, demolition expenses of a building etc.
- lv. **'Non- recurring Grant-in-aid'** means a one-time allocation to an organization for a specific purpose.
- lvi. **'Officer'** means Government Servant holding a post in pay Scale 16 and above;
- lvii. **'Official'** means a Government servant holding a post in pay Scale 1 to 15;
- lviii. **'Pay Order'** means an order of payment authorized by an Accounts Officer payable at the specified branch of the Bank under his / her jurisdiction in favour of the person to whom money is due or who is responsible for the disbursement;
- lix. **'Payment Slip ID' (PSID)** means a 17digit unique number generated by a designated agency for making payment of government dues through internet banking, automated teller machines (ATM), bank's mobile applications, Over the Counter (OTC), Easy Paisa, Jazz Cash etc.
- lx. **'Pre-Audit Cheque'** means a cheque issued by the Accounts Officer, after applying pre-audit checks for payment of a claim against the Government;
- lxi. **'Province'** means Province of Sindh;
- lxii. **'Procuring Agency'** means the procuring agency as defined in the Sindh Public Procurement Act, 2009;
- lxiii. **'Procurement'** includes acquisition of goods, hiring of services and execution of works as defined in the Sindh Public Procurement Act, 2009;
- lxiv. **'Provincial Allocable Amount'** means the money declared as such for distribution among Local Councils in accordance with the provisions of the applicable laws and rules framed thereunder;
- lxv. **'Provincial Consolidated Fund'** means funds defined in Article 118 (1) of the Constitution of Islamic Republic of Pakistan;
- lxvi. **'Proposition Statement'** means a statement setting forth the financial effect of a proposal involving the creation, alteration or abolition of appointments on an establishment;

lxvii. "Public Buildings" means buildings borne on the books of the Public Works Department and maintained from the appropriation for Public Works in charge of Public Works Officers.

lxviii. 'Public Works Departments' mean the departments of the Government in administrative charge of the public works i.e., civil works, irrigation, energy, embankment, and drainage works and includes-

- a) Works and Services Department;
- b) Local Government, Housing and Town Planning Department;
- c) Public Health Engineering & Rural Development Department;
- d) Irrigation Department; and
- e) Energy Department.

Or any other department declared by the Government as Public Works Department.

lix. 'Rate' means in respect to an estimate of cost, contract, contractor's bills and vouchers means the consolidation allowed for each unit of work, supply or a service;

lxx. 'Recurring Grant-in-aid' means one time grant which is allocated yearly to the same organization for the same purpose;

lxxi. 'Recurring Expenditure' means expenditures on goods and services which is of recurring nature and is usually consumed in the current period or typically within a financial year. Examples of these expenditures include employee's related expenses, retirement benefits, operating expenses, repair and maintenance expenses, purchase of stores, subsidies, transfer payments etc.

lxxii. 'Society' means society established for promotion of science, literature, or the fine arts, for instruction, diffusion of useful knowledge, foundation or maintenance of libraries or reading rooms for general use among the members or open to the public, or public museums and galleries of painting and other works of art, collections of natural history, mechanical and philosophical inventions, instruments, or designs and registered under the Societies Registration Act, 1860;

lxxiii. 'Stores' means as defined as consumable items or goods acquired not for resale, and are a property, in the possession or under the control of a department / entity;

lxxiv. 'Reconciliation' means a process of substantiating the recorded financial information against an alternative source of data (e.g., bank reconciliation, reconciliation between accounts offices and spending departments);

lxxv. 'Sindh Treasury Rules' are the rules issued by the Government under sub-section (1) of Section 44 of the Sindh Public Finance Administration Act, 2020.

lxxvi. 'Subordinate Authority' means any authority subordinate to the Administrative Department of the Government;

lxxvii. 'Suspense Head of Account' means head of account used to record transactions of temporary nature which are not readily adjustable in accounts as either final outlay or the correct classification for crediting or debiting the transaction is difficult to be determined at once;

lxxviii. 'Technical Sanction' means sanction of the competent authority to a detailed estimate of the cost of a work of construction or repair;

Note: The powers of according the technical sanction have been delegated under the Sindh Delegation of Financial Powers and Financial Control Rules, 2019;

lxxix. 'Validly accrued charge' means a claim / charge against the government on account of some job or service rendered or goods purchased and taken on stock or works done, ensuring quality and quantity, after following the prescribed procedure and amounts payable under some contract;

lxxx. 'Voluntary organization' means an organization, association or undertaking established by persons on their own free will for the purpose of rendering welfare services in any one or more of the fields mentioned in the schedule and depending for its resources on public subscriptions, donations or Government aid and registered under Voluntary Social Welfare Agencies Registration and Control, Ordinance, 1961;

lxxxi. 'Voted Expenditure' is the expenditure, other than the charged expenditure specified in the Annual Budget Statement referred to in the Article 122(2) of the Constitution.

lxxxii. 'Vendor' means a person or a company selling / providing goods or services to a government department against a tender/work order etc.

lxxxiii. 'Work' – The term 'work' applies not only to works of construction or repair, but also to other individual objects of expenditure connected with the supply, repair and carriage of tools and plant, the supply or manufacture of other stores, or the operations of a workshop;

lxxxiv. 'Works Expenditure and Works Outlay' These terms are used to indicate respectively the expenditure, and the capital charges, on the special services connected with the construction, repair and maintenance of works. The charges falling under these categories may be met when, under the rules, any receipts are taken in reduction of the charges, but they do not include the cost of the general services, tools and plant, establishment, or any charges not taken to final heads of account and kept under one of the suspense accounts.

(2) The words and expressions used but not defined in these rules shall have the same meanings as assigned to them in the Act.

CHAPTER-2

GENERAL SYSTEM OF FINANCIAL MANAGEMENT

3. Receipt of Government Money: (1) Government servants receiving money on behalf of Government shall give the payer a receipt on form (SFR Form-1). This receipt shall be signed only by a responsible officer who shall satisfy himself at the time that the amount has been entered in the cash book form (Form-1 of SFR Volume-II).

(2) Receipt Books in Form-2 of SFR Volume-II shall be used for all cases in Public Works Department and blank receipt books shall be kept in safe custody of the issuing officer.

(3) (a) Every Government servant shall be personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect;

(b) The private cash or accounts of members of the office or department shall not be mixed up with the public cash or accounts.

Note-1: All transactions involving the giving or taking of stores, other properties, rights, privileges, and concessions which have money value shall be brought to the account form as soon as they occur.

Note-2: Every government servant whose duty is to prepare and render any accounts or returns in respect of public moneys or stores is personally responsible for their completeness, accuracy, and their submission within the prescribed date.

Note-3: The procedure laid down in Sindh Treasury Rules shall be followed for the custody of cash. A similar procedure shall be followed in the case of bullion, jewelry and other valuables coming into the hands of Government servants in their official capacity.

(4) The following system shall be adopted for issuing receipts for money received on behalf of Government in Public Works Department offices:

(i) Receipts of the Public Works Department in Form-2 of SFR Volume-II can be issued only by the Divisional Officers, Sub-Divisional Officers, or other Government servants specially authorized by the Finance Department. Receipt books shall be obtained from the Accounts Office of the district within which their respective headquarters are situated.

(ii) The Executive Engineers and the Sub-Divisional Officers will examine the receipt books issued to their subordinates at every convenient opportunity and at least once a month and initial them in token of their security.

(5) (i) Receipt books on Form 2 of SFR Volume-II shall be obtained by Heads of Offices for a year's requirement like any other standard form. The books shall be carefully examined to see that the number of forms contained in each is intact, and a certificate of count recorded on the flyleaf. One Receipt Book at a time shall be issued to each subordinate by name and it shall be kept in his personal custody. Counterfoils of used Receipt Books shall be returned promptly to the Divisional Office for record. In the case of transfer, the Receipt Book shall be personally handed over to the Relieving Officer, who will certify its receipt in his charge paper and state the number of blank foils in duplicate which it contains. The Executive Engineer shall keep an account of all the Receipt Books obtained by him for his division and shall keep the stock in safe custody in his office chest.

Note-1: When the surplus product of any garden or nursery attached to bungalows or other buildings in charge of the Public Works Department, is to be disposed of by retail sale, by the Maali or Chowkidar in charge of the same, he shall be provided with coupons bound up in book form, each book containing 100 coupons of prescribed denomination, with counterfoils, and whenever any product is sold, the purchasers shall be given the requisite number of coupons in acknowledgment of the money paid.

Note-2: The books and the coupons in them shall all be serially machine-numbered like the cheque or duplicate receipt books and shall be inspected by the 'Overseer' in charge of the beat whenever convenient, (or the sub-divisional officer himself whenever possible) and at least once a month, and the amount taken from the Maali or Chowkidar concerned and credited into Treasury or sent to the Sub-Divisional Office. The transactions shall be shown in the Sub-Divisional accounts.

Note-3: Since the Maalis and Chowkidars are mostly illiterate, the coupons shall be printed on paper of different colour for each of the two denominations.

(ii) A proper account of these Coupon-books shall be maintained in the Register for Receipt Books, in the Divisional as well as Sub-Divisional Offices. The blank books shall be kept in the personal custody of the Divisional or the Sub-Divisional Officer as the case may be. All the Executive Engineers shall communicate their requirements for the different coupon-books for three years direct to the Superintendent, Government Printing and Stationery, Karachi.

(6) (a) The accounts of the province shall be kept in such form and in accordance with such principles and methods as the Auditor General of Pakistan, with the approval of the President, may prescribe.

(b) In the departments which render accounts to the Accountant General, the form in which such accounts are rendered has been prescribed in "Financial Reporting Manual" by the Auditor General of Pakistan.

4. General Principles and Restrictions Relating to Expenditure: (1) In incurring and sanctioning expenditure from the Provincial Consolidated Fund, the Drawing and Disbursing Officers and sanctioning authorities shall be guided by the following fundamental canons of financial propriety:

(i) Same vigilance shall be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money;

(ii) Money borrowed on the security of allocated revenues shall be expended on those objects only for which money is borrowed;

(iii) No authority shall exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage;

(iv) Government revenues shall not be utilized for the benefit of a particular person or section of the community, unless; -

- a. the amount of expenditure involved is insignificant, or
- b. a claim for the amount shall be enforced in a Court of law, or
- c. the expenditure is in pursuance of a recognized policy or custom.

(2) No authority shall sanction any expenditure which is likely to involve at a later date, expenditure beyond its own powers of sanction.

(a) The amount of allowances, such as travel allowance, granted to meet expenditure of a particular type shall not on the whole be sources of profit to the recipients.

(b) In addition to compliance with canons enunciated above, the authorities incurring expenditure shall further see:

(i) That special or general sanction of the competent authority for the expenditure exists;

(ii) That necessary funds to cover the charge exist; that expenditure does not exceed these funds; that the Drawing and Disbursing Officer will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases;

(iii) That all charges incurred are drawn and paid at once and that money indisputably payable is not left unpaid: and that all inevitable payments are ascertained and liquidated at the earliest possible date;

(iv) That money actually paid is under no circumstances kept out of account a day longer than is absolutely necessary even if it has been paid without proper sanction;

(v) That no money is withdrawn from the Provincial Consolidated Fund unless it is required for immediate disbursement or has already, been paid out of the imprest / permanent advance and that it is not permissible to draw advances for the execution of works the completion of which is likely to take a considerable time.

Note: No advance withdrawal shall be permissible in cases where the vouched account is not likely to be rendered by the close of the financial year concerned.

5. Methods for Withdrawal of Money from the Accounts Office/ Treasury and Ancillary

Matters: (1) Direct Credit: (a) Payments to government servants, on account of pay and allowances, shall be made by direct credit to their bank account. In this regard a Government servant shall provide data on form STR-6 which will be countersigned by an officer nominated for the purpose, on the basis of which Accounts Office shall allocate a vendor number to maintain his particulars and personal profile on the system inter alia showing date of birth, date of appointment, date of retirement, emoluments, leave, posting, CNIC number, list of family members, e-mail address, cell number etc. in electronic mode.

(b) Payment of monthly pension to retired government servant including one-time gratuity and commutation shall be made by direct credit to the bank account of the pensioner.

(c) Payments to vendors other than the government servants shall be made by direct credit to their respective bank accounts as far as possible or by vendor cheque issued by the Accounts Officer. The Accounts Office shall allocate 'vendor number' to the suppliers based on the data provided by the Drawing and Disbursing Officer.

(2) Bills: Money may be drawn from government Treasury / Accounts Office by submission of detailed bills for claims other than scale regulated claims. Detailed rules regarding the preparation of bills by which the different classes of charges are drawn, and regarding the method of obtaining money from the Accounts Office, whether on bills or by cheques, are laid down in the Sindh Treasury Rules.

(3) Departmental Cheques: (a) Payments in Public Works Departments, Forest Department, Commercial undertakings, and other self-accounting entities specified by the Government from time to time, may be made against validly accrued liabilities, by authorized

government servants by drawing cheques, where facility of direct credit is not available. Departmental cheques shall be issued on the submission of detailed bills.

(b) Cheques will be accepted in payment of Government dues or in settlement of other transactions. Such cheques shall be crossed in all cases. A final receipt will be granted only when the cheque has been cleared and proceeds of the cheque have been credited to the Provincial Consolidated Fund or Public Account, as the case may be.

Note-1: In the event of such a cheque being dishonored by the bank concerned on presentation, the fact will be intimated at once to the tenderer. However, the Government will accept any liability for loss or damage which may possible have occurred due to a delay in the intimation of dishonored cheque.

Note-2: Certain special arrangements will be necessary when Government dues by cheque are to be paid by certain fixed dates. Persons desiring to make such payments shall take precautions to ensure that their cheques reach the Bank at the latest one day before the date on which the payment is to be made. Cheques received on the last day of payment of Government dues will be liable to be refused, and those received after will not be accepted.

(4) Public money in the custody of the department shall be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from the Government, the officer in charge of the chest shall make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers to be appropriate and adequate. All the keys of the same lock shall, except where the procedure prescribed in the note to this rule is adopted, be kept in the same person's custody, and as a general rule, the keys of the one lock shall be kept apart from the keys of the other lock, and in a different person's custody when practicable. The chest shall never be opened without both custodians being present. Whenever a cashier is attached to an office, the keys of one of the locks of the treasure chest will necessarily remain in his possession.

(5) The officer in charge of the chest will count the cash in the hands of each cashier at least once a month; or, in the case of outstations, he or any other officer named by him will count it whenever he may visit them and will record a note in the cash book showing the date of examination and the amount (in words) found. The balance by actual count shall moreover be compared with the cash book balance and excess or deficit, if any, noted in the cash book be reported to the immediate superior.

(6) The counting shall be made on the last working day of each month immediately after closing the cash account of the month. However, where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date.

6. Receipt of Non-Government Money: In the case of moneys received by a government servant which do not relate to or form part of the revenues of the Province, the Government servant shall open an account with a bank for their deposit. Accounts under this rule may be opened with a branch of a bank acting as agent of State Bank of Pakistan or with any other scheduled Bank after the approval of Finance Department. The Government servant will be personally responsible to ensure that the expenditures are in strict conformity with the rules and regulations governing the fund to which the moneys relate. Further, a precise record of all the transactions of the fund shall be kept in a form complying with the regulations of the fund.

7. Deposit of Cash Chests and Valuables in the Treasury: (1) No department may require that funds pertaining to it be received in the Treasury for safe custody and kept out of account or be received at all except under ordinary rules (see rule 240 infra).

(2) Cash chests or sealed bags belonging to other departments may, however, be lodged in the Treasury for safe custody where necessary. When so lodged, they shall be presented with a slip or memoranda stating the contents, and a receipt shall be obtained from the Accounts Officer/ Treasury Officer for the cash chests or sealed bags said to contain the amount specified in the slips. The keys of the chests or of the treasure boxes in which the sealed bags are kept in the Treasury shall be kept by the depositing officer and he will be entirely responsible for the contents of the cash chests, or sealed bags deposited and will observe the following conditions.

(i) that the chest or box will be of moderate size and be provided with a good lock and sealed with proper seals;

(ii) that the Treasury staff will not be harassed by too frequent applications to open the Treasury;

(iii) that the concession may be modified or withdrawn, shall the Collector see fit to do so; and

(iv) that the Collector is satisfied that the Society or the Bank could not otherwise, except at unreasonable cost, arrange for the custody of its funds and papers either with a scheduled bank owned by government, or with an approved banker, or in some other safe manner.

(3) An application to the Treasury Officer in charge of the Government Treasury to take charge of a box or chest shall be made in the form prescribed as Form-47 of SFR Volume-II. The deposit of the cash chest or strong box shall be acknowledged by the Treasury Officer in the form prescribed as Form-47 of SFR Volume-II.

(4) Bullion, Jewelry and other valuables coming into the hands of a government servant in his official capacity may be deposited into the Treasury for safe custody at the discretion of the Collector. The deposit of the box shall be acknowledged by the Collector in the Form prescribed as Form-48 of SFR Volume-II.

8. Payments and Drawing of Money from the Account Office/ Treasury: (1) Detailed rules for the preparation of bills where different classes of charges are drawn, and as to the method of obtaining money from the Accounts Office/ Treasury whether by bills for subsequent disbursements are laid down in the Sindh Treasury Rules.

(2) Drawing and Disbursing Officers (DDOs) of the self-accounting entities like Forest Department and those of the Public Works Departments (PWDs) shall draw money by submission of claim vouchers/bills to their account officer. The accounts officer after applying the pre-audit checks, shall issue a cheque payable at the SBP/designated branch of NBP. Simultaneously, for the recording the requisite entry, the same will be sent to the concerned DAO/ treasury officer for inclusion in the SAP system.

(3) (a) Primarily the Divisional Officer in the Public Works Department is the responsible Drawing and Disbursing Officer of the Division, but he may delegate this function to his Sub-Divisional Officer with concurrence of controlling authority, and with a view to enable him to discharge these functions in an amicable manner. While doing so, he may set a monthly limit on the drawings of any of his Sub-Divisional Officers, he may require the submission by a

convenient date of an estimate of the probable requirements of each such Sub-Divisional Officer in a suitable form.

(b) Authorities competent to prepare or examine other demands for payment (i.e., Muster Rolls and acquittance rolls of work-charged establishments) and to make payments thereon; Muster Rolls will be prepared by a member of the Executive Establishment in immediate charge of a work, subject to check both by the Sub-Engineer in charge and the Sub-Divisional Officer. The latter will however pass the Muster Roll. Payment will either be made by the Sub-Divisional Officer himself or by an imprest holder. Whenever Executive Engineer conducts inspection of a work (on which Muster Roll is maintained) it is his foremost duty to check the Muster Roll and initial it.

(4) In Forest Department, Range Forest Officers are authorized to make payments for the work done or supplies made by contractors or pieceworkers up to a limit fixed by the competent Authority from time to time.

(5) The following rules relate to payment by cheques:

(a) Drawing and Disbursing Officers of the self-accounting entities authorized to draw cheques whether on Accounts Offices or on the State Bank of Pakistan either at the local head office or a branch or a designated branch of National Bank of Pakistan, shall obtain their cheque books direct from the Accounts Officer in charge of the Accounts Office concerned, by sending duly signed the printed requisition form which is inserted in each book towards the end. Not more than one book shall be obtained on a single requisition. The cheque books on receipt shall be carefully examined to see that the number of forms contained in each book is intact and a certificate of count shall be recorded on the flyleaf.

(b) Cheques books obtained from a particular Accounts Office shall not be drawn on other Accounts Offices /Bank out of its jurisdiction.

(c) A separate cheque book shall be issued by the respective Accounts Officer for each account. The cheque book shall be kept under lock and key in the personal custody of the authorized Drawing and Disbursing Officer, who, when relieved, shall take a receipt for the correct number of blank cheques made over to the relieving Government servant. The loss of a cheque book or blank cheque form shall be notified promptly to the respective Accounts Officer and the bank with which the Drawing and Disbursing Officer concerned has a drawing account.

(d) All cheque issuing authorities shall separately issue advice to the Accounts Office and Bank, listing out details of each cheque including amount and particulars of the payee. The advice shall be sent in a confidential sealed cover.

(e) In cases of the self-accounting entities like Forest, and Public Works Departments or other entities, the departmental officers shall see that the drawings are regulated by budget grants and appropriations.

Note-1: Schedule of cheques drawn by each Drawing and Disbursing Officer / Accounts Officer for payment at the Bank, conducting Government cash business shall be prepared daily under his full signature and delivered under sealed cover the same day to Accounts Officer / Bank concerned to enable the Accounts Officer to record pay order and the bank to make payment after comparing the particulars of the instruments with those given in the schedule, the following day.

Note-2: Whenever a cheque is drawn, and entered in the cash book, but not paid out on the day on which it is drawn, a note shall be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.

(6) All payments to private persons, payments on account of wages of laborer's or establishment charged directly to works contingencies etc., shall be made by direct credit to their Bank accounts being maintained with Banks or Telecoms or through vendor cheques.

(7) Cheques remain current for three months only after the month of issue or 30th June of the financial year, in which they are issued, whichever is earlier. If the currency of a cheque expires owing to its not being presented at the Bank for payment, within prescribed time limit of its validity or on 30th June of the financial year, as the case may be, it may be received back by the drawer, but it shall not be re-issued by altering the date. The drawer shall deface/cancel it and draw a new cheque in lieu thereof against the fresh allocation of the ensuing financial year. The fact of the destruction and the number and date of the new cheque issued against it shall be recorded on the counterfoil of the old cheque, and the number and date of the old cheque that is destroyed shall be entered on the counterfoil of the new one. The fact of the new cheque having been issued shall be entered on the date of issue in red ink in the cashbook but not in the column for payment, a note being made at the same time against the original entry in the cashbook. (Also see Article 264 of the Accounts Code Vol-III in respect of cheques of the Forest Department).

(8) When it is necessary to cancel a cheque, the cancellation shall be recorded by the Drawing and Disbursing Officer on the counterfoil, and the cheque, if in the drawer's possession, shall be defaced. If the cheque is not in his possession, he shall promptly request the Bank / to stop payment of the cheque under intimation to the Accounts Officer and on ascertaining that payment has been stopped, he shall write back the entry in his cash book by exhibiting the amount of the cheque as a minus figure on the payment side in the "Bank" column. A counter-reference shall be given in the cashbook, against the original, to the second entry of the cheque. A cheque remained unpaid for any cause for more than its validity period shall be cancelled and its amount written back in a similar manner.

(9) For petty disbursements of the Forest, and the Public Works Departments lump sum amounts may be drawn from the Treasury/Accounts Office by cheques. Only the minimum cash required shall be drawn, and if it is found at any time that the balance in hand is larger than is required, the surplus shall be refunded into the nearest Treasury/Accounts Office.

(10) If a limit has been set by a Public Works or Forest Divisional Officer on the drawings of a Sub-Divisional Officer on any Account Office/ Treasury, the limit so prescribed shall be entered on the reverse of the counterfoil of the cheque book for that Accounts Office/ Treasury before any cheques are drawn during that month, and the Sub-Divisional Officer shall watch that the limit is not exceeded, by deducting from it, the amount of each cheque as it is drawn. The undrawn balance at the close of the month shall not be carried forward to next month.

(11) In the absence of a monthly limit on the drawings, the Drawing and Disbursing Officer shall record on the reverse of the counterfoil of each cheque, the amount of the next cheque drawn and of the total of drawings during the month and carry forward their total to the next counterfoil. This will enable him, from time to time, to exercise an independent check on the postings of his cash book.

(12) If the currency of a Public Works or Forest cheque expires owing to its not being presented at the Treasury for payment within three months from the date of its issue or 30th

June or as notified by Finance Department, it may be received back by the drawer for destruction and issue of a new cheque in lieu of it. The fact of the destruction and number and date of the new cheque shall be recorded on the counterfoil of the old cheque, and the number and date of the old cheque destroyed entered on the counterfoil of the new one.

(13) When a cheque is cancelled, the cancellation shall be recorded on the counterfoil, and the cheque, if in the drawer's possession, shall be destroyed. If the cheque is not in the drawer's possession, he shall stop payment at the Treasury, and, on ascertaining that payment has been stopped, he shall write back the entry in the cash book. A cheque remaining unpaid for any cause for twelve months from the date of its issue shall be similarly cancelled and its amount written back.

(14) As a rule, no cheque shall be drawn until it is intended to be paid and cheques drawn in favour of contractors and others shall be made over to them by the Drawing and Disbursing Officer direct; but the Drawing and Disbursing Officer may be assisted in making disbursements by a cashier appointed for the purpose. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the Drawing and Disbursing Officer. In such cases the subordinate shall make no entry in any accounts which he keeps, as a payment made by cheque shall appear in the Cash Account of the Drawing and Disbursing Officer who draws the cheque, and the subordinate's record will be in his correspondence.

Note: It is a serious irregularity to draw cheques and deposit them in the cash chest or a bank account at the close of the year for the purpose of showing the full amount of grant as utilized.

(15) Payments due to contractors may be made to financing banks instead of direct to contractors provided that the Department obtains; -

(a) an authorization from the contractor in the form of a legally valid document like a power of attorney or transfer deed conferring authority on the bank to receive payment; and

(b) 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 the Government 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 shall, wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

(16) Cheques cannot be used for the transfer of funds from one division to another.

(17) If a Drawing and Disbursing Officer is required to inform that a cheque drawn by him has been lost, he may address the respective Accounts Officer a form forwarding for signature a certificate in the accompanying form. If, after search through the lists of cheques paid, the Accounts Officer finds that the cheque has not been en-cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards, the Accounts Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped". The Drawing and Disbursing Officer will enter in his account the original cheque as cancelled and may issue another. The accounts officer shall record the following certificate; -

"Certified that Cheque No..... dated..... for Rs..... reported by the Drawing and Disbursing Officer to have been drawn by him on the Treasury/Accounts Office in favour of..... has not been paid, and will not be paid, if presented hereafter".

(18) If a cheque is issued by Government in payment of any sum due by Government and that cheque is honoured on presentation to Government's bankers, payment shall be deemed to be made, including:

- (a) If the cheque is handed over to the payee or his authorized messenger, on the date it is so handed over or;
- (b) If it is posted to the payee, on the date when the cover containing it is put into the post.

Note: Cheques marked as not payable before a certain date shall not be charged to the accounts until the date on which they become payable.

(19) Government accepts no responsibility for any fraud or misappropriation in respect of cheques in payment of an officer's pay, leave salary, travel allowance bills, etc., made over by him to a messenger.

9. Vouchers for Departmental Payments: (1) As a general rule, every claim including refund of money deposited with Government, for whatever purpose, shall be supported by a claim voucher form (bill) setting forth full and clear particulars of the claim. As far as possible, a particular form of voucher applicable to the case shall be used.

Note-1: When it is not possible to support a payment by a voucher, a certificate of payment prepared in manuscript, signed by the Drawing and Disbursing Officer, and endorsed, if necessary, by his superior officer, shall always be placed on record. Full particulars of the claims shall invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

Note-2: Cash memoranda, issued by tradesmen for sales against each payment shall not be regarded as sub-vouchers unless they contain an acknowledgment of the receipt of money from the purchaser as named therein for the price of the articles sold.

Note-3: Payment made through credit card for online purchase of license/software by a Government Servant shall be re-imbursed to him by the competent authority provided that the amount does not exceed the limit prescribed for procurement through quotation/tender.

(2) Every voucher shall bear a pay order, signed or initialed, and dated by the responsible Drawing and Disbursing Officer. This order shall specify the amount payable both in words and figures.

Note: Cashiers and others authorized to make disbursements on passed vouchers shall make no payment without a proper pay order of the responsible Drawing and Disbursing Officer recorded clearly in ink on the bill or voucher. No payment shall be made on a voucher or order unless it is signed by hand and in ink.

(3) (a) Every voucher shall also bear, or have attached to it, an acknowledgment of the payment, signed by the person by whom or on whose behalf the claim is put forward. This acknowledgment shall always be taken at the time of the payment.

Note-1: If a Drawing and Disbursing Officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash, or to make a remittance to him until the acknowledgment of

the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance shall be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance shall be briefly stated in the acknowledgment portion thereof.

Note-2: In the case of articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the item paid for may be accepted as a voucher. The Drawing and Disbursing Officer shall endorse a note on the cover to the effect that the payment was made through the post office, and this will also cover charges for the postal commission.

(b) A certified copy marked (duplicate) of a receipted voucher shall be retained by the Drawing and Disbursing Officer if this be necessary to complete the record of his office but the payee shall not be required to sign such a copy or give a duplicate acknowledgment of the payment.

(c) Whenever one cheque is written in favour of a person in payment of two or more of his bills, a separate stamped acknowledgment for each bill need not be taken.

(4) General instructions regarding the preparation and completion of vouchers as given in Sindh Treasury Rules 83 shall be observed as far as possible in preparing departmental vouchers. The following supplementary instructions shall also be observed:

(a) When the payee signs in a vernacular, other than Urdu, he shall be required to note the amount acknowledged in the vernacular in his own handwriting. In translating the acknowledgments, the amount acknowledged, as well as any remark made by him, shall also be reproduced in English or Urdu.

(b) The Drawing and Disbursing Officer is responsible that the full name of the work as given in the estimate, or the name of component part (detailed function) or the object, to which the charges admitted on a voucher are debit-able, or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated on it in the space provided for the purpose or in some prominent position.

10. Permanent Advances and Imprest Accounts: (1) Advances may be granted to Government servants who may have to make payments before they can place themselves in funds by drawing bills. They are subject to the following rules:

(i) Administrative Departments are authorized to sanction permanent advances up to the amount advised by the Accounts Officer;

(ii) Heads of Attached Departments and Commissioners of Divisions can, unless a competent authority otherwise directs, sanction the grant of permanent advances for offices subordinate to them up to the amount advised by the Accounts Officer as appropriate. The permanent advances, for the offices of the Heads of Attached Departments and Commissioners of Divisions shall, however, be sanctioned by the next superior administrative authority or other competent authority;

(iii) Applications for the grant of revision of a permanent advance shall be submitted to the sanctioning authority through the Accounts Officer who will advise as to the appropriate amount of the advance. In cases falling under sub-clauses (1) and (2) above, if there is any difference of opinion between the Accounts Officer and the sanctioning authority on this point, the matter shall be referred for the orders of the Finance Department;

(iv) As these advances involve the permanent retention of money outside the Consolidated Fund of the Province, they shall not be larger than that is absolutely essential;

(v) These advances shall not be multiplied unnecessarily. A Government servant's advance shall meet the needs of every branch of this office. If he has subordinates who require petty sums, he shall rather spare a small portion of his own advance for their use than to apply for separate advances for them taking acknowledgements from them in the same way as he himself furnishes to the Accounts Officer and retaining them in his office.

(vi) On 15th July each year and in the case of transfer of charge, each Government servant holding a permanent advance shall send an acknowledgment to the Accounts Officer of the amount due from and accountable for by himself on following form:

"As required by Rule 9 (3) (a) of the Sindh Financial Rules (Vol I), I hereby acknowledge that the sum of Rs..... on account of the permanent advance assigned to my office, is due from and to be accounted for by me.

No.	(Signature)
Date	Designation

(vii) The advance is intended to provide, on the responsibility of the Government servant entrusted with it, for emergent petty advances of all kinds. However, very rarely it will be needed for other than contingent charges. If a low-paid Government servant is required to travel by rail, his fare shall sometime necessarily be advanced from this amount.

Note: The cost-of-service books required for office establishment shall be met in the first instance, from the permanent advance of the office concerned and the permanent advance being subsequently recouped from the amount realized by the sale of books to Government servants.

(2) (a) Imprest is a standing advance of a fixed sum of money given to an office by the Government or by the Divisional Officer or the Sub-Divisional Officer to an individual in case of Forest and the Public Works Department to enable them to make certain classes of payments which may be entrusted to their charge. The amount of an imprest is determined by Finance Department in consultation with the Principal Account Officer (PAO).

(b) The holder of a permanent advance or an imprest is responsible for the safe custody of the money placed in his hands, and he shall always be ready to produce the total amount in vouchers or in cash.

(3) A subordinate officer of the Forest Department who is not authorized to draw cheques, may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge.

(4) Rules regarding the procedure to be observed in the payment and adjustment of advances for travel expenses to police officials drawing pay in pay scale 15 and below:

(i) Advances may be made by a Superintendent of Police out of his permanent advance to a police official drawing pay in pay scale 15 and below for payment of his railway fare or expenses by road up to the amount of such fare or expenses and limited in the case of a road journey by the rates notified by the Finance Department. These advances shall not be treated as ordinary contingent charges, but the permanent advance shall be recouped on encashment of the travel allowance bills of the parties concerned.

(ii) Heads of Police Offices may also draw advances for travel expenses on tour for their police officials and police subordinates. Such advances shall be treated as final charges and accounted for under travel allowances and shall be finally passed in audit after receipt of the necessary travel allowance bills from which the amounts advanced shall be deducted.

(iii) Advances may also be granted, at the discretion of the District Superintendent of Police, to Head Constables and Constables when ordered suddenly to proceed from their headquarters, up to the maximum limit of one month's pay. These advances shall be recovered by adjustment with the travel allowance due for the journey. The balance, if any, shall be recouped in three equal monthly installments from pay.

11. Claims of Arrears or Increase of Pay or Allowances: (1) Claims of the arrears of Government servants of pay or allowances or increments which have remained in abeyance and / or unpaid for a period exceeding one year cannot be paid by the Accounts Officer except under the special orders of the designated authorities, prescribed under the Sindh Delegation of Financial Powers and Financial Control Rules, 2019.

Note-1: In all the rules, instructions are given to avoid delays in legitimate payments and such delays are considered as inconvenient, and objectionable. Whenever, these are not satisfactorily explained, these shall be brought to the notice of the head of the department concerned. So, all head of offices shall emphasize upon the subordinates the necessity of ensuring the punctual and prompt submission / disposal of claims against Government. The delays between the first presentation of a bill and its payments shall always be avoided.

Note-2: The six months shall be reckoned in the case of Travel Allowance bills, from the date of return to headquarters, or from the 1st of the month if the tour continues over that date; in the case of officiating pay, from the date of receipt of the order of promotions if the officiating pay is due for a past completed month or months, otherwise from the following pay day; in the case of leave salary, from the date of the order granting the leave and in other cases from the date on which a claim became due, to the date of its presentation at the Accounts Office.

(2) The Rule 10 does not apply to contingent payments as contingent charges are recorded as charges of the month in which they are recorded.

Note-1: In the case of claims which are more than six months old, the preferring officer shall state in the bill the reason for the delay.

Note-2: All petty arrear claims, other than those affecting a Government servant's pension, and all claims for the delayed submission of which an adequate explanation is not furnished, shall be rejected forthwith. In considering old claims recommended for sanction, Government will also consider that owing to a limited time period for preservation of records, it is normally not possible, to audit the claims which are more than six years old.

(3) No payments may be made on account of increases to pay until the additional expenditure hereby caused has been provided for in the budget estimates and duly sanctioned.

Note: Periodical increments of pay are not increases of pay within the meaning of the above clause.

12. Treatment of claims against Government: (1) A claim against Government which is barred by time under any provisions of law relating to limitation is ordinarily to be refused and no claim on account of such a time-barred item is to be paid without the sanction of Finance Department, the onus is upon the claiming authority to establish a claim to special treatment for a time-barred item, and it is the duty of the authority against whom such a claim is made to refuse the claim until a case for other treatment is made out. All petty time-barred claims are to be rejected forthwith and only important claims of this nature considered.

(2) It is the duty of the Drawing and Disbursing Officer in the first instance, to consider the question of time-bar before submitting a claim to the Accounts Officer for payment and pre-audit will refuse payment of all claims found to be time-barred until the sanction of Finance Department has been obtained.

Note: While submitting an arrear claim for pre-audit, Drawing and Disbursing Officer shall certify that the claim is not time-barred by the provisions of any law.

13. Issues of Duplicate or Copies of Documents: The provisions of Sindh Treasury Rule relating to the issue of duplicates and copies of receipts applies mutatis mutandis in respect of the issue of duplicates or copies of receipts granted for money received or duplicates or copies of bills and other documents for the money paid by Government servants in general. In the case of a bill or deposit repayment voucher received and passed for payment at the Accounts Office, but lost before its encashment, the Government servant who drew the original bill or voucher shall obtain a non-payment certificate from the Bank that payment has not been made on the original before he submits a duplicate bill or voucher which shall bear distinctly on its face the word "duplicate" written in red ink.

14. Responsibility for Overcharges: (1) A drawer of claim for pay, allowances, contingent and other expenditure shall be held personally responsible for any overcharge, fraud, or misappropriations. He shall, therefore, make himself thoroughly acquainted with the various financial checks which he is expected to exercise to ascertain that the amounts drawn from Treasury are bona fide and in consideration of the valid claim against the Government.

(i) The responsibility of Controlling Officers will bring them under liability to make good any loss arising from their negligence. Controlling Officers on their part shall regard it as an important part of their duties to inspect the offices of their subordinates and to see to what extent the financial control is in existence. In cases, where periodical inspections are required by the rule, they shall invariably be made. Before countersigning bills for expenditure submitted by subordinate officers, they shall see whether the expenditure was necessary, the rates charged are not extravagant, and the payments have been properly vouched for and are covered by budget appropriation;

(ii) The Accounts Officer who authorizes payments through direct credit without or with pre-audit shall be responsible for checking any errors against the data and profile given by the drawer vis-a-vis the rate of pay and allowances of Government servant, for authorizing the new rate without reference to the orders directing the change;

(iii) He is also required to examine the accuracy of the arithmetical computations in a bill or charge, relevant object classifications with sufficient appropriations for debiting the expenditure, besides the bona fides and competence of sanction, propriety of charge and competitiveness of the rates at which the charge is being paid;

(iv) The responsibility of overcharges, frauds and misappropriations shall then rest primarily with the drawer of the claim. The countersigning officer of the bill, if any, and the Accounts Officer, shall be equally held responsible in the event of culpable negligence on

their parts in admitting the charge without evidence of the matters mentioned in clause (1) and (2) above.

(2) (a) It is not sufficient that a Government servant's accounts shall be correct to his own satisfaction. He must satisfy not only himself but also the Accounts Officer that a claim which has been accepted is valid; that a voucher is a complete proof of the payment which it supports, and that amount is correct in all respects. It is necessary that all accounts shall be so kept, and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bona fide of the transactions. Further, all records of payments, measurements, and transactions in general, shall be clear, explicit, and self-contained for production as a satisfactory and convincing evidence of facts, if required in a Court of Law.

(b) The responsibilities of Drawing and Disbursing Officers, controlling officers and heads of departments regarding the control over expenditure incurred against the grants allocated to them are laid down in Sindh Budget Manual.

15. Audit Objections: Every Government servant, entrusted with the duty of making payments on behalf of Government, shall attend promptly to all objections and orders communicated to him by the Accounts Officer through objection statement and return the statement or reply to objections within a fortnight or send explanation of the cause of delay.

Note-1: In the case of the Forest Department the objection statements shall be returned in original by the Divisional Forest Officer through the Conservator within a week of their receipt from the Accounts Officer.

Note-2: The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

16. Maintenance of Cash Book: (1) A simple cash Book in SFR. Vol II (Form 1) shall be kept in every office receiving or disbursing money on behalf of Government regularly or frequently (other than the Forest, Public Works and other self-accounting entities which are governed by separate rules or orders) for recording all transactions of moneys received by Government servants in their official capacity, and subsequent remittance to the bank, as well transactions of moneys withdrawn by bills or cheques from the bank duly authorized by the accounts officer/treasury officer and their subsequent disbursement. All transactions shall be entered in the cash book as soon as they occur and attested in token of check. The cash book shall be closed regularly and completely checked. In token of the check of the cashbook, the last entry checked therein shall be initialed (with date) by the Government servant concerned on each occasion. The entries in the cash book of the moneys withdrawn from the Accounts Office/ Treasury (in cash by cheque or payroll) shall be compared and checked with the payment schedules issued by the Accounts Officer. A certificate to this effect be recorded in the cash Book. At the end of each month the head of the office shall personally verify the cash balance and record below the closing entries in the cash book a certificate to that effect over his dated signature specifying both in words and figures the actual cash balance (exclusive of imprest and temporary advances).

(2) If, however, the head of the office is absent from headquarters, at the end of a month, he may delegate the duty of verifying the cash balance to another Officer or if there is no Officer, to his Office Superintendent, head clerk or other similar ministerial official of corresponding rank; but he shall personally verify the cash balance on his return to headquarters.

Note-1: An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it shall be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office shall initial every such correction and invariably date his initials.

(3) In the case of payments into the Bank, the Drawing and Disbursing Officer shall compare the Bank's receipt on the challans with the entry in the cash book before initialing it. In addition, he shall also compare all receipt entries in the cashbook with the receipt schedules provided by the Accounts Officer on monthly basis.

(4) All receipts, disbursements and charges of whatever sort connected with the public service shall be, and no other may be shown in the cash book. Sufficient, details shall be given in the column "particulars" to enable the main points of each transaction being readily ascertained without reference to the detailed vouchers.

(5) If a Government servant, who is not in charge of a cash book, receives money on behalf of Government at exceptional times, he shall not mix it up with the imprest or any other cash in his charge, but pay or remit it, at the earliest opportunity i.e. same day or next working day, to the Bank and forward the credit challan to the concerned Government servant responsible for maintenance of the cash book to enable him to make the necessary entries therein. The record of the transactions will be in the correspondence and not in the imprest or other cash account of the receiving office.

17. Cash Book of the Forest Department: (1) All revenue and expenditure shall be recorded at once in the accounts of the division within which it is collected or incurred without reference to its origin or object. The "Division" has been adopted as the Forest unit to ascertain the results of the working of the Department and adjustments shall be made between the different divisions when revenue is collected, or expenditure incurred in one division on account of another.

(2) The adjustments referred to in sub-rule (1) shall be made on monthly basis.

Note: Inter-divisional adjustments shall also be made in the case of advance of pay, travel allowance, etc., made to Government servants on transfer from one division to another.

(3) The bills on which the pay and travel allowance charges of the Forest Department are paid by the Divisional Officer and not at the Accounts Office are entered in the cash book.

18. Bid Security and Performance Security/Guarantees: (1) The procuring agency shall require the bidders to furnish a bid security not below 1% and not exceeding 5% of the bid price, which shall remain valid for a period of 28 days beyond the validity period of bids, to provide the procuring agency a reasonable time to act, if the security is to be called;

(2) Bid security shall be released to the unsuccessful bidders once the contract has been signed with the successful bidder or the validity period has expired;

(3) Procuring agencies in all procurement of good, works and services carried out through open competitive bidding will require the performance guarantee/ security in the form of pay order or demand draft or bank guarantee an amount sufficient to protect the procuring agency against the breach of contract by the contractor/ supplier/ consultant, provided that the amount shall not be more than 10% of the contract price. The security shall be provided in the appropriate form and the amount as provided in the bidding documents. Validity of the performance guarantee/ security shall extend at least Ninety (90) days beyond the date of the completion of the contract to cover the defects liability period or maintenance period subject to the final acceptance by the procuring agency.

(4) Bid security and Performance security/ guarantee deposits tendered by the successful contractors in the shape of valid banking instruments, after due verification, shall be deposited by the receiving Government servants in the Bank through challan as "Revenue Deposit". Bid security of the unsuccessful bidders shall be returned after due process of verification and acknowledgement receipt. All orders authorizing the repayments shall be addressed by the Departmental Officers to the Accounts Officer/ bank concerned.

Note-: Claims on behalf of deceased contractors in respect of deposits lodged by them shall be dealt with in the manner prescribed in Rule 50 (2) infra except that indemnity bonds shall be taken in all cases before payment is made. The indemnity bond has been prescribed in Appendix-8 of SFR Volume – II

19. Financial Control over Departmental Accounts: (1) (a) The Chief Conservator of Forests exercises a strict control over whole outlay of the Forest Department for conservancy and work and examines the charges on account of travel and contingencies. To facilitate the exercise of this control, the Chief Conservator is furnished a monthly account by the Divisional Officer with duplicate copies of the Abstracts of Receipts and Expenditure submitted to the Accounts Officer.

(b) He is further required specially to control the adjustment of advances for which purpose the monthly abstracts of the contractors and disbursers ledger, submitted to the Accounts Officer by the Divisional Officer, are required to pass through the Chief Conservator.

(c) He is responsible for seeing that the accounts returns are regularly submitted to the Accounts Officer by Divisional Officers.

(d) Under the authority of the Government he can delegate all or a portion of his duties regarding the control of accounts to the officer in charge of his office.

(e) He shall sign all letters issued from his office sanctioning expenditure, appointments, etc., and may delegate the power to an officer in charge of his office, but not to the head clerk or other office employee.

(2) (a) A Chief Engineer in a Public Works Department, exercises a control concurrent with the Accountant General over the duties of the officers of the department in connection with the maintenance of the accounts, and gives all legitimate support to the Accountant General in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of accounts. If in exercising this control any financial irregularity is discovered, it shall be considered whether this requires the initiation of a disciplinary action, and the Finance Department shall be consulted in every case before disciplinary orders are passed.

(b) The Superintending Engineer is responsible for the maintenance of the prescribed system of accounts throughout his circle. He shall see that Divisional Officers submit their accounts to the Accountant General punctually. He shall examine the books of Executive Engineers and their subordinates and see that the matters relating to the primary accounts are attended to personally by Divisional and Sub-Divisional Officers, and that the accounts fairly represent the progress of each work. It will also be his duty to examine the registers of works to keep a vigilant watch over the rates of work, and, if he considers it necessary, he may require an Executive Engineer to report to him monthly or at longer intervals, on a Works Slip, the total expenditure to date under each sub-head of work in contrast with the sanctioned estimate.

20. Security Deposits: Cashiers, Storekeepers, Sub-Storekeepers and subordinates entrusted with the collection or custody of cash, stores, stamps or any other property may be required to furnish security in one of the forms mentioned below, the amount being regulated according to the circumstances and local conditions in each case under the sanction of the competent authority:

(1) By execution of a personal security bond with two sureties in the prescribed form *Appendix-2 of the SFR Volume-II*.

Note-1: A Government servant serving in one department may be permitted to stand as a surety for a government servant serving in another department. Retired Government servants shall not be debarred from standing as sureties for Government servants.

Note-2: The solvency of the sureties shall be verified every year and fresh sureties shall be called for wherever necessary.

(2) In cash, either in lump sum in the form prescribed in Appendix-4 or by monthly deductions from pay in the form prescribed in Appendix-5. The following may also be accepted as security in lieu of cash:

(a) Government Securities as defined by the Pakistan Securities Act, 2015, or securities specified in clause (c) or (d) of Section 20 of the Pakistan Trusts Act, 1882, or Post Office Cash Certificates, in the Form prescribed in Appendix-6.

(b) Deposits in Post Office Savings Bank in the Form prescribed in Appendix-7.

Note-1: Claims on behalf of deceased Government servants in respect of security deposits lodged by them shall be dealt with in the manner prescribed in SFR 51 (2).

Note-2: When a Government Servant who vacates his post by reason of resignation, dismissal or otherwise, is reappointed to the same post or to any other post for which security is required a fresh security bond shall invariably be taken from him on his reappointment.

21. Destruction of Accounts Records: The rules and subsidiary rules regarding the destruction of Accounts records pertaining to the accounts audited by Auditor General of Pakistan are contained in part-1 of Appendix-15 of SFR Volume II. The period will reckon from the termination of the official year to which the records pertain.

22. General Rule for payment against grants: Expenditure can be incurred on a work or other object:

(i) if sanction of competent authority has been obtained as required by any statutory rules or by any orders, general or special, issued thereunder by competent authority, e.g. the rules in any authorized code;

(ii) if funds to cover the charge during the year have been provided by competent authority; and

(iii) if no breach of any of the canons of financial propriety is involved.

23. Defalcations, Losses, Remissions of and Abandonment of Claims to Revenue: Every Government servant shall responsible for any loss sustained by Government through fraud or negligence on his part, and that he shall also be held personally responsible for any loss, arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Note: A memorandum regarding:

(1) General principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals;

(2) The procedure to be followed in prosecutions in respect of the embezzlement of Government money; and

(3) The procedure to be observed for conducting departmental enquiry is given in Appendix-17 to these rules.

24. Report to Audit Department and Departmental Superior Authority: (1) The instructions for reporting to the Government and Audit authorities, cases of defalcations and losses, and remissions of and abandonment of claims to revenue, are also contained in Appendix 17 to these rules.

(2) The preliminary report prescribed by the rules in Appendix-17 notifying the occurrence of a defalcation or loss of public money in a Treasury/Accounts Office shall be submitted by the concerned District Collector and to:

(i) The Director General, Audit;

(ii) The Finance Department; and

(iii) The Head of the Department through the controlling officer.

(3) Regarding the final report, which is also required by the orders, the District Collector shall submit his report to the controlling officer who shall forward it to the Director General, Audit and Government through the Head of the Department.

(4) Losses occurring in offices, as soon as they occur or come to notice, shall be at once reported, through the immediate departmental superior of the Government servant reporting the loss, to the Head of the Department concerned, with a statement of the steps taken in matter. When the matter has been fully inquired into a further and complete report shall be submitted as to the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible and the prospects of effecting a recovery. The report on a loss occurring in the office of a Head of a Department may be submitted direct to Government. It is always open to a Head of a Department to obtain the advice or opinion of the Accountant General for any loss occurring in his own office or in an office under his control if it is likely to be of use in preventing their occurrence in future.

(5) For the loss of money and property belonging to a Local Council, or authority or body, it shall be reported by the Head of that body / authority, directly to the Principal Accounting Officer showing the total sum of money misappropriated, or the quantum of loss occurred, the modus operandi the embezzlement was affected, and the steps taken to recover the money / loss and possibility of affording punishment to the offenders and separately to Director General Audit Local Councils, Sindh.

(6) All losses due to suspected fire, theft, fraud, etc., shall also be invariably reported to the Police for investigation as early as possible.

Note: Once the matter is reported to the Police Authorities, all concerned shall assist the Police in its investigation. A formal investigation report shall be obtained from the Police in all cases, which are referred to them. The loss shall be immediately investigated by the in-charge of the office and reported to the controlling officer about the causes of loss and recovery thereof.

25. Internal Check against Irregularities, Waste and Fraud: (1) Each Principal Accounting Officer shall be responsible for enforcing financial order and strict economy at every step. He shall be responsible for observance of all relevant financial rules both by his own office and by subordinate Drawing and Disbursing Officers.

(2) He shall see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allocated to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he shall make an arrangement for keeping him informed not only of what has actually been spent from an appropriation but also what commitments and liabilities are incurred or will be incurred against these appropriations. He shall assume before Government and the Public Accounts Committee, if necessary, complete responsibility for departmental expenditures and to explain or justify any instance of excess or saving or financial irregularity that may be brought to his notice as a result of audit scrutiny or otherwise.

(3) In the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Principal Accounting Officer (PAO) shall satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores. For this purpose, each Principal Accounting Officer will get the account of his office and those of the subordinate Drawing and Disbursing Officers, if any, inspected at least once in every financial year by a senior officer not connected with the account matters to see whether;

- (a) Rules on handling and custody of cash are properly understood and applied;
- (b) Effective system of internal check exists for securing regularity, compliance of rules and propriety in the various transactions including receipt and issue of stores etc., if any, and;
- (c) Satisfactory arrangement exists for systematic and proper maintenance of accounts and other ancillary records concerned with the Accounts.
- (d) The results of these inspections shall be incorporated in the form of an inspection report and submitted to the Principal Accounting Officer who shall after his scrutiny of the report communicate to Audit a copy of his remarks thereon and any orders issued in that connection.

26. Submission of Records and Information to Audit: (1) It is the duty of every Principal Accounting Officer to see that the Audit and Accounts Offices are afforded all reasonable facilities in the discharge of their functions and furnished with the fullest possible information for which they may ask for the preparation of any accounts or report which is their sphere of duty.

(2) Neither any information nor any books or other documents to which the Auditor General have a statutory right of access shall be denied to the Audit Officer.

(3) Any person or authority hindering the functions of the Auditor General regarding inspection of accounts shall be liable to disciplinary action under the law/rules applicable to such person.

(4) A subordinate authority shall not withhold any information, books or other documents required by the Audit. If the contents of any file are categorized as 'Secret' the file may be sent personally to the Audit Officer specifying this fact, who will then deal with it in

accordance with the standing instructions for the handling and custody of such classified documents.

27. Inter-Government and Inter- Departmental Transactions: In the case of transactions between Government of Sindh and another Government (Provincial or Federal) adjustments shall always be made if required by or under the provisions of the Constitution of the Islamic Republic of Pakistan, or otherwise, in such manner and to such extent as may be agreed mutually between the concerned Governments. Adjustment shall, however, always be made if a Commercial Department or a regularly organized store section of the concerned Department requires such adjustment under the rules assuming as if both the Departments were under the Sindh Government.

Note-1: This rule does not apply to the transactions of the Forest and such other Departments, notified as self-accounting entities, with other Departments of the Provincial Government which are settled through pay order / bank draft or cheque / pre audit cheque.

Note-2: The procedure for the settlement of such adjustments will be regulated by the instructions contained in Accounting Policies and Procedures Manual.

28. Adjustments with Outside Bodies: (1) In case a service is provided to the Sindh Government by a non-Governmental body, established by the Federal Government, the service charges / commission, at the rates prescribed by the Sindh Government from time to time, will ordinarily be paid through book adjustment. However, if the circumstances so warrant, the Government of the Sindh may allow, by a special order / notification, the said body to receive the said service charges / commission in cash or through at source deduction.

(2) The conditions under which a department of the Government may charge another department for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts are regulated by the directions contained in Accounting Policies and Procedures Manual.

29. Erasures, Overwriting & Corrections: The instructions given in Sindh Treasury Rules regarding erasures and over-writings in vouchers apply mutatis mutandis to erasure and over-writings in accounts registers, cash books, schedules, etc.

Note: The detailed procedure to be followed in the correction of errors in accounts of the Public Works and Forest Departments is laid down in Account Code, Volume III.

30. Signing of Sanctions: All letters or orders sanctioning expenditure, appointments, etc. shall be signed by the sanctioning authority personally or by an officer, authorized to sign for him. Similarly copies of sanction shall also be authenticated by Officers.

31. Prohibition Regarding Sending of Communications at Public Expense: (1) All references by Government servants on personal matters, such as leave, leave salary, pay, increments, funds, subscriptions, house-rent, postings, etc., shall not be submitted in covers with service postage stamps. When, however, references are forwarded officially by a superior officer, the letter shall be treated like any other official communication.

(2) When it comes to the notice of audit that a personal letter has been posted at the expense of the officer concerned, recovery shall be made from the next pay bill of the officer who shall be informed of the reasons for the recovery. If the officer wishes to object to the recovery, he shall take the matter up with the Accountant General through his Controlling Officer, who may, if he desires, obtain the orders of Government through the Head of the Department.

32. Call of Vouchers from Accounts Office: Vouchers once received in the Account Office will not be returned except for cogent reasons. Accordingly, when application is made for the return of any vouchers the reasons for the request shall invariably be stated. However, the original vouchers of payments shall remain consigned with Accounts Office, unless otherwise prescribed.

33. General Rules and Principles Relating to Contract: (1) General rules and principles for the guidance of authorities entering in contracts or agreements involving expenditure from provincial revenues have been given in part-1 of Appendix-18. These general rules shall apply in conjunction with the Sindh Public Procurement Rules 2010, as amended from time to time.

(2) All Heads of Departments, Controlling Officers and Collecting Officers are empowered to execute deeds, contracts and other instruments within their own jurisdiction on behalf of the Governor.

Note: Unless authorized otherwise, no form of contract or agreement involving expenditure or abandonment of revenues shall be adopted without the consultation of Finance Department.

34. Grants, Concessions, Leases: No grant of land or assignment of revenue or concession, grant, lease or license of mineral or forest rights or a right to waterpower or any easement, or privilege in respect of such concessions may be authorized except with the sanction of the competent authority. Supplementary instructions regarding agreements relating to these matters are contained in part-1 of Appendix-18.

35. Recovery of Money due to Government from the Amount Standing to Credit in a Provident Fund Account of a Government Servant: The amounts at credit of subscribers to a Provident Fund are under Section 2 (a) of the Provident Fund Act, 1925 are compulsory deposits. Therefore, they are protected from attachment by a Court of law under Section 3 *ibid*. As such, the claims by Government are not to be deducted compulsorily without the subscriber's consent from the balance at his credit.

36. Claims against the Railway for Goods Lost in Transit: Instructions in respect of claims against the Railway for goods lost in transit are given below:

(i) These cases are governed by Section 91 of the Contract Act, 1872. When the buyer orders goods from the seller, delivery to the Railway by the seller has the same effect as delivery to the buyer, provided that the delivery has been made in the manner laid down by the railway rules and the consignor is absolved from the liability as soon as he has made delivery in such a way that the Railway is responsible to the consignee. On the other hand, if the dealing and safety of such goods is inconsistent with the railway rules, the railway will not be liable to pay the liability and in such a case delivery to the Railway does not amount as the delivery to the consignee. Therefore, if the delivery has been made in such a manner that the Railway is responsible to the consignee, in case of loss, it is for the consignee to sue the railway.

(ii) It is open for a buyer to enter a contract with the seller that the price of the goods is not payable until the goods have been received and examined and the stipulation to this effect shall normally be made in all cases where Government is the consignee. Payments prior to verification of quantity and quality of materials shall only be made in exceptional cases only, and that too only with a prior agreement to guard the Government against all losses in the event of the short and defective receipt of goods. Such payments are to be

considered as advance payments. Such contracts between the buyer and seller, however, do not affect the Railway nor does the question arise who the proper person is to sue Railway in case of loss.

(iii) In case of the loss in transit, it is immaterial who is to sue the Railway authorities whether the goods are consigned at owner's risk or railway risk. In either case, the consignee has to sue but if he has instructed the consignor to book at Railway risk and the latter has booked at owner's risk, then the consignee will have a further remedy, i.e. one against the consignor as well as one against the Railway; he can sue the consignor for the amount which the Railway has succeeded in escaping from the necessity of paying in virtue of the "owner risk" contract.

(iv) It follows from the above principles that when the Government is the consignor, great care shall be exercised to ensure compliance with-

- (a) Railway requirement;
- (b) Requirements of the consignee as to class of risk-note.

37. Claims against Courier Service / Company: Claims against courier service / company for goods lost in transit shall be regulated in accordance with the Government policy on the subject and deed agreements with the courier service / company.

38. System of Numeration: In all official documents and in case of rupees, numbers shall invariably be marked off according to the Metric system of numeration that is, after ten thousands, in hundred thousands, millions, etc.

39. Relaxation of Rules: Any of these rules may, for reasons to be recorded in writing, be relaxed in individual cases, if the Government is satisfied that a strict application of the rule would cause hardship to the individual concerned.

40. Remissions of and abandonment of claims to Revenue: Heads of Departments shall submit to the Director General, Audit and Finance Department by the 10th of July each year statements showing the remission of, and abandonment of claims to, revenue sanctioned during the preceding year by the competent authorities in exercise of the discretionary powers vested in or delegated to them otherwise than by law or rule having the force of law. For inclusion in these statements, remissions and abandonment shall be classified broadly with reference to the grounds on which they were sanctioned, and a total figure shall be given for each class. Individual remissions below Rs.10, 000/- and remission of land revenue shall not be included in the statements. A brief explanation of the circumstances leading to the remission shall be added in the case of each class.

Note-1: Where the administrative year does not coincide with the financial year, the figures of the former may, if this is convenient to the departmental authorities be given in the statements.

Note-2: The cases of defalcations and losses, etc., in the Public Works Department shall be reported to the Head of the Department, Finance Department and the Accountant General in the above manner.

CHAPTER-3

REVENUE RECEIPTS AND THEIR CHECK

41. (1) Subject to any special arrangement that may be prescribed for a particular class of receipts, it is the duty of the department concerned to ensure that all sums due to the Government are promptly and correctly assessed, classified, realized, and paid into the Government accounts (Bank) including fines imposed by the courts. Such receipts may be credited manually (through challans) or electronically, as prescribed for each category of receipt. The controlling officers of the concerned department shall receive from their subordinates the accounts and returns for the amounts credited to Government and compare them with the returns received from the Accounts Officer.

Note-1: Receipt of revenue shall be recognized after the credit of money or clearance of cheque by the bank.

Note-2: In the case of borrowings, revenue shall be recognized on the date that the money is brought into account by the Accounts Officer.

Note-3: Provincial receipts will be accounted for and consolidated by the Accountant General, Sindh based on the classified monthly accounts rendered by the District Account Offices and Treasury Office, Karachi.

(2) The Accounts Office will bring to the notice of the Heads of the Departments any marked shortcoming of revenue realisations, in comparison with the budget estimates and the assessment of the year, but responsibility of realising and monitoring the receipt against the budget estimates shall remain with the department.

(3) Receipts shall be recorded on a gross basis.

Note: All receipts shall be classified in accordance with the Chart of Accounts. If any wrong credits are brought to the notice of the controlling officer, he shall at once inform the Accounts Officer for the purpose of correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to first make enquiries from the departmental officers.

(4) The detailed rules regarding the demands and collection of revenue of the different departments are contained in the Manuals of the departments and are required to in conformity with the principles prescribed in the financial rules.

Note-1: Where Government receipts are collected electronically, the Government servant concerned shall get verification of the Payment Slip ID (PSID) code to verify the deposit of money into Government accounts (Bank).

Note-2: It is not mandatory that the accounts of the departmental controlling officers are compiled from the returns prepared by the Accounts Office. However, in some cases the Accounts Officer is required to verify the returns prepared by the departmental officers for submission to the departmental controlling officers.

Note-3: The reconciliation of discrepancies, shall be carried out promptly, especially in the case of returns for month of June to include all the corrections in the accounts of the year concerned.

(5) For this purpose, Accounts Officer shall send to the Controlling Officer by 10th of the following month, an extract from his account showing the amounts brought to his credit in the preceding month.

42. Recovery of Overpayments: All sums collected because of the overpayment previously made by the Government in the same financial year shall be accounted for by reduction in expenditure and such receipts may not be treated as revenue. However, if such recoveries are made in the succeeding financial years, those may be treated as the revenue receipts.

43. Land Revenue Fee for Collection of Revenue: (1) Writs, warrants and other processes for the collection of revenue under provisions of the Sindh Land Revenue Act, 1967, shall ordinarily be served through the Mukhtiarkar.

Note: The Collector shall see that the Taluka Dakhilas/challans are entered "item by item" in the prescribed registers and that every item received or paid is at once entered in the book or in some authorized register subsidiary thereto.

(2) In the case of payments into the Bank, the office making the payment shall compare the Accounts Officer's receipt on the challan with the entry in the cash book before initialing. Moreover, when such payments are appreciable, he shall obtain from the Accounts Office a monthly list of Receipts and payments which shall be compared with the posting in the cash book.

44. Revenue Receipts of the Public Works Department: Public Works revenue is assessed and realized in accordance with the following rules:

(i) Divisional Officers of the Public Works Department are responsible for ensuring that prompt steps are taken to realize all revenue, regular or occasional, and that proper records are kept showing, in respect of all items of revenue, recurring or non-recurring, the assessments made, the progress of recovery and the outstanding debts due to Government.

Note: The objective of this rule is that all classes of revenue, whether accruing from property of any kind, from leases of rights and concessions (e.g., rights for fishing, grazing, etc., and use of water-power), or from any other source are properly watched.

(ii) The recovery of all debts due to Government shall receive the special attention of the Divisional Officer, and no debt shall be remitted or written off except under the orders of competent authority.

45. Irrigation Revenue collected in the Civil Department: (1) When revenue from irrigation and navigation works, etc. is realized in the Civil Department, the Divisional Officer shall receive from the Collector monthly statements of the amounts realized, to enable him to watch the progress of recovery against demands or assessments.

(2) The collections made in the Civil Departments are paid direct into the Bank. They are brought to account to the credit of the revenue objects concerned by the Accounts Officer without being passed on to the Divisional Officer for adjustment (vide note 2 below, Article 113 of Account Code, Volume III).

(3) The Divisional Officer shall also submit to the Accounts Officer a half-yearly statement showing separately for each civil district, the monthly realizations, as compared with the assessments on respect of each canal or other work.

(4) The Accounts Office will maintain a register showing separately for each canal or other work, the monthly realisations pertaining to the different divisions.

(5) The Accounts Office will bring to the notice of the Chief Engineer any marked shortcoming of revenue realisations, as compared with the budget estimates and the

assessment of the year, but this will not relieve the authorities of the Public Works Department of their responsibilities.

46. Recoveries of Rents on Buildings and Lands: (1) In all cases where a bungalow, hut or other building or land belonging to Government is let to a person not in the service of Government, the following rules shall apply:

(i) the full rent shall be recovered in advance; provided that in any case where a rigid enforcement of the condition regarding the recovery of rent in advance is likely to result in the property failing, or continuing to be vacant with a consequent loss in revenue, the Executive Engineer of the Division (or the Collector in respect of properties under his control) may relax the condition and allow payment of the rent at the end of each month;

(ii) the question of taking a deposit and of fixing the amount thereof shall be left to the discretion of the Executive Engineer or the Collector as the case may be. The deposit may be in the form of promissory notes or saving certificates or a sum of money at the tenant's option;

(iii) the tenant shall be required to execute a tenancy agreement or lease with the Government/ Governor of Sind in the form prescribed Appendix-3. It shall expressly be provided in this instrument that arrears of rent due to Government be recoverable from the lessee as an arrear of land revenue without prejudice to any other remedies which may be open to Government. Moreover, the lessee shall pay all costs and expenses which may be incurred in the preparation and execution of the lease including the stamp duty and registration charges if registration is necessary. The amount of this duty shall be calculated in accordance with the provisions of the Stamp Act, 1899.

(2) The recovery of rents from Government servants occupying the rentable buildings shall be done by the in charge of the Department by deductions from their pay bills through the Accounts Officer or other Drawing and Disbursing Officer concerned, as may be directed by the Competent Authority.

Note: Amounts due on account of the hiring of Government furniture; on account of the value of articles of furniture; Government property lost or damaged by a government servant and any other dues payable to the Government in respect of the residence allocated to him may also be recovered by deduction from pay bills.

(3) A tenant, who is in receipt of a pension from Government, shall be treated as a private individual for the purpose of these rules. But if he desires to make payments by deductions from his pension, recoveries from him may be made through the Accounts Officer or other Drawing and Disbursing Officer concerned, on the pensioner furnishing to the Divisional Officer a written request authorizing such deduction. This authority shall be transmitted to the Accounts Office or Drawing and Disbursing Officer with the first demand.

(4) Where rent is recoverable in cash, a bill in the suitable form shall be sent to the tenant on or before the last day of each month. The tenant shall be required to pay the rent before the expiry of the following month.

(5) When recoveries of rent are to be affected through Accounts Officer or other Drawing and Disbursing Officer, a demand in the Public Works Account Form-48 (Form-3 of SFR Volume-II), statement of rents recoverable from Pay Bills, shall be sent, in duplicate or triplicate, as the case may be, before the close of each month, to the officer who will make the necessary recoveries and return one copy of the statement duly completed.

Note-1: In cases of cash recovery from Government servants, the Divisional Officer shall obtain from the Drawing and Disbursing Officers a certified statement in the Public Works Account Form No. 48.

Note-2: The amounts due on account of hiring of the Government furniture; the value of articles of furniture and other Government property lost or damaged by a government servant as well as any other dues for which a government servant is liable to Government in respect of the residence allocated to him shall be entered in the Public Works Account form no.48.

Note-3: A separate Public Works Account Form No. 48 shall be prepared in respect of each tenant who is an officer and draws his pay direct from the Accounts Office/Treasury/ Bank. Particulars regarding this shall be obtained by the Divisional Officer from the Drawing and Disbursing Officers.

Note-4: In the case of Officers, Public Works Account Form No. 48 (Form 3 of SFR Volume-II) will be filled up from the information contained in the Pay Slip received from the Account Officer. When a tenant occupies a residence, the Divisional Officer will intimate the fact to the Accounts Officer and demand a Pay Slip.

Note-5: Accounts Officers and other Drawing and Disbursing Officers have instructions to recover the amount specified by the Divisional Officer, without prior reference to the tenants, and to note in the statement of rents, the particulars of emoluments and of changes therein in respect of Government servants whose rent is limited to a percentage of such emoluments.

Note-6: If a Divisional Accounts Officer becomes aware that the emoluments of a government servant have been changed in respect of a period during which he occupied a government residence at some other station or stations, he shall see that the intimation of the change of emoluments is given to the Divisional Officers of the stations concerned, to enable them to recover the arrears of rent where necessary.

(6) If a government servant vacates his quarters before the last day of a month, owing to his departure or transfer, leave or retirement, the demand for the rent for the broken period shall be made at once, so that the amount due may be recovered before his departure.

(7) Pending orders on a representation against the Divisional Officer's assessment, the amount assessed shall be paid by tenants on demand. Shall the representation prove successful, the excess amount charged shall be adjusted as soon as orders are issued, by a reduction in the assessment of a subsequent month, or, if this is not practicable or convenient, by an actual repayment.

Note: The recoveries of rents of residences maintained by Departments other than the P.W.D. shall generally be regulated by the rules applicable to Public Works residences.

47. Fines: (1) Every Court, Civil or Criminal shall on the last working day of calendar month submit to the District & Sessions Judge, a statement in the prescribed form showing the aggregate balance of fines imposed or waived-off by the court as well as of refunds therefrom. The consolidated statement shall be reconciled with the Accounts Office.

Note-1: For the purpose, every Court shall maintain a register giving particulars of every fine imposed by it and tracing it to realization and payment into the Treasury/Accounts Office.

Note-2: The fine shall not be written off from the register as realized until it is paid into the Treasury/Accounts Officer, and it is the duty of the Court to see that the money reached the Treasury/Accounts Office.

Note-3: Adequate precautions are taken against double refunds of fines or refunds of fines not actually paid into the Bank.

(2) Compensation fines due to an injured party which are creditable to deposits and fines, which under competent authority are credited to a municipal or another local fund, will be excluded from this return.

(3) In order to secure that returns are received from every Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it is more convenient for him to embody all in his own return, there is no objection for doing so, but the collective return shall be based on the records or accounts of the Courts and not on those of the Treasury, and it shall be compared with the Treasury figures before being dispatched. The best means of ensuring this comparison will probably be for the Court to dispatch its return through the Treasury Officer, who will certify after comparing it with his books, or will have the return corrected by the Court before he transmits it.

(4) A consolidated statement in the same form shall be furnished to the Controlling officer monthly, by the Account Officer giving particulars of fines and penalties, if any realized by Courts and remitted by them to the Bank for credit under the appropriate objects.

(5) When fines are received in another district or province, intimation shall be given by the recovering officer to the officer concerned, who shall note the fact in his 'Fine Statement'.

48. Remissions of and Abandonment of Claims to Revenue: The sanction of the competent authority shall be necessary for the remission of, and abandonment of claims to revenue under 'The Sindh Delegation of Financial Powers and Financial Control Rules, 2019'.

CHAPTER-4

PAY, ALLOWANCES AND PENSION

49. Due Date: (1) Pay and allowances for the month shall be payable through payroll on last working day of the month to which they relate, except otherwise provided in these rules.

(2) Monthly pension to a retired government servant shall also be payable through pension roll on the first working day of the month to which it relates, except otherwise provided in these rules.

(3) The Accounts Officer shall be responsible to manage and run pay and pension rolls for disbursement of salary and pension, in the manner prescribed in this chapter.

(4) In the following cases, pay or pension due for part of a month may be paid before the end of the month:

(a) When a government servant proceeds out of Pakistan on deputation, on leave, or on vacation.

Note: If a Government servant wishes to draw vacation pay in Pakistan, or to draw his leave salary in Pakistan, he will not be paid up to the date of his relieving or the date of proceeding on vacation, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave salary or vacation pay for the rest of the month.

(b) When a government servant is transferred to another Accounts circle, or within the same account circle

(i) from one department to another;

(ii) from one Public Works Division to another; from the jurisdiction of one Accounts Office to another.

Note: If as permitted above, emoluments up to the date of transfer are not drawn before a government servant proceeds on transfer as also in other cases of transfer, emoluments for the whole of month, will be drawn in the new office.

(c) The allocation of charge to the old and the new posts.

Note-1: When the transfer involves change in the charge of a Government servant, it shall be notified to Accounts Officer along with 'change statement' before the pay of the transferred Government servant is drawn for the first time in the new office.

Note-2: This rule shall also apply in case of the Forest Department and other Self-accounting entities, if a Government servant is transferred to another circle or division or office, his salary expenditure shall partly be debited against the appropriation of the old circle or division or office for the days he worked there.

(d) When a government servant finally quits the service of Government or is transferred to Foreign Service.

(e) When an official is promoted as an officer during the month, the payment of his pay may be made by the head of office up to the date on which he relinquishes charge of the lower post.

(f) When there is a variation in the rate of a pension consequent to the disbursement of the commuted value or a portion of it.

Note-1: If the first two days of a month are public holidays, the payment of pay and pension shall be made on the last working day of the month to which it relates.

Note-2: The last payment of pay shall not be made to an officer finally quitting the service of Government or placed under suspension, until the Accounts Officer has satisfied himself by reference to his own records, that there are no demands outstanding against him.

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

50. Electronic Mode of Payment of Salary and Pension and Checks thereof: (1) The Government servants shall be paid their salary through monthly computerized payroll by direct credit into their bank account regardless of their scale.

(2) In order to receive salary through computerized payroll or direct credit system, a Government servant shall provide necessary data to the Accounts Officer on the relevant source form prescribed in the Sindh Treasury Rules through the DDO nominated for the purpose.

(3) A monthly salary statement will be generated by the Accounts Officer for each Government servant. The statement may be emailed to the concerned Government servant.

(4) The monthly payroll register shall be forwarded to the head of office/DDO for his authentication and verification before the next payroll is run in favour of the employees of his office.

(5) It shall be the responsibility of the DDO to notify the Accounts Officer, after due reconciliation, any discrepancy in the payroll summary/register provided by the Accounts Officer, ensuring that salary has been credited to the bank accounts of only the bona fides and that they were entitled to the same. It shall be further incumbent upon the DDO to intimate the Accounts Officer about the unauthorized absence of Government servant from duty and adjustments so warranted in the payroll.

(6) The Accounts Office will release the monthly pension by direct transfer credit to the bank account nominated by the pensioner. However, the first payment of pension along with commutation shall be made in the bank account of the retiring government servant through which he got his last salary. Pensioner may opt to change his bank account subsequently by applying to the Accounts Officer in the prescribed form, providing full particulars regarding the bank branch, account number etc. duly verified by the bank manager.

(7) A department-wise monthly pension payment statement will be generated by the Accounts Officer and communicated to the Pension Sanctioning Authority and Administrative Department concerned. In this regard Accounts Officer will issue the 'Pension Cost Centre' code for each Pensioner.

51. Death of Payee: (1) Pay, allowances or pension can be drawn for the day of a person's death; the hour at which death takes place has no effect on the claim.

(2) Pay, allowances or pensions, to the extent of the amount claimed on behalf of deceased Government servant or pensioner, shall, after such enquiries into the right and title of the

claims as may be deemed sufficient, by the Accounts Officer be paid along with family pension.

(3) The widow or member (s) of the family of the deceased pensioner entitled for family pension under the pension rules, shall be required to produce system generated pension slip or the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued, a copy of the intimation slip issued by the Accounts Officer, in token of grant of pension communicated to the pensioner or his heir.

52. Bond of Indemnity for Drawing Pensions through Direct Credit System: (1) Government pensioners drawing pension through direct credit system shall give Government a bond of indemnity as security against any loss in case of over-payment.

(2) The form of indemnity bond prescribed for use by the pensioners drawing pensions through direct credit system is given below. The bond shall be produced on non-judicial paper of the value Rs.20/-.

INDEMNITY BOND

To,

The Manager,

_____ (Name of Bank)

_____ (Branch)

_____ (City)

In compliance with the SBPs instructions for payment of pension through your Bank branch, I / We agree to indemnify you and keep you indemnified about liabilities with all sums of money whatsoever, including mark-up, of my Pension Account. I /we further undertake that my / our legal heirs, successors, executors shall be liable to refund excess amount, if any, credited to my / our Pension Account either in full or installments equal to such excess amount.

Co-Indemnifier / Nominee / Successor /Signature _____

Next of Kin _____ Name of Pensioner _____

CNIC _____ Date of Retirement _____

Address _____ PPO No _____

Signature _____ Bank Account No _____

Witness-1

Witness-2

Name _____

Name _____

CNIC _____

CNIC _____

Signature _____

Signature _____

Date _____

Date _____

53. Last Pay Certificates: (a) Last Pay Certificate of a transferred Government servant shall be prepared as per instructions issued by the Auditor General of Pakistan. While LPC of an officer will be issued by the Accounts Officer; the head of offices will be responsible for

issuing LPC in respect of officials drawing pay in BS-1 to 15. Responsibility of the Accounts Officer will be limited to the extent of countersigning of such cases.

(2) The Accounts Officer, immediately on the issuance of the "Last Pay Certificate" to the transferred Government servant from his jurisdiction, shall ensure that the payroll of the Government Servant concerned is inactivated and his computerized personnel data is transferred online to the Accounts Officer of the new district.

(3) A signed and sealed copy of the last pay certificate shall be sent (under registered cover) to the relevant Accounts Office from where the Government servant will withdraw his pay. The LPC along with service statement shall indicate full particulars of the transferred Government servant.

54. Fund and other Deductions: (1) Deductions shall be made from salaries of the Government servants as prescribed.

(2) The responsibility of Drawing and Disbursing Officers in the matter of deducting fund subscriptions, etc., from payroll is laid down in Sindh Treasury Rules, as amended from time to time.

(3) Deductions from payroll on account of income tax shall be made strictly in accordance with the relevant provisions of Income Tax Ordinance, 2001 and the rules and orders issued thereunder from time to time.

(4) Any change in Government servants pay and allowances and deductions shall be notified to the Accounts Officer concerned through the 'change statement' in the prescribed form

55. Transfers of Pension: (1) Monthly pension can be drawn from any branch of a scheduled bank at the option of the pensioner. Authenticity of pension record and bona fides of the pensioners shall be responsibility of the Accounts Officer who has originally issued the Pension Payment Order (PPO).

(2) A pensioner shall have the option to change his bank account. However, his first month's pension and commutation/gratuity shall be credited to the bank account from where he received his last pay, except in case of family pension.

(3) Monthly pension or family pension shall continue to be authorized via pension roll through the nominated bank account anywhere in Pakistan.

56. Attachment of Pay, Allowances and Pensions for Debt: (1) When the pay of a government servant is attached by any order of a Court of Law, it is the duty of the officer/ accounts officer concerned receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned.

(2) The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in Section 60 (1) of the Code of Civil Procedure, 1908. The section is reproduced in Appendix-10 of SFR Volume-II.

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

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

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

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

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

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

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

Note-1: The cost, if any, of remittance to a Court of money realized under its attachment order shall be deducted from the amount realized and the net amount remitted to the Court.

Note-2: Cases may occur in which the judgment-debtor does not sign the acquaintance roll and intentionally allows his pay to remain un-disbursed, or the judgment-debtor being an officer or Government servant permitted to draw his pay on a separate pay bill, may refrain from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law. In such circumstances, the head of the office or, in the case of Government servant drawing pay on separate bill, the Administrative Officer of the department concerned may draw the pay of the judgment-debtor in satisfaction of the attachment order subject to the prescribed restrictions and remit the amount to the Court concerned. The amount drawn shall be charged in the accounts, the particulars of the attachment order being cited in the acquaintance roll or the pay bill, an authority for the charge and the Court's receipts for the amount shall be filed with the attachment register.

Note-3: The cost, if any, of remittance to a Court of money realized under its attachment, order shall be deducted from the amount realized and the net amount remitted to the Court.

(7) The liability of pensions to attachment (Appendix-10 of SFR Volume-II) by a Civil Court, is regulated by Section IV of Pension Act, XXHI of 1871, which reads as follows:

'No pension granted or continued by Government on political considerations, or on account of past services or present infirmities or as a compassionate allowance, and no money due, or to become due, on account of any such pension or allowance, shall be liable to seizure, attachment or sequestration by process of any Court in the Pakistan at the instance of a creditor for any

demand against the pensioner, or in satisfaction of a decree or order of any such Court'.

57. Communication to Accounts Officer of the Orders Affecting Pay: (1) Orders affecting the personal emoluments, posting, leave etc., of a government servant shall be communicated to Accounts Officer by the sanctioning authority.

(2) Orders affecting change in staffing structure of a department / office whether due to leave, transfer, deputation, secondment, appointment, resignation, dismissal, withholding of increments, retirement, removal from service, reduction in rank or death shall be immediately notified and communicated to the Accounts Office by the sanctioning authority, Drawing & Disbursing Officer of the office/department concerned department to the Payroll Section of the relevant Accounts Office with charge relinquish report, where applicable.

(3) All orders revising sanctioned scales or sanctioning the creation, or abolition, of permanent or temporary post shall at once be communicated by letter to the Accounts Officer.

58. Creation of Post: (1) Save as otherwise in the rules, the creation of a post in any pay scale shall be sanctioned by the Finance Department.

(2) All proposals for change regarding schedule of establishment viz up-gradation, down gradation revision in emoluments for existing post(s) shall be referred to the Finance Department for sanction.

CHAPTER-5
CLAIM ON THE ACCOUNTS OFFICE

59. Transfer of Charge: (1) Every transfer of charge of an officer shall be reported by post on the same day to the Accounts Officer in Form-4 of SFR Volume-II.

(2) For transfer of charge the following points shall be observed:

(i) The cash book, imprest account or permanent advance account shall be closed on the date of transfer and a note shall be recorded affixing the signatures of both, the relieved and the relieving officers, showing the cash and imprest or permanent advance balances and the number of unused cheques if any, made over and received in transfer by them respectively.

(ii) The relieving officer in reporting that the transfer has been completed shall bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He shall examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He shall also describe the state of the records.

(iii) In the case of any sudden casualty occurring or any emergent necessity arising for an officer to quit his charge, the next senior officer of the Department present will take charge. When the person who takes charge is not an officer, he shall at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.

60. Special Rules for the Public Works Department: (1) The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relieving took place and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. However, the relieved officer remains responsible for the proper explanation for the transactions during his incumbency.

(2) If the relieving officer fails to bring to notice within a reasonable period any deficiency or defect in work or stores taken over from his predecessor, he will be held responsible for the same, both as to quantity and quality, so far as he was in a position to ascertain it.

(3) In the case of transfers of divisional and sub-divisional charges, the cash book or imprest account shall be closed on the date of transfer, and a note recorded in it affixing signatures of both the relieved and relieving officers, showing the cash and imprest balances and the number of unused cheques, made over and received in transfer by them respectively. A copy of this note together with the following documents, shall be forwarded the same day to the Superintending Engineer in the case of divisional or to the Executive Engineer in the case of sub-divisional charges:

(i) Transfer report, Form-4 of SFR Volume-II being used in the case of sub-divisional charges.

(ii) Receipts of Stock, Tools and Plant and other stores under the immediate charge of the relieved officer, Forms A and B below being used for divisional and sub-divisional charges respectively.

(iii) A detailed report on the state of surveying and mathematical instruments. In the case of transfer of divisional charges, this report shall be in respect of instruments at Head-quarters only.

(iv) The receipts of cash and stores balances shall be prepared by the relieved officer but the relieving officer shall note any inaccuracies therein so that the Superintending

Engineer or the Executive Engineer as the case may be, may pass such orders in respect of any deficient articles as may be necessary. A copy of the receipts may be given to the relieved officer if desired by him.

FORM – A

Received in transfer from A. B., relieved Executive Engineer ... Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of stock and tools and plant in charge of all sub Divisional Officers for the half-year and year endingrespectively are on record, and the divisional stock returns have been prepared to end of

(Station and date).

C. D.,

Executive Engineer, Division.

FORM – B

Received in transfer from A. B., relieved officer in charge Sub-division, the stock and tools and plant which have been in his personal custody, as detailed in the last balance return and accounts of receipts and issues to date. The returns for the year ended one half-year ended and for the month of for the whole sub-division have been submitted to the Executive Engineer, and the account of daily receipt and issues for the current month has been written up to date.

(Station and date).

A. K. S.,

Relieving Sub-Divisional Officer

- (4) The relieving officer shall then, unless otherwise ordered, proceed with the relieved officer to inspect the records, cash stores, works and materials at site of works, in charge of subordinates, but in the case of the transfer of a divisional charge, the relieved officer shall accompany the relieving officer in the inspection of the out-stations only when so directed by the Superintending Engineer. The relieving officer shall examine the accounts, count the cash, inspect the stores, and count, weigh and measure certain selected articles, in order to test the accuracy of the returns, and shall minutely examine the works in progress as to their quality, and as to their accordance with the sanctioned plans and estimates; he shall also record his opinion as to the correctness of the accounts of materials at site.
- (5) The relieved officer shall also furnish the relieving officer with a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course, and a report as to any complication likely to arise owing to their non-adjustment.
- (6) The relieving officer, in reporting that the transfer has been completed shall bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. In the case of the transfer of a divisional charge, he shall describe the state of the records, cash stores and works, mentioning what out-stations he has yet to inspect, and when he proposes to visit each.
- (7) The relieving Divisional Officer shall mention specially in his transfer report whether the accounts may be considered fairly to represent the progress of the Works.
- (8) In the case of transfers of charges other than divisions and sub-divisions, the Executive Engineer shall issue instructions as to the works to be jointly inspected by the relieved and relieving officers.

CHAPTER-6

PAY AND ALLOWANCE OF ESTABLISHMENT

61. Date of Birth: Every person newly appointed to a service or post under the Government shall, at the time of appointment, declare the date of birth by the Calendar Year with documentary evidence such as a Matriculation Certificate, where prescribed qualification for appointment is Matriculation or above. In other cases, Birth Certificate issued by the Union council shall be treated as a valid document provided:

- (i) When a person who first entered Military employment is subsequently appointed in a civil department, the date of birth for the purpose of appointment in the civil Department shall be the date documented at the time of his enrolment in the Military.
- (ii) The date of birth declared at the time of appointment shall be final.

62. Alteration of Establishment / Schedule of New Expenditure (SNE): When a new establishment or a change, temporary, or permanent, is proposed in an office, a statement fully explaining the proposals and the conditions which have given rise to such a need them shall be submitted to the authority concerned. The said letter or the proposal shall invariably contain the following:

- (a) The present cost, either of the section or sections affected or of the total establishment as the circumstances of the case may warrant;
- (b) The cost after revision; and
- (c) Details of the number and pay of the additional or modified posts due to this change;

Explanation- Whenever a scheme requires the sanction of higher authority as the particular items are beyond the powers of sanction of the subordinate authority, the said letter and proposal submitted to the authority shall contain full details of the items and of any other part of the scheme connected with the proposal. Otherwise, it will be difficult for the higher authority to determine whether sanction shall be given to these items or not. Some details of other parts of the scheme are not required and shall not be given. Lump sum figures showing the total cost of each part of the scheme shall be sufficient to complete the case.

Example-1 In a proposal to establish a medical college, in preparing a case for the higher authorities for sanction, it will not sufficient only to mention that creation of the posts of Principal and other staff is desired. Full details of the teaching staff and non-teaching establishment shall be given along with yardstick approved by the Finance department for creation of such posts with other necessary details shall form the part of this case.

Example-2 In a proposal for establishing the Arts college, in preparing a case for the sanction of higher authority, it will not be sufficient to seek the approval for the creation of the posts of the principal and other staff. Full details of the teaching staff and nonteaching establishment shall be given along with yardstick approved by the Finance department as without these details the necessity for the creation of these posts of principal and other staff cannot be objectively ascertained.

Example-3 When the revision in the number of staff member is warranted in pursuance of one definite idea, which constitutes a single scheme, in a letter submitted to the higher authority for sanction, full details of the several establishments need not be given. However, it is imperative that in such cases, the details indicating the financial effect of each portion of

the proposals are explicitly stated. Similarly, if the scheme is for the increase of pay of a number of establishments, the case shall include the impact of this pay increase.

(d) In the following cases, a proposition statement in duplicate shall be submitted:

- (i) cases of general revision of establishment;
- (ii) proposals which cannot be set out clearly without such a statement ; or
- (iii) schemes which require the sanction of the Chief Minister.

Note: The proposition statement, where this is necessary, shall relate strictly to the section or part of the office affected by the proposals. As regard the other parts or sections of the office neither details nor need figures of total cost be included.

63. Preparation of bills: Save as provided otherwise in these rules, instructions regarding the preparation and payment of establishment and travel allowance bills if so warranted are contained in the Chapter 5 of the Sindh Treasury Rules which shall be carefully observed by all the Drawing and Disbursing Officers.

64. Payment of Bills: (1) Special Rules for the Public Works Department : If the encashment of a bill for an advance on transfer is likely to delay a transfer, which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any), works imprest, or other available cash in the hands of the Drawing and Disbursing Officer concerned pending recoupment, when the bill is subsequently encashed.

(2) Special Rules for the Forest Department: The general rules regarding the preparation of pay, and the travel allowance bills of the Civil Departments apply to this Department with the difference that Divisional Officers discharge the functions of the Accounts Officers, and pays the charges, by cheques.

(3) All changes in the scale of the personnel in a circle and the grant of all leave to subordinate employees, sanctioned by Conservator as well as by Divisional Officers who have been authorized to exercise such powers, shall be intimated by the Conservator to the Accounts Officer on a separate list prepared for each class of temporary establishment and for each class of permanent establishment.

(4) Pay and travel allowance due to a Government servant on his transfer to another circle or division, and not paid on his departure, shall be paid from, and charged against the appropriation of the Division to which he has been transferred.

65. Income-tax and other Deductions: (1) Deductions from pay bills including Income Tax / GPF / Benevolent Fund / HRA / Advances shall be made in accordance with relevant provisions of law, rules, policy and instructions.

(2) Undisbursed balances of cash obtained by Drawing and Disbursing of Public Works Departments from treasuries on bills for pay and allowances of Establishment, not charged directly to work, may be kept in departmental cash chests. However, they shall not be mixed with regular cash balances of the department accruing from money obtained on cheque.

66. Service Record of Establishment: (1) The service book is a contemporary record containing all the essential details of a government servant's official career. Non-pensionable service shall be distinctly shown as such in column 2 of the service book, and every entry shall be attested at the time by the head of the office.

Note: It is the duty of all heads of offices to see that the service books of the officials employed under them are punctually and regularly written up and the entries made on the opening pages are re-attested at least every five years, and that no member of the office has access to these books.

(2) Each year in January, the service books shall be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, shall record in it a certificate in the following form, over his signature:

‘Service verified up to (date) from (the record from which the verification is made)’.

Note-1: The verification of service referred to above shall be in respect of all service qualifying for pension whether permanent, temporary or officiating, etc.

Note-2: When an official is officiating in an officer’s post, his service book shall be kept by the head of the office to which that Government servant permanently belongs but when he is confirmed in such post, his service book shall be forwarded to the concerned department for record.

Note-3: The head of the office in recording the annual certificate of verification shall, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted period (naming them) a statement in writing by the Government servants, as well as a record of the evidence of his contemporaries, is attached to the book. When, however, an official is transferred from one office to another, the head of the office under whom he was originally employed, shall record in the service book under his signature, the result of the verification of service, with reference to pay bills and acquittance rolls, in respect of the whole period during which the Government servant was employed under him before forwarding the service book to the office where the services are transferred.

(3) In cases where such transfer also involves permanent transfer of the Government servant from the accounts circle of one account office to that of another, the qualifying service for the purpose of pension up to the date of the transfer shall be got verified and a certificate to that effect be recorded in the service book by the Accounts Officer concerned before the service book is forwarded to the office where the services of the Government servant are transferred.

CHAPTER-7 CONTINGENCIES

67. (1) Contingencies (other than 'employee's related expenditure') are of two kinds i.e.,

- (i)- Supplies and Services; and
- (ii) incidental expenses.

(2) Supply and services comprise the charges which are incurred for the technical working of the concerned department i.e., charges which are not merely incidental but represent the main and proper activities of the department such as rewards, fees, contributions, equipment, purchase of equipment and apparatus, value and freight of stores, books for a public library, exhibits for museum etc. Such charges in most of the cases are peculiar to the departments in which they are incurred.

(3) The rules in this chapter apply primarily to the proper contingencies including Supplies and Services, however, "Other Expenditure" is also subject to the rules of procedure prescribed in this chapter, except in the cases governed by any special rules prescribed for the purpose.

Note: The term "Other Expenditure" includes such classes of expenditure such as grants to educational institutions, political pensions, scholarships, medical and other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants wherever admissible, compensation to Government servants for accidental losses, contributions to public exhibitions and fairs and rewards. Classes of expenditure such as conservancy and work charges of the Forest Department, Works expenditure of the Public Works Department etc., are of different nature; separate rules are prescribed for them within these rules.

68. (1) Subject to the sanction of the competent authority a Drawing and Disbursing Officer is allowed to draw money from the Accounts Office for contingent expenses (other than employees related expenses) incurred on the public service within the amount allocated to him in his budget estimate.

(2) Except in the case of persons engaged on part- time, seasonal or daily wage basis, neither the pay of any kind nor additions to pay may be charged as a contingent expenditure. Fixed allowances (employee's related expenses) of all kinds shall be drawn along with pay and all operational expenses as per the classification given in the chart of accounts are treated as the expenditures on contingencies.

(3) If a personal claim on account of remuneration or fee or wages of a contingent paid person has been left un-drawn for more than six months, the claim shall only be paid after due investigation of its genuineness and correctness. The period for which such fee or wages are drawn shall be specified in the contingent bill.

Note-1: No servant of the Boarding Houses attached to Government Schools and Colleges, except Chowkidars and sanitary workers shall be paid from Provincial Revenues.

Note-2: Contingent charges incurred on account of the wages of daily wagers paid at daily or monthly rates shall be supported by a certificate signed by the Drawing and Disbursing Officer to the effect that they were actually engaged and paid. The Accounts Officer may, for pre-audit purpose, call for some of the paid Muster Rolls in each quarter and check them to see that they are properly maintained and are in conformity with the payments being made.

(4) In the case of employees paid out of contingencies certificates in the following form shall be furnished by the Drawing and Disbursing Officer:

(i) Certified that the rates of skilled / unskilled persons paid out of contingencies have been sanctioned by-----with effect from-----to----- period in exercise of powers under the Sindh Delegation of Financial Powers and Financial Control Rules, 2019 and that they actually worked during the period for which their wages have been drawn in this bill.

(ii) Certified that the rates of wages of daily paid persons drawn in this bill are not higher than those fixed by the competent sanctioning authority-----

(iii) Certified that no charges on account of wages of contingent paid persons which have been left un-drawn for more than six months are included in the bill.

(iv) Necessary details as to the rate of wages and period for which the wages of the contingent-paid persons is drawn need be entered in the bills.

(5) Actual payees' receipts duly stamped, showing full particulars of the charges and recipient, shall invariably be obtained while making payments of claims against Government. To avoid their use again, all such receipts shall be stamped "cancelled" by the Drawing and Disbursing Officers at the time of initialing the entries relating to them in the contingent registers.

(6) Contingent payments shall be made through direct credit system or pre-audit cheque or departmental cheque as the case may be.

(7) In the case of diet and road money of witnesses, a certificate in the following form shall be given on the contingent bills:

"Certified that diet and road money of witnesses have been paid at the rates (Rs. _____) fixed by the High Court or competent authority"

(8) When paying reward money to informers, it is not considered desirable to disclose the names of the payees, a certificate signed by the Controlling Officer to the effect that the reward has been duly paid, shall be submitted to the Accounts Officer in support of the payment in lieu of the payee's receipts ordinarily required.

(9) Contingent charges are recorded and treated in the accounts as charges of the month in which they are actually disbursed.

69. Payments to Contractors and Suppliers: Contingent expenditure, other than the payments made from imprest account, shall be processed, subject to appropriations and sanction, in the following manner:

(a) A sequentially numbered purchase order shall be prepared for all contingent expenditures except utilities etc. by the Drawing and Disbursing Officer.

(b) For payments made from other than 'imprest account' a prescribed claim voucher form (bill) will be prepared by the Drawing and Disbursing Officer for supplies made, services rendered, and work done under a contract or other arrangement, setting forth the following details:

(i) Particulars of the voucher [all sub voucher in original, shall be part of the bill or voucher];

- (ii) the name of the supplier with Income Tax and Sales Tax number, bank account number, registered title and postal address;
 - (iii) actual dates of supply or periods of service and the location and nature of service or work in respect of which expenditure is incurred. Each claim shall be accompanied by all necessary supporting documents;
 - (iv) Particulars of the object to which payment will be charged;
 - (v) A reference number of the contract;
 - (vi) Deductions made (e.g., withholding tax, security, adjustment of advances etc.); and
 - (vii) a copy (2nd copy) of the sequential purchase order attached to the claim voucher.
- (c) Payment of approved claims shall be made only to the claimant as indicated on the claim voucher.
- (d) Advance Payments to Suppliers: Payment shall not be made in advance ordinarily unless it is part of the contract in terms of the admissibility under the Sindh Public Procurement Rules 2010.

70. Control over Appropriations: The Drawing and Disbursing Officer shall be held responsible for any excess over budgetary appropriation placed at his disposal. The Controlling Officer shall obtain monthly statements, from each Drawing and Disbursing Officer, showing progressive expenditure as compared with the allotment under each item duly reconciled with Accounts Officer. In case the expenditure is progressing too rapidly, he shall instruct the Drawing and Disbursing Officer to curtail it to a suitable extent. He shall also, during his local inspections, scrutinize the contingent registers of the officers under his control and satisfy himself that the charges incurred were necessary and not excessive, and that rates are correct and the as per the sanctions obtained.

71. Record of Miscellaneous Expenditure-Contingent Register: (1) A register in Form-5 of SFR Volume-II of contingent expenditure shall be kept in each office showing object wise details of expenditure. The initials of the head of office or any other officer to whom this duty has been delegated by him shall be entered against the date of payment of each item.

(2) If during the absence of the head of the office or an officer to whom this duty has been delegated, the entries have been initialed by an official, the register shall be reviewed and the entries re-initialed by the head of the office or officer on return to headquarters.

Note: When any sub-vouchers for which a contingent bill will follow, a note to this effect shall invariably be made in the "Remarks" column of the Contingent register, in order that the necessity for furnishing these vouchers, as early as possible, may not be overlooked.

(3) As the office cashier pays away any money, he will enter in the contingent register the date, name of payee, and number of sub-vouchers in the three columns to the left, and the amount in the proper column; and in the case of any charge requiring explanation, he will also take against the description the initials of the Government servant incurring it.

(4) To enable the Drawing and Disbursing Officer to watch the progress of the expenditure under each detailed object against the budget appropriation, a progressive total of all the columns shall be made monthly, immediately after the monthly total, by including all payments under each object along with all work bills from the commencement of the year up to the end of the last expired month. The charges relating to two major objects will not be

shown in one register. However, in the case of joint grant, the entries may be made in one register only for the purposes of control.

72. Recurring Contingencies: No charge which binds the Government beyond a single payment may be incurred without the sanction of the competent authority.

Exception: The sanction of Government is not required for the payment of Local Councils taxes, regardless of their amount, when such taxes have been assessed by the competent authority.

73. Secret Service Expenditure: (1) Secret Service Expenditure shall be classified and allocated by the Finance Department on the demand of administrative departments.

(2) For the appropriation placed at his disposal, the Controlling Officer will maintain a contingent register, in the prescribed form, in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure. Within the budget allotment, the Government servant may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers.

(3) The general control of the grant will be vested in the Controlling Officer who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the grant is given.

(4) Every Controlling Officer will maintain in the form of a cashbook a secret record of the expenditure and receipts (if any) connected with the grant. This record shall contain the amount and the date of each payment and such indication of its nature as the Administrative Department may consider necessary to enable him to discharge the assigned responsibility. The amounts drawn from the Provincial Consolidated Fund on contingent bills will be entered in the cash book on the receipt side with the number and date of the bill noted against the entry.

(5) The Principal Accounting Officer shall conduct at least once in every financial year a sufficient administrative audit of the expenditure incurred by the Controlling Officer and furnish a certificate to the Accountant General in the following form not later than the 31st August following the year to which it relates.

"I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 30th of June was Rs. ----- and that the balance in hand on the said 30th of June _____ was Rs. _____ and that this balance was credited into the Provincial Consolidated Fund on _____, and I declare that the interests of the public service required that the above payments shall be made out of secret service funds and that they were properly so made".

(6) Accounts of the secret service expenditure will not be pre-audited by the Accountant General

74. Purchase of Service Postage Stamps: The following procedure shall be adopted by Government servants for obtaining service postage stamps and for the adjustment of their value:

(i) Government servants who draw money from the Accounts Office on contingent bills: A bill in Form S.T.R. 17 shall be prepared by Drawing and Disbursing Officers when they require service postage stamps. The bills will contain the acknowledgment of the Drawing and Disbursing Officer of the receipt of the stamps indented for and will in other respects be treated in the same way as a contingent bill for drawing cash from the

Treasury. The Accounts Officer / Treasury Officer shall pass the bill for "payment by transfer", have the stamps issued, and enter the amount in the list of payments, crediting the value of stamps to the head to which the cash realized is now credited. The Accounts Office will exercise the same check over the transactions as it would exercise, if they were cash transactions, except that a voucher in support of the entry in the bill will not be required, as cash is not paid into the bank.

(ii) Government Servants who draw money by Cheques from Treasuries: Cheques to be presented in payment of the value of service stamps shall be drawn in favour of the officer (designation without name) who supplies the stamps, whether they are drawn by the Government servant who indents for the stamps, or by a departmental indenting officer on the indenting officer's requisition.

Note: Cheques drawn for obtaining stamps from Treasuries are not subject to any minimum limit.

75. Responsibility of different authorities: (1) Every Government Servant shall exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in spending his own money.

(2) The Drawing and Disbursing Officer is responsible for seeing:

- (i) Vouchers are prepared according to rules;
- (ii) The money is either required for immediate disbursement or has already been paid from the permanent advance;
- (iii) The expenditure is within the available appropriation;
- (iv) All steps have been taken with a view to obtain an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded and
- (v) that in the case of contract contingencies, the proposed expenditure does not cause any excess over the amount fixed for these contingencies.

76. Responsibility of Drawing and Disbursing Officers: (1) The Drawing and Disbursing Officer is responsible for seeing that the rules regarding the preparation of vouchers are carefully observed and that the expenditure does not cause any excess over the budgetary allocation thereof. He is also to see that steps are taken to obtain additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded.

(2) Where there is more than one Officer attached to an office, the head of the office, being Drawing and Disbursing Officer, may delegate to any officer subordinate to him, the immediate responsibility of Drawing and Disbursing Officer, for the control and supervision of the contingent accounts, including the duty of signing the non-salary contingent bills and registers, checking and cancelling the vouchers, and sanctioning expenditure to the extent given under the Delegation of Financial Powers and Financial Control Rules, 2019. The delegation of power will not, however, relieve the head of office, being the original Drawing and Disbursing Officer, of the responsibility of seeing that the grants placed at his disposal are being spent and disbursed in proper and transparent manner and under due authority.

77. Responsibility of Controlling Officer: It is the duty of the controlling officer to see the following:

- (i) Charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates;

- (ii) Previous sanction for any item requiring it is attached;
- (iii) The requisite vouchers are all received and in order;
- (iv) The calculations are correct;
- (v) The appropriations have not been exceeded, or are not likely to be exceeded and;
- (vi) Accounts Officer is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure is progressing too rapidly, he shall communicate with the Drawing and Disbursing Officer and insist on it being checked. He shall also arrange with his subordinate officers for reporting to him monthly expenditure to enable him to exercise a check on the total expenditure against the total appropriation under his control.

CHAPTER-8

TRANSFER OF LANDS, INCIDENCE OF LAW CHARGES IN CIVIL SUITS AND
MISCELLANEOUS CHARGES

78. MISCELLANEOUS CHARGES: (1) Refund: a competent authority may accord the sanction to a refund of revenue which may either be given on the voucher itself or quoted in it and a certified copy be attached when such orders are not separately communicated to the Accounts Office.

(2) Remissions of revenue allowed before collection are treated as reductions of demands and cash payments of revenue after collection as refunds.

(3) Refunds of revenue are exhibited by means of separate deduct entry under the object "Deduct Refunds" subordinate to the relevant major objects for receipts and are not treated as expenditure for the purpose of Demands for Grants.

(4) The Superintendent of Stamps Karachi as controlling officer shall check in every case the amount of refund of spoilt stamps and refund of Judicial Stamps allowed by Courts. Spoilt stamps are attached to vouchers in support of refunds allowed by Treasury Officer. In the case of refunds of Judicial Stamps allowed on court certificates payment shall be made on the court certificate itself, the receipt of the party being taken on such certificate, which shall then be treated as a voucher. These vouchers shall be sent for verification in the same way as vouchers for spoilt stamps to the Superintendent of Stamps who will, after verification, forward to the Accountant General, Sindh along with the schedule, the vouchers for amounts exceeding Rs.100 each, retaining the rest in his office.

(5) Before a remission or refund of any kind, otherwise in order, is allowed, the original demand or realization, shall be traced and a reference to the remission or repayment and it shall be so recorded against the original entry in the cash book and other accounts to eliminate the possibility of a double or erroneous claim. Any previous acknowledgment issued on this account shall be taken back and destroyed and note of the repayment shall also be recorded on the counterfoil of the receipt.

Note-1: As a precaution against double refunds of land revenue or other receipts the details of which are not furnished to the Accounts Officer, the amount and the date of each such refund shall be noted by the Accounts Officer against the original item of credit in the Receipts Register or in the cash book if the item has not been credited in a separate Receipt Register at the time the item is verified for refund. The fact of refund shall also be noted against the item refunded in the Receipt Register or the cash book, as the case may be, when the voucher is passed for payment.

Note-2: Detailed procedure for refund of Revenue has been prescribed in the Sindh Treasury Rules.

Note-3: The payment of the refund against revenue deposits shall be made through a scheduled bank in whose favour they are endorsed by the payee.

79. Compensation for Land: The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894 is regulated by the rules in Appendix-9 of SFR Volume-II.

80. Acquisition of Land through Voluntary agreement/ Negotiations: In cases where landed property is acquired by Government through voluntary agreement, the concerned department shall be careful to make payment either before or immediately after taking possession to avoid any possible claims of interest for delay in payment. If for any reason this course is impracticable, the circumstances of the case shall be reported through the Commissioner and Board of Revenue, for the information of Government. All preliminaries to acquisition such as examination of title deeds, etc., shall be completed before possession is taken.

81. Transfer of Lands and Buildings: (1) Save as otherwise provided in any law, rule or order relating to the transfer of Government land, no land belonging to the Government shall be sold to a local authority, body or any person or institution without previous sanction of the Government.

(2) Transfer of land from a Province to a Federal Government (Part-II of Appendix-9 of SFR Volume-II) including Defense, Railways, and Posts or vice versa shall be regulated by the provisions of Article 152 of the Constitution.

(3) Transfer of land from one Department of the Government to another shall be on 'no profit no loss' basis.

(4) Transfer of buildings and superstructures on land vide above shall be at the present-day cost minus depreciation of these structure(s) standing on the land. Valuation for this purpose shall be obtained from the Public Works Department at the time of transfer.

(5) The allotment of land to and recovery of cost of buildings from the public entities established under a statute or the Companies Act 2017 shall be at market value.

82. Incidence of law charges in 'Civil Suits' in connection with the execution of works:

(1) Law charges incurred in connection with the execution of Government works shall be divided into following three categories, namely:

(i) the amount of the claims for which a decree is given;

(ii) the amount of incidental law charges incurred by the executing department when acting as an agent in connection with a work financed from a different object of expenditure, for instance, when the Public Works Department executes a work, the cost of which is debit-able to a head other than the public works heads of expenditure;

(iii) the amount of incidental law charges incurred by the executing department when acting as an agent in connection with a work financed from a different functional classification of expenditure, for instance, when the Public Works Department executes a work, the cost of which is debit-able to a head other than the public works heads of expenditure.

(2) These charges shall be classified in the following manner:

(i) The decretal amount of the claim shall be debited in all cases to the works concerned;

(ii) The charges shall be debited to the sub-head "Establishment — contingencies" of the executing department; and

(iii) The charged shall generally be borne by the department on whose behalf the work is undertaken, on the ground that the action of the executing department acting as agent, which is the cause of the suit, is normally taken in the interest of Work.

Note: When it is established that the lawsuit has been caused by a deliberate act of an employee of the concerned department for his personal gain, the charges shall be adjusted by recovery from the individual concerned or by debit against the standing charges of that department, according to the merits of each case. Such cases shall be submitted to Government for orders with the recommendations of the officers concerned and accompanied with a full statement of the case in question.

CHAPTER-9

INVENTORY MANAGEMENT / STORES

83. The departmental officers entrusted with the care, consumption of stores or use of fixed assets are responsible for maintaining correct records and preparing correct returns in respect of the stores and fixed assets entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They shall also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores shall forthwith be reported by them to their immediate superiors.

Note: This chapter contains general rules applicable to all government departments regarding inventory management and maintenance of accounts and other matters ancillary thereto. Detailed instructions and procedures relating to inventory management may be prescribed by various departments or self-accounting entities broadly in conformity with the basic rules contained in this chapter.

84. Receipt of Stores: (1) Receipt of goods and materials from private suppliers, while receiving goods and materials from a supplier, the officer-in-charge of stores shall refer to the relevant contract terms and follow the prescribed procedure for receiving the materials:

(i) All materials received shall be examined, counted, measured, and weighed, as the case may be, when delivery is taken on system and stock register, and they shall be subject to visual inspection at the time of receipts to ensure that quantities are correct; the quality is according to the required specifications; and there is no damage or deficiency in the materials. Technical inspection where required shall be carried out at this stage, and an appropriate receipt, with regard to the relevant contract provisions may also be given to the supplier on receiving the materials.

(ii) Details of the material so received shall thereafter be entered in the appropriate stock register, preferably in an IT-based system. The officer-in-charge of stores shall certify that he has received the material and recorded it in the appropriate stock registers.

(2) Receipt / issue of goods and materials from internal divisions of the same organization:

(a) The indenting officer requiring goods and materials from internal division(s) of the same organization shall prepare an indent in Form-6 of SFR Volume-II for this purpose. While receiving the supply against the indent, the indenting officer shall examine, count, measure or weigh the materials to ensure that the quantities are correct, the quality is in line with the required specifications and there is no damage or deficiency in the materials. An appropriate receipt shall be given to this effect by the indenting officer to the division sending the materials;

(b) When stores are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the goods shall see that an indent in Form-6 of SFR Volume-II has been made by an authorized person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials, if he is unable to comply with the requisition in full. He shall then prepare and sign the form of the invoice attached to the indent according to the supply as actually made. The indent shall be returned at once to the requisitioning Government servant for signature. When goods are issued, a written acknowledgment shall be obtained from the person to whom they are ordered to be delivered

or dispatched, or from his duly authorized agent. Necessary entries of the articles issued shall be made in the system and Stock Register.

(c) While receiving the supply against the indent, the indenting officer shall examine, count, measure or weigh the materials, to ensure that the quantities are correct, the quality is in line with the required specifications and there is no damage or deficiency in the materials. An appropriate receipt shall also be given to this effect by the indenting officer to the office issuing the store articles.

(d) In respect of transactions between a main store and the sub stores under it, it is essential that there shall be complete reconciliation of the issues from the main store and the receipts in the subsidiary stores to which issues are sent from the main store. The inspecting officers and other departmental officers shall specially bear this point in the mind while conducting stores inspection.

(e) In case of goods issued to a contractor, the cost of which is recoverable from him, the acknowledgment shall give full particulars and specification of the materials issued, including the recovery rates and the total value chargeable to the contractor duly signed and dated.

85. Stock Accounts: (1) Quantity Accounts: All quantities received or issued from stores shall be entered in the Stock Account under the respective heads on the dates the transactions take place, and balances struck every month which shall correspond to the quantities in stock at the close of each month.

Note: Instructions regarding the maintenance of stock accounts of different classes of materials and the submission of periodical returns for the review of competent authorities will be found in the Departmental Manuals. If such instructions do not exist in the case of any Department required to maintain stock, they shall be provided in the Manuals after approval by competent authority.

(2) Value Accounts: The value account shall show the money value of the materials received and issued from stock. The value of all the materials obtained from different sources, either by cash payment or by book adjustment, shall be entered on the payment side. Receipt side shall show the value of materials issued from time to time at rates which shall be previously fixed by competent authorities after taking into account - in addition to the original price - the cost of carriage, and losses from depreciation or wastage, cost of stores, godowns, and other similar charges but shall in no case exceed the market value. A general valuation shall also be made of the stock in hand at the close of each year at reasonably accurate prices which shall be reviewed from time to time and revised when necessary and then entered on the receipt side. The difference between the totals of the two columns will ordinarily show profit or loss in the operation of different classes of materials. This will enable the authorities to readjust the issue prices, where necessary.

86. Maintenance of Accounts of stores/equipment and material, procured out of Foreign Loans/Credits/Grants: In case of stores, equipment, and material procured out of foreign loans / grants / credits, beside the general principles of maintenance of Account of Stores given elsewhere in this chapter, the instructions below shall be strictly observed:

(i) The Project Authority/Agencies who place orders for the supply of equipment, machinery, and commodities against any allocation from foreign loans/credits or grants shall maintain shipment-wise details of the supplies received against each order placed for such supplies or other stock or stores registers, etc., on which supplies are taken. They shall be responsible for watching the receipt of supplies against each order/indent

placed by them and verifying that the quality and quantity of supplies received are in accordance with the orders placed. Any shortages or damages which are noticed shall be scrutinized to determine whether a claim in respect thereof can be lodged with the supplier, the shipping company, or the insurance company. Such claims shall be promptly lodged with the party responsible for the loss and pursued vigorously till finally settled or recovery of the amount involved is made. If recovery from the party is not possible, the loss shall be got written off under the orders of competent authority after proper investigation and fixation of responsibility for the loss.

(ii) The accounts of utilization of foreign aid, both grants and loans received shall be kept by the executing authorities in the Form-7 of SFR Volume-II. The amount of each foreign loan/credit or each allocation made therefrom or grant from any country or agency shall be maintained separately so that the value of imports made against each Project Implementation Order or allocation of foreign loan or credit or grant from any foreign country or Agency may be readily available.

(iii) The disbursements on account of "services", etc., shall be entered in column 13 of the form.

(iv) In column 17 of the form, the reference to the entries made in Stores and Stock Registers on receipt of the material shall be given.

(v) The Major, Minor and Detailed objects of account under which the Rupee value of the supplies received against each foreign loan/credit or allocation therefrom or grant from any foreign sources is to be accounted for in Government accounts shall be entered on the right-hand top of the form.

(vi) The entries in the accounts shall be made promptly as and when the transaction originates and all documents connected with the imports and utilization of a foreign loan/credit/grant shall be kept in safe custody, until the accounts of such transactions are finally closed and locally audited.

(vii) If the accounts of foreign aid already maintained do not indicate the information required in the form referred to in this annexure, the accounts shall be re-casted with the help of Bills of Lading, Invoices and Purchase orders, etc.

87. Physical Verification: (1) A physical verification of all the consumable goods and materials shall be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

(2) Procedure for verification:

(a) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

(b) A certificate of verification along with the findings shall be recorded in the stock register.

(c) Discrepancies, including shortages, damages, and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action.

88. (1) Complete physical verification of books shall be done every year in case of libraries having less than 20,000 volumes. For libraries with volumes in excess of 20,000 and up to 50,000, such verification shall be done at least once in three years. Sample physical

verification at intervals of not more than two years shall be done in case of libraries with volumes in excess of 50,000. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

(2) Loss of five volumes per one thousand volumes of books issued / consulted in a year may be taken as reasonable or admissible loss, provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding Rs.100,000/ (one hundred thousand only) and those of rare books irrespective of their value shall invariably be investigated and an appropriate action be taken thereof if so required.

89. Custody and Accounts of Inventory: (1) The head of an office or any other officer entrusted with inventory of any kind shall take special care for arranging their safe custody, keeping them in good and efficient condition and protecting them from damage or deterioration. Appropriate storage space shall be provided more particularly for valuable and combustible inventory. He shall maintain suitable accounts of inventories and prepare correct returns in respect of the inventory in his charge with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible, at any time, to check the actual balances with the book balances and the payment to suppliers, etc.

(2) The exact forms in which the store accounts described above shall be kept depend on the nature of the stores, the frequency of transactions and the special circumstances of each department. Thus, the accounts to be kept for consumable stores like dietary stores in a hospital or jail, of which there are numerous and varied transactions, differ materially from those to be maintained of the articles of furniture in an office.

(3) The form of stock accounts mentioned in the preceding rule shall be determined with reference to the nature of the goods, the frequency of the transaction and the official requirements of each department or office in which they are used. The general and essential principles in accordance with which such accounts are to be kept are laid down in respective Departmental Manuals.

(4) For the purpose of numerical inventory, articles of a similar description such as tables, durries, carpets, etc., shall be put into separate categories i.e., each category comprising articles of the same measurement and make and manufactured with the same metal or wood or other material.

90. Lists and Accounts: (1) The Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge enabling the checking of the actual balances with the book balances at any time so required. The form of the stock accounts shall be determined by the goods and materials, the frequency of the transactions and the special requirements of the concerned Department and Public Entities.

(2) Separate accounts shall be kept for:

- (a) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form-8 of SFR Volume-II;
- (b) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form-9 of SFR Volume-II.
- (c) Library books in the Form-10 of SFR Volume-II

Note: These forms can be supplemented with additional details by Departments and Public Entities.

91. Fixed Assets: (1) Recording of Fixed Assets, all departments / entities shall maintain a "Fixed Assets Register" for the categories of assets, for which they are responsible. The categories of assets shall include land & building, civil works, plants and machinery, vehicles, furniture and fixture, office equipment and computer equipment.

(2) The information kept on the 'Fixed Assets Register' for each asset shall include description, classification of asset, date of purchase or date of completion, original purchase cost in Rupees, cost in foreign currency (where applicable), asset identification number, current location, and ownership of/responsibility for asset.

(3) Every fixed asset purchased, or improvement/extension made with an expenditure of Rs 100,000.00 and above shall be recorded in the Fixed Assets Register.

(4) The record of each item shall also include references to the relevant files, plans and deeds, source of acquisition, and give other relevant details such as rents payable or receivable, and restrictive covenants.

(5) Every change affecting the ownership, occupation or change in location of the asset shall be the subject of an entry in the register.

92. Responsibility for fixed assets recording:(1) The Principal Accounting Officer shall ensure that the Fixed Assets Register kept in his/her department/entity is properly maintained with prompt recording of all the essential entries.

(2) Departments/entities will regularly review their holdings of fixed assets (including land & building, plants, machinery, furniture & fittings, office equipment, computers etc.) to match with the fixed assets records and to identify surplus assets.

(3) The Fixed Assets Register will be maintained by a delegated officer within the department/entity who shall take appropriate precautions to safeguard the accuracy and integrity of the record.

(4) Any entry in the register will only be made by an authorized officer who will sign it on every entry.

(5) No item will be removed from the register except under proper authority. When an item is removed, the record shall show the date and reasons for removal and the reference of the relevant written authority.

(6) Where an asset is jointly owned by more than one department/entity, the Fixed Assets Register will be kept by the nominated controlling department/entity.

93. Donations/gifts of fixed assets: (1) Donations or gifts of fixed assets may be received by a department / entity with the approval of the Principal Accounting Officer.

(2) The value of the assets donated or gifted shall be in accordance with guidelines set by the Government.

(3) Donations or gifts of fixed assets by department/entity may be made only with the approval of the Government. Such assets shall be removed from the Fixed Assets Register on the date the fixed assets is donated or gifted.

94. Accounting for fixed assets: (1) A memorandum account for fixed assets shall be kept by the DAO / AG / AGPR to record transactions relating to fixed assets.

(2) Where claims are made in relation to expenditures for fixed assets, the claim voucher submitted to the DAO/AG/ shall also include information on Fixed Assets Form-11 of SFR Volume-II.

95. Reporting of fixed assets: (1) All Principal Accounts Officers (PAOs) shall prepare a fixed assets report DDO-wise from the Fixed Assets Register on a quarterly basis and send it to Finance Department and Accountant General. This quarterly report, shall contain the following information:

- a. owner Division / Department
- b. asset categories
- c. cost at beginning of the reporting period (for each category)
- d. additions during the reporting period (at cost)
- e. disposals during the period (at cost)
- f. cost at end of reporting period (for each category).

(2) All District Accounts Officers shall also prepare a DDO wise fixed assets report, similar to the Accountant General's report indicated at clause-1 of this rule and send it to the Accountant General Office.

(3) Accountant General will consolidate the reports received from District Accounts Officers and will send a copy of the report to the Finance Department for laying it before the Provincial Assembly along with Provincial Budget.

96. Physical Verification: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets shall be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

97. General Policies for Disposal of Fixed Assets: (1) Surpluses may be sold as quickly as possible, subject to value for money considerations and guidelines set by the Government in relation to disposal of assets.

(2) Surplus assets shall be sold in the open market by means of public auction or open advertised tender.

(3) Departments/entities shall ensure that appropriate systems of control are observed whenever the disposal of assets is required. In particular, they shall ensure that the concerned staff is properly supervised and that duties are adequately separated; for example, that staff responsible for selling assets are not involved in the valuation of assets.

(4) Where a loss of asset has taken place, it shall be taken off the Fixed Assets Register and included in the Loss Register on Form-12 of SFR Volume-II.

98. Disposal of assets to other government departments/entities: (1) The transfer of assets by one department / entity to another shall be treated as an arm's length transaction i.e., the asset shall be sold on cash basis instead of as a book entry.

(2) On transfer, the asset shall be removed from the Fixed Assets Register by a delegated officer within the department/entity. The delegated officer shall also inform the Accounts Officer of this transfer, who shall make the adjustment in the fixed assets account.

(3) If the department/entity receiving the asset is under the jurisdiction of another DAO/AG/, that department/entity shall inform the concerned DAO/AG of the assets transferred, on the Fixed Assets Form.

99. Accounting for Proceeds from Disposals: (1) Receipts from the sale of fixed assets shall be credited to the appropriate head of account in the relevant Federal or Provincial Consolidated Fund.

(2) Sale receipts shall be accounted for on a gross basis. Sale expenses will not be netted off the sale proceeds and shall be separately accounted for as an expenditure item.

(3) In relation to disposal of assets to other government department/entity, the value of the asset on transfer will be its original cost, as recorded in the books of transferee department.

100. Disposal of General Stores: (1) an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Department. The reasons for declaring the item surplus or obsolete or unserviceable shall be recorded by the authority competent to declare stores and stocks as surplus / unserviceable under the Sindh Delegation of Financial Powers and Financial Control Rules, 2019.

(2) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, shall also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized. A report of stores for disposal shall be prepared in Form-12 of SFR Volume-II.

(3) In case an item becomes unserviceable due to negligence, fraud, or mischief on the part of a Government servant, responsibility for the same shall be fixed.

(4) Sale of hazardous waste/scrap batteries/electronic waste, scrap lots comprising of hazardous waste; batteries etc. shall be sold keeping in view the guidelines of Ministry of Environment & Forest. Prospective bidders of such lots of hazardous waste/scrap batteries/e-waste shall have a valid registration certificate on the date of e-Auction and on the date of delivery, as a recycling / pre-processor agency.

101. Modes of Disposal: (1) Surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two hundred thousand shall be disposed of by obtaining bids through advertised tender.

(2) For surplus or obsolete or unserviceable goods with residual value less than Rupees Two hundred thousand, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and, also deterioration in the value of goods to be disposed of. Heads of offices shall, as far as possible prepare a list of such goods.

(3) Certain surplus or obsolete or unserviceable goods such as expired medicines, food grain, ammunition etc., which are hazardous or unfit for human consumption, shall be disposed of or destroyed immediately by adopting suitable mode to avoid any health hazard and/or environmental pollution and the possibility of misuse of such goods.

(4) Surplus or obsolete or unserviceable goods, equipment and documents, which involve security concerns (e.g. receipt books, stamps, security press etc.) shall be disposed of/ destroyed in an appropriate manner to ensure compliance with rules relating to official secrets as well as financial prudence.

102. Disposal through Advertised Tender: (1) The broad steps to be adopted for this purpose are as follows:

- (a) Preparation of bidding documents
- (b) Invitation of tender for the surplus goods to be sold
- (c) Opening of bids
- (d) Analysis and evaluation of bids received
- (e) Selection of highest responsive bidder
- (f) Collection of sale value from the selected bidder
- (g) Issue of sale release order to the selected bidder
- (h) Release of the sold surplus goods to the selected bidder
- (i) Return of bid security to the unsuccessful bidders.

(2) The important aspects shall be kept in view while disposing the goods through advertised tender are as under:

(a) The basic principles for sale of such goods through advertised tender are ensuring transparency, competition, fairness, and elimination of discretion. Wide publicity shall be ensured of the sale plan and the goods to be sold. All the required terms and conditions of sale are to be incorporated in the bidding document giving all the details in plain and simple language. Applicability of relevant taxes shall be clearly stated in the document.

(b) The bidding document shall also indicate the location and present condition of the goods to be sold to enable the bidders to inspect the goods before bidding.

(c) The bidders shall be asked to furnish bid security along with their bids. The amount of bid security shall ordinarily be ten percent (10%) of the assessed or reserved price of the goods. The exact bid security amount shall be indicated in the bidding document.

(d) The bid of the highest acceptable responsive bidder shall normally be accepted. However, if the price offered by that bidder is not acceptable, negotiation may be held only with that bidder. In case such negotiation does not provide the desired result, the reasonable or acceptable price may be counter offered to the next highest responsive bidder(s).

(e) In case the total quantity to be disposed of cannot be taken up by the highest acceptable bidder, the remaining quantity may be offered to the next higher bidder(s) at the price offered by the highest acceptable bidder.

(f) Full payment, i.e., the residual amount after adjusting the bid security shall be obtained from the successful bidder before releasing the goods.

(g) In case the selected bidder does not show interest in lifting the goods, the bid security shall be forfeited, and other actions initiated including re-sale of the goods in question at the risk and cost of the defaulter.

(3) Bids received after the specified date and time of receipt shall not be considered.

103. Disposal through Auction: (1) Department may undertake auction of goods to be disposed of either directly or through approved auctioneers.

(2) The basic principles to be followed here are similar to those applicable for disposal through advertised tender so as to ensure transparency, competition, fairness and elimination of discretion. The auction plan including details of the goods to be auctioned and their location, applicable terms and conditions of the sale etc. shall be given wide publicity in the same manner as is done in case of advertised tender.

(3) While starting the auction process, the condition and location of the goods to be auctioned, applicable terms and conditions of sale etc. (as already indicated earlier while giving wide publicity for the same), shall be announced again for the benefit of the assembled bidders.

(4) During the auction process, acceptance or rejection of a bid shall be announced immediately on the stroke of the hammer. If a bid is accepted, earnest money (not less than twenty-five per cent (25%) of the bid value) shall immediately be taken on the spot from the successful bidder either in cash or in the form of Deposit-at-Call-Receipt (DACR), drawn in favour of the Department selling the goods. The goods shall be handed over to the successful bidder only after receiving the balance payment.

104. Disposal at scrap value or by other modes: (1) If a department is unable to sell any surplus or obsolete or unserviceable item despite its attempts through advertised tender or auction, it may dispose of the same at its scrap value with the approval of the competent authority in consultation with Finance Department. In case the Ministry or Department is unable to sell the item even at its scrap value, it may adopt any other mode of disposal including destruction of the item in an eco-friendly manner.

(2) A sale account shall be prepared for goods disposed of in Form-13 of SFR Volume-II duly signed by the officer who supervised the sale or auction.

105. Special Rules for the Public Works Department Stores: (1) The stores of the Public Works Department are divided into the following classes:\

(i) Stock, or general stores,

(ii) Tools and Plant,

(iii) Road metal and

(iv) Materials chargeable directly to works, unless there is orders to the contrary the officer in charge of a sub-division will be responsible for all the stores belonging to it.

(2) The Divisional Officer is responsible for making the proper arrangements throughout his division for the custody of public property. He shall be careful to keep all tools and implements in efficient order, put in place measures to stop surplus stock from deterioration, and take proper precautions to prevent the loss of public stores by fire.

(3) Every officer is bound to take charge of departmental stores which, from the death or departure of the person lately in charge, or from any other cause, may be left at or near his station without adequate protection.

106. Acquisition of Stores: (1) Tools and Plant articles comprised under the head "Tools and Plant" can only be purchased or manufactured on estimates sanctioned by competent authority, with the exception of purchases or manufacture at a cost not exceeding the amount fixed by Finance Department for which estimates are not required.

Note: The detailed procedure regarding the submission of indents, etc., will be followed as given in the departmental Manual.

(2) Reserve of Stock will only be maintained when necessitated by the remoteness of the division or works from the market or source of supply or for use in emergency. When it is considered necessary that a reserve shall be maintained, the maximum limit will be fixed by the Chief Engineer. Divisional Officers are empowered to purchase or manufacture stores to maintain the reserve subject to the approval or sanction of estimates.

(3) The fixed maximum shall be kept at the lowest point compatible with efficiency, and the stock returns of divisions shall be scrutinized by Superintending Engineers from time to time with reference to this point.

(4) The Stock Accounts shall be kept in accordance with the rules detailed below:

107. Quantity Accounts: (1) **Receipts-** Materials may be received on stock from the following sources:

- (a) Suppliers;
- (b) Other sub-divisions, divisions or departments (including Government workshops);
- (c) Manufacture; and
- (d) Works, buildings

(2) In all cases, the receipts shall be under proper authority by the receiving officer concerned, of materials to be brought on stock. This authority shall be given in writing by the Divisional Officer (or, if so authorized by the Sub-Divisional Officer).

(3) All materials received shall be examined and counted, measured, or weighed as the case may be, when delivery is taken. The record of the detailed count or measurement shall, be kept in the Measurement Book (vide rule 142 (1) infra and the total number of quantity received shall be simultaneously entered in the Stock Account. Any certificate that the receiving officer concerned may be required to record in respect of the receipt of stores, giving an acknowledgment to a supplier of any other purpose, shall be in the following form:

Received on and recorded duly in the Register of Stock Receipts. See also page of Measurement Book No. _____

Date
(Signature)

(4) **Issues-** Materials may be issued from stock for the following purposes:

- (a) for use on works either by issue to direct to the contractors;
- (b) for dispatch to other sub-divisions, divisions, or departments; and
- (c) for sale to contractors, employees, or other persons, or local bodies.

(5) The receipt of an indent in Public Works Account Form-7 (Form-14 of SFR Volume-II) shall be signed by the Divisional or the Sub-Divisional Officer. However, when an officer of lower rank issues the stock materials for the requirements of works by himself, the use of this

form is not obligatory, if he has been authorized to draw such materials from his stock up to any assigned limit not exceeding the provisions made for materials in the sanctioned estimates.

Note-1: When examining 'Registers of Stock Issues and Works Abstracts', the Sub-Divisional Officers shall see that in practice this rule is observed strictly, and they shall deal suitably with instances of unauthorized and excessive issues to works made by officers of lower rank without due care and cause.

Note-2: The term "works" includes manufacturing operations.

(6) When issuing materials from stock, the issuing officer shall examine the indent and sign it after making suitable alteration under his dated initials, in the description and quantities of materials, if he is unable to comply with the indent in full. He shall then prepare and sign the form of the invoice attached to the indent according to the supply as actually made and simultaneously make an entry in the Stock Account. The indent shall then be returned at once to the indenting officer for signature on the invoice which shall be treated as a voucher in support of the entry in the stock account.

Note: It shall be seen that the acknowledgment of materials is signed by the person to whom they are ordered to be delivered or dispatched or by a duly authorized agent. This applies also to issues made to contractors and private persons.

(7) This precaution is especially necessary in the case of issues to the contractors and private persons whose acknowledgments shall set forth all the particulars of materials including the rates and values chargeable to them.

(8) Ordinarily all transactions of receipts and issues shall be recorded strictly in accordance with the rules, in the order of occurrence and as soon as they take place. However, as an exception to this rule, the issues of petty stores by an officer of lower rank than Sub-Divisional Officers direct to works under his supervision may be shown in the accounts collectively once in a month after the accounts of the month.

108. Value Accounts: (1) **Payment of Stock received-** Bills of suppliers shall be examined before payment and dealt with in the manner prescribed in the rule 148 infra.

Note: Special attention is invited to rule 148 (11) infra the object of which is to prevent erroneous or double claims ensuring the recording of detailed account of advances and measurements of the executed works. Receiving sectional officers may, if desired, be required to verify physically the supplies and compare the same with the suppliers' bill before payment (vide Rule 96 ante). Similarly, the Drawing and Disbursing Officer is also responsible that no payment is made unless the precautions referred to above have been observed.

(2) Recoveries for the stock issued, an issue rate is assigned to each new article as it is brought to stock. This rate is fixed on the principle that the cost to be charged to works on which the materials are to be used shall approximately equal the actual cost of the stores and that there may be no ultimate profit or loss in the stock accounts. It shall provide, besides the original price paid, for carriage and other incidental charges, if any, actually incurred on the acquisition of stores; but it shall in no case, be in excess of the market rate.

Note: It is not necessary that the Issue Rate for an item shall be the same in all sub-divisions, but a uniform rate shall ordinarily be prescribed for all localities in a sub-division.

(3) For all the purchases and/or for contracts of the supply of materials, variations in cost shall be carefully watched against the issue rates, and if there are significant variations in comparison to the Issue Rates, these at once be raised or lowered, as may be necessary. Further, at the time of closing the yearly Register of Stock, all rates shall be reviewed and revised, if necessary, to bring them within the market rates.

(4) If the Issue Rate of an article of stock is significantly less than the market rate, the following precautions shall be taken in addition to any restrictions on sales or on issues outside the division which the Divisional Officer may prescribe:

(a) Issues to contractors and sales shall be made at market rates (see also rule 155 below);

(b) Issues to other divisions and departments may be made at a rate higher than the Issue Rate.

109. Mode of Recovery: (1) A storage rate is fixed annually for each Division or Sub-division on the principle that the total estimated annual expenditure is, as far as possible, recovered from the issues likely to be made during the year. Based on this rate, storage charges are calculated along with the book value for all issues made under financial rule 107(6) *ibid*.

(2) It is the responsibility of the Sub-Divisional Officer that the value of materials sold to local councils and the public, and of the issues made to contractors for private use, is recovered in cash at the earliest opportunity.

(3) Sub-Divisional Officer is also responsible for the clearance, from works accounts, of all the outstanding dues against contractors on account of the recoverable value of materials issued to them by charge to works.

(4) The 10 percent supervision charge shall also be realized in addition to the value of stock in all cases in which it is recoverable under rule 110 *infra* (see also 109 (2) *infra*). The amount recovered on this account shall not be treated as receipts on account of stock, but as revenue receipts, or receipts on capital account, as the case may be.

(5) When the stock materials are sold to the public or issued to other departments on account of any work executed for them in workshops at their full value, an addition of 10 percent shall be made to cover the charges on account of supervision and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in case of surplus stock which, in his opinion, would otherwise be unsalable.

110. Fictitious Adjustments: Fictitious stock adjustments shall be prohibited, such as (1) the debiting to a work of the cost of materials not required or in excess of actual requirements (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilized on another work for which no funds are available (3) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity which will be brought immediately to the notice of head of the administrative department by the Accountant General.

111. Half Yearly Register of Stock: (1) An account shall be maintained in the Divisional Office to record separately for every month and each sub-division the transactions relating to every item of stock. This account shall be in Form-15 of SFR Volume-II, Half-yearly Register of Stock essentially in three parts:

- Part I —Register
- Part II —Summary
- Part III —Review

The Register shall be written in accordance with the instructions in rules.

(2) As regards the quantities, Part 1 shall be posted monthly from the sub-divisional Abstract Forms P.W.A. 5 and 6 and balanced half-yearly in the same manner as the sub-divisional Half-Yearly Balance Returns. The values to be posted shall ordinarily be the aggregate values of the total receipts and issues for each sub-head as recorded in the upper part of these Abstracts. However, if it is desired to maintain a value account of the receipts, issues or balances of any particular items, there is no objection to the values being recorded in red ink, immediately below the respective quantities.

Note: The Register shall be laid before the Divisional Officer within a week after the submission of the Monthly Account to the Accountant General.

(3) At the end of the half-year, the closing balances of quantities shall be reconciled with those shown in the Half-Yearly Balance Returns received from Sub-Divisional Officers. The closing balances of the "aggregate" value of subheads shall also be struck. Their reconciliation with the accounts will be affected.

112. Stock-taking: (1) Divisional Officers are required to do the stock-taking done throughout their divisions at least once a year. Important stores shall, as a rule, be counted by a member of the engineering establishments and this duty may be entrusted to a subordinate holding the charge of a sub-division. The Superintending Engineer, when he thinks appropriate may depute an officer from one division to aid in the stock-taking of another. Whenever it is possible, verification shall be entrusted to an officer independent of and unconnected with the staff responsible for the custody of the stores, and it shall also include a certain amount of surprise check.

(2) It is not necessary that all the stores of a division, or even of a sub-division, shall be checked and counted at the same time; and the stock-taking may be arranged to ensure the checking in a gradual and most convenient manner. When the stocks of an article are scattered in a sub-division, it may not be possible to test the aggregate book balance of any article for the subdivision by an actual verification of all the stocks at the same time. In such cases, the various stocks in charge of a sectional officer of each "article", shall as far as possible be verified at or about the same time.

(3) The procedure of verification outlined in the foregoing rules is suitable primarily for divisions executing ordinary works. In the case of special stores depots or divisions, or of construction divisions where there may be a large concentration of stores, a continuous and periodical verification of stores by an officer of the Audit Department shall be arranged whenever possible, in consultation with the Director General Audit.

(4) If during the course of audit of stores, the officer of the Audit Department conducting the audit suspects loss, fraud or misappropriation he may undertake physical verification of the stores and other assets and the Local Officer in-charge of such stores and assets shall assist the Audit Officer.

(5) The Audit Officer shall immediately after completion of physical verification of the stores and assets report its result to the Head of Department concerned under intimation to the Accountant General.

(6) Save as provided in sub-rule (2) the Audit Department shall not, unless specifically authorized in this behalf, undertake the physical verification of stores and assets; provided that the Audit Department shall have the right to investigate the balances of stores and assets and may, in case of any discrepancy, suggest any action to be taken in that behalf.

(7) The results of all verifications of stock shall be reported to the Divisional Officer for orders. Moreover, as soon as a discrepancy is noticed, the book-balance shall be set right by the verifying officer, treating a surplus as a receipt and a deficit as an issue, with a suitable remark.

113. Tools and Plant: The tools and plant of a division are of two kinds:

- (a) General or ordinary tools and plant i.e. those required for the general use of the division;
- (b) Special tools and plant, i.e., those required not for general purposes, but for a specific work. The cost of the supply, repairs and carriage of articles of class (a) is charged to the minor object "Tools and Plant", whereas similar charges of class (b) are borne by the work concerned. In both cases, the cost is charged in the accounts against sanctioned estimates, in the same way as expenditure on works, though for purposes of sanction, it is treated as expenditure on tools and plant

114. Numerical Account – Receipts: All articles of tools and plants received shall be examined and counted when delivery is taken. Such acknowledgment may be given to the person from whom the articles are received, under the signatures only by the Divisional or Sub-Divisional Officer. An acknowledgment shall invariably be given when the lent articles are received back.

115. Payment of Supplies: Payment for tools and plant received from suppliers and other sources shall be made generally in the manner prescribed for stock receipts in the rule 107 infra. However, for the purchase and the supply of any of the indented instruments, the procurement of goods will be made under Sindh Public Procurement Rules, 2010 and supplier's bill will be paid in the manner prescribed in the Sindh Treasury Rules.

116. Recoveries: (1) For use of Tools and Plants- When tools and plants are lent to local bodies, contractors or others, the hire, and other charges, shall be determined by local rules and shall be recovered regularly.

(2) For Sales and Transfer- The Sub divisional Officer is responsible to obtain the sanction of the competent authority whenever tools and plants are disposed of by sale or otherwise, and to ensure that the amount recoverable from the parties concerned is realized at the earliest opportunity.

117. Verification: (1) The rules regarding verification of stock applies also to verification of tools and plant except that when any articles are found deficient, a note of the deficiency shall only be made in the account of issues, without any correction of the book-balance.

(2) In the matter of the annual check of tools and plant, the Executive Engineers are responsible for checking of Stores at the Divisional Headquarters and to the extent of 10

percent for Sub-divisional and other stores. The check may be carried out at any time convenient to them.

(3) Sub-Divisional Officers may be entrusted with the check of tools and plant in their charge and their certificate of count shall be accepted by the Executive Engineer as a correct one.

(4) Disciplinary action will be taken against the Executive Engineers and the Sub-Divisional Officers for any dereliction of the above orders. Further if any discrepancies and deficiencies are found in the tools and plant account at any time all the Executive Engineers and the Sub-Divisional Officers who had previously granted incorrect certificates regarding the result of checks made by them will be held to be responsible.

118. Road Metal: (1) Supplies of road metal shall be measured and paid for in the same way as supplies of other materials for work. But as metal is often kept in store at the roadside before being laid down, a quantity account of it shall be maintained in the sub-Divisional Office in Form-16 of SFR Volume-II, "Statement of Receipts, Issues and Balances of Road Metal", column on loose sheets being submitted monthly to the Divisional Office within a fortnight of the submission of the monthly accounts.

Note-1: The authority to write-off shall be obtained on a survey report in Form-17 of SFR Volume-II.

Note-2: This statement shall show, kilometre by kilometre, the receipt, disposal and balances of road metal of each kind (stone etc.). The balance of metal in each kilometre shall be shown, whether there are any transactions on it during the month or not.

Note-3: Separate statements shall ordinarily be kept for metal collected for annual repairs, for renewals and for petty repairs.

(2) The verification of the road metal shall be generally on the lines of the verification of the materials charged to works. (See Rule 117).

(3) The following principle shall be followed for the adjustment of the cost of land acquired for road metal quarries:

(i) If the cost of the acquisition of land and opening of a quarry is not more than Rs.25,000, it shall be debited either to 'Repairs' or to 'Original Works' as the quarry is primarily intended for the maintenance of an existing road or for use in the construction of a new road or the raising the class of an existing road.

(ii) If the quarry is intended for the construction of a new road or the raising the class of an existing road, the Executive Engineer shall charge to 'Original Works' such portion of the cost as he may consider appropriate, the remainder being taken to the suspense head 'Land Kilns, etc.' to be cleared by debit to 'Repairs'.

(iii) In the case of quarries required for the purpose of roads transferred to Local Councils for construction or maintenance, the principle stated above shall be followed with respect to any expenditure directly incurred by the Public Works Department.

119. Schedule of Rates: A rate book or schedule of rates showing the lowest rate at which metal can be supplied to the roadside throughout the division, shall be kept in the Divisional Office in Form-18 of SFR Volume-II with such modifications as may be considered necessary to suit the local conditions. The rates shall be revised, from time to time, as old quarries are exhausted or new ones opened, or as other circumstances affect the rates.

CHAPTER-10

WORKS

120. (1) The execution of works, other than those in the Forest Department and those in connection with the building under the administrative control of the civil departments using them, is mainly carried out by the Public Works Department, and is regulated by these rules, Public Works Department Code (Second Edition) and Account Code, Volume III.

Note: The authorities competent to accord the administrative approval to the works executed by Public Works Department and to accord technical sanctions are given in the Sindh Delegation of Financial Powers and Financial Control Rules, 2019.

(2) A competent authority may, subject to such restrictions as it may think necessary to impose, assign to the departmental officers concerned the execution of petty works in connection with the buildings under the administrative control of the Public Works Department.

(3) The Forest Department executes its own work instead of entrusting them to the agency of the Public Works Department. Such works are provided for in the Forest Department budget and the detailed rules regarding the preparation of plans and estimates and the maintenance of accounts are contained in the Sindh Forest Manual.

(4) A constructional work, the estimated cost of which is to exceed Rs.50,000/- shall not be entrusted for execution to outside firms or contractors by Departments other than the Public Works Department without previous consultation with the Finance Department. Furthermore, when it is considered expedient for some special reasons, that such a work pertaining to a department other than the Public Works Department shall be carried out by departmental agency, the Public Works Department shall be given an opportunity of advising whether the proposed course is desirable or not.

(5) There shall be a greater level of scrutiny and examination of the contracts and agreements for works, the estimated cost of which exceeds Rs.100,000/- and which are to be entrusted for execution to outside firms or contractors by Departments other than the Public Works Department before they are finally executed. Accordingly, all such contracts (and agreements to make contracts) shall also referred to the Finance Department for that legal and professional advice.

121. Works executed by Civil Officers: The following principles govern the incidence of expenditure on the execution by civil officers of works, petty construction and repairs. [See also Article 33 of Account Code, Volume-I]:

- i. when the building is under the administrative control of the Public Works Department and no assignment to the Civil Department using it has been made, the entire expenditure is debited to the grant of the Public Works Department under the major object concerned;
- ii. when the building is under the administrative control of the Public Works Department and an assignment has been made to the Civil Department using it, the expenditure is treated as "Works" expenditure of the concerned Civil Department;
- iii. when building is under the administrative control of the Department using it, the expenditure is treated as "Works" expenditure of the concerned Civil Department.

122. Execution of Works: (1) Expenditure on Works falling under class (i) of Rule 121 *ibid* is generally governed by the rules of the Public Works Department and the civil officers act merely as the agents of Public Works Department.

(2) In respect of works falling under class (ii) of Rule 121 *ibid*, both the administrative and executing agency rest upon the officers of the concerned civil department/s and the forms and procedure relating to expenditure on such works are determined by the Accountant General, Sindh generally on the principles underlying the Public Works system as prescribed in Account Code, Volume III, and the rules relating to the Public Works and Forest Department) for similar transactions of the Public Works Department. [See Article 4 of Account Code, Volume-III]. The guiding principles on this subject are given in Appendix-11 of SFR Volume-II. The actual procedure followed by the various departments in respect of works assigned to them is given in the Department rules or orders of the Department concerned.

(3) For every work, a properly detailed estimate shall be prepared and administrative approval and technical sanction be obtained from the competent authority.

Note: Administrative approval for petty works and repairs is not required except where it is specifically prescribed.

(4) In the case of expenditure falling under class (iii) of Rule 121 *ibid* when the expenditure is Rs.50,000/- or less, the general procedure and the forms to be used in connection therewith will be those which are adopted for contingent charges. As regards the works costing more than Rs.50, 000/-, the procedure relating to works expenditure in the Public Works Department is generally adopted by civil officers.

123. Sale of Government Land and Immoveable Property: (1) No building may be purchased or sold or dismantled except with the sanction of the Government.

(2) All land, the property of Government, shall ordinarily be sold through the Revenue Department.

(3) Whenever any Government land or building is sold to a public body or a private individual and the purchaser takes possession of the property before the sale price is settled, the payment interest at prescribed rate on the sale price shall be charged if more than one-month elapses between the date of taking over of the land or building and the payment of the price.

(4) When any land or building is transferred from one department to another under the same Government, the transfer shall be free of all charge, except when the property is transferred to or from a commercial department in which case the full market value of it will be charged.

(5) Whenever, any immoveable public property is made over to a local councils for public, religious, educational or any other purposes, the grant shall be made expressly on the conditions, in addition to any other condition that may be settled at a later stage, that the property shall be liable to be resumed by the Government if used for other than the specific purposes for which it is granted. Similarly, it shall also be explicitly stated that the property be at any time will be resumed by Government if the payable compensation exceeds the amount (if any) paid to Government for the grant, together with the cost, or their present value at the time of resumption, whichever may be less, of any buildings erected or other works executed on the land by the local authority.

124. General Principles for entering the Contracts- The following general principles shall be followed by the officers of the Government entering into contracts involving expenditure from Provincial revenues:

- (i) The terms of a contract shall be definite and precise and there shall be no room for ambiguity or misconstruction therein.
- (ii) Before entering the contracts, legal and financial advice shall be taken to the possible extent for drafting such contracts and other allied legal issues.
- (iii) Standard forms of contracts shall be adopted wherever possible, along with adequate scrutiny of the terms and conditions of the contracts.
- (iv) The terms of a contract once entered shall not be materially varied without the previous consent of the competent financial authority.
- (v) No contract involving an uncertain or indefinite liability, or any condition of an unusual character shall be entered without the previous consent of the Finance Department.
- (vi) Contracts shall be awarded in accordance with Sindh Public Procurement Laws.
- (vii) Even in cases where a formal written contract is not made, no order for supplies shall be placed without at the least a written agreement relating to the price.
- (viii) Provision shall be made in contracts for safeguarding the Government property entrusted to a contractor.
- (ix) The Auditor General of Pakistan and other audit authorities, under his direction have the power to examine contracts and to bring before the Public Accounts Committee the cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.
- (x) Contracts shall include provision for payment of all applicable taxes by the contractor / supplier.
- (xi) All contracts shall contain a provision for recovery of liquidated damages for defaults on the part of the contractor.

Special Rules for the Forest Department

125. Muster Rolls for Labourers: The following rules shall be observed in keeping the Muster Rolls for the works executed by labourers employed on wages (daily or otherwise) :

- (i) In the heading, the work for which the labourers are engaged shall be clearly specified.
- (ii) Only those persons shall be engaged who possesses a valid CNIC issued by NADRA.
- (iii) The roll shall be called every day without fail before commencing and after the closing the work and the daily total of the labourers present stated and attested.
- (iv) The Range Forest Officer (or any other non-ministerial officer to whom this duty may be entrusted by the Chief Conservator) shall make surprise inspections of these rolls when the labour is employed continuously for fifteen days or more and endorse on them 'checked with the labourers present and the work done and found correct.' When labour is engaged for a period shorter than fifteen days, similar endorsements shall be made in the case of at least 25 percent of the Muster Rolls in the range.

(v) Payments on Muster Rolls shall be made or witnessed by the officer of highest standing available, and he shall certify to the payments individually or by groups by his initial or signature. No of CNIC will also be noted in the Muster Roll against each laborer's name. The amount paid on each date shall be noted in words as well as in figures at the foot of the Muster Roll. After payment, an abstract shall be prepared in Form-19 of SFR Volume-II, where in the amount paid shall be certified this abstract will be voucher in support of charge in the cashbook.

126. Contractors: (1) When a value of the contract of work or supply exceeds Rs100,000.00, a written agreement shall be made and care shall be exercised to frame such an agreement in a manner that in the event of a dispute, it could be maintained in a court of law. For the said purpose, standard form of Agreement, duly vetted by Law Department if deemed appropriate and approved by Finance Department will be adopted. It needs to be stamped of the proportionate value and provide for a deposit of money as security for the due fulfilment of the contract. Moreover, if necessary, the document shall be registered according to the enforceable law at the time of the execution of the contract.

Note: The rule regarding the execution of contracts referred to in articles 244 to 254 of the Sindh Forest Manual, Volume II, shall be strictly followed.

(2) Payments can be made to contractors only by the Divisional Officer, or by an authorized subordinate Government servant. Claims for such payments shall be prepared, preferably by the claimants themselves, in Forest Account Form No. II, and no payment shall be made until the correctness of the claim, in respect of quantities and rates, as well as the quantity of the work or supply, and other necessary factors, has been accepted by a responsible Government servant.

127. Measurements: (1) For the work done other than the lump sum contract, and supplies made, by a contractor shall, unless impracticable, be measured (weighed or counted) before the payment is made. The details of the measurements made shall systematically be recorded in a book, called the Measurement Book (Form-20 of SFR Volume-II), which will form the basis of all accounts of quantities. The description of the work or supply shall be lucid to easily admit the identification and checks.

(2) The pages of the book shall be machine numbered, and no page may be torn out, nor may any entry be erased or effaced to make it illegible. All corrections shall be duly attested by a responsible Government servant.

Note: In the case of timber operations, however, the forms in Sind Forest Manual shall be used.

(3) A reference to the vouchers in which the quantities are entered for payment, as well as the date of entry, shall be given by an endorsement upon the original entries in the measurement book, and no contract certificate or bill shall be signed without crossing off the connected entry in the measurement book. The document in which payment is made shall invariably bear a reference to the number and page of the book in which the detailed measurements are recorded and shall also indicate the date on which the measurement was made.

128. Advances to Contractors and Workmen: Advances to contractors and workmen shall be given only when no other arrangements can be made for carrying on the work.

(1) Advances to contractors are regulated by the following rules:

- (i) Advances for work done- Such advances may be granted by the Divisional Forest Officer who shall sign a certificate that the advances made are covered by the work done. Ordinarily such payments shall not exceed ninety percent (90%) of the value of work done provided it is covered by suitable security.
- (ii) Further advances may be made on account of work partly done, also covered by additional approved security, except where Government for special reasons allow this to be dispensed with.
- (iii) Further advances shall not exceed, in all, the amount of the preliminary advance.
- (iv) The advance granted shall ordinarily be repaid within one year. If the advance is not repaid in time in the prescribed manner, compound interest at the rate prescribed by the Finance Department will be charged on the balance outstanding, as well as on further advances.
- (v) Payment of advances may always be made on the bills in Form-21 of SFR Volume-II and Form-A of Appendix-12 of SFR Volume-II, duly acknowledged by the payee. When the recovery of the advance is made through value of work done, the charge to the appropriate sub-head in the cash book, (vide Article 251 of Account Code, Volume III) shall be supported by a voucher (detailing the work done and the rates) which shall be signed by the contractor in token of the correctness of the credit given in his ledger account (Article 272 of Account Code, Volume III), and completed as a payment voucher in other respects (see also rule 126 *ibid*).
- (vi) Advances shall always be covered by a written agreement in Form-22 of SFR Volume-II and Form-B of Appendix-12 of SFR Volume-II providing the summary of the recovery of the outstanding balance as an arrear of land revenue except in cases where the additional security is dispensed with in accordance with the orders of Government by a security bond in Form-23 of SFR Volume-II.
- (2) Advances to workmen not covered by security are regulated by the following rules:
- (i) The Chief Conservator may authorize or forbid the grant of advances without security to any class of labour in any part of his circle, from time to time.
- (ii) No advance shall be made without security when security is available.
- (iii) The amount of uncovered advances to any single person shall in no case and at no time exceed Rs.10,000/-
- (iv) All such advances shall be regulated as follows:
- (a) Advances to artisans-These shall not ordinarily exceed in any single instance 25 percent of the value of the work to be done, or Rs. 10,000/- whichever is less and shall be seconded by a reliable witness.
- (b) If however in exceptional cases if a bigger amount of advance is to be made, it shall be covered by a stamped agreement (Form-22 of SFR Volume-II) and the agreement shall be signed and the money handed over in the presence of the Divisional Forest Officer.
- (v) The officer who granted the advance shall be held personally responsible for any advance that is made otherwise than as directed above.
- (3) The amount of advance made under agreements in the prescribed forms (Form-22 of SFR Volume-II) in case of default can be recovered from the contractors and workmen as an

arrears of land revenue. The amount to be recovered in case of default is not specified in the agreement forms.

129. Record of Sanction and Expenditure: (1) Works requiring the sanction of an authority higher than the Divisional Officer cannot ordinarily be commenced until the sanction has been accorded. All such sanctions will be numbered consecutively by the Chief Conservator of Forests for each financial year, and they will be communicated by him to the Accounts Officer Forest Department in the monthly lists.

(2) A detailed record of the sanctions relating to each sanctioned work and of the expenditure incurred thereon from time to time be kept in a register in Form FA 3 (vide Article 270 of Account Code, Volume III).

(3) All sanctions will be numbered consecutively by the Conservator for each financial year and communicated to the Accounts Officer of the Forest Department in monthly lists.

(4) When a sanctioned work is completed, all outstanding liabilities shall be discharged as soon as possible, and the account of the work shall be closed. A completion report showing the amounts sanctioned and expended as reported in the monthly accounts, shall then be submitted through the Accounts Officer to the Chief Conservator who shall forward it to Government, if the work was sanctioned by Government.

Special Rules for the Public Works Department

130. Financial Responsibilities of Officers: (1) A Chief Engineer will exercise control over the duties of the officers of the department in maintaining accounts and give legitimate support to them in enforcing strict attention to the rules concerning the disbursement of money, the custody of stores and submission of account. He will also see that the budget appropriations of the year are fully expended in conformity with the principles of general economy and the incurrence of large expenditure in the closing months of the year are prevented just to avoid the lapse of funds. He will also be responsible for ensuring that any money which is not likely to be needed during the year is promptly surrendered, to enable its appropriation for other purposes, as deemed appropriate by the relevant authority.

(2) A Superintending Engineer shall see that the authorized system of accounts for works, stocks, stock manufacture, and tools and plant is being maintained throughout his circle (or division) along with the examination of the books of Divisional Officers and their subordinates. A Superintendent Engineer will also see that the matters relating to the primary accounts are attended personally by the Divisional and Sub-Divisional Officers, and that the accounts fairly represent the progress of each work duly recorded in the register of work with the total expenditure till date under each sub-head of work compared with the sanctioned estimate. If there is a revision in the estimate of any work, it shall be ensured that the revised estimates are submitted in time to the sanctioning authority, and no delay is allowed to occur in the submission of Completion Reports. Similarly, the different articles in stock are required to be verified according to the prescribed rules and that there shall not be any accumulation of stock in any division (or district) beyond its requirements. To ensure this, he shall forward for the information of the Chief Engineer a report of his inspection of Divisional Offices, detailing therein the results of his examination of initial accounts, account of stock, tools and plant, and stock manufacture, registers of works and other divisional books, mode of preparation of estimates, contract agreements and contractors' accounts.

(3) The Divisional Officer, as the primary Drawing and Disbursing Officer of the division, is responsible not only for genuineness of payments but also for the financial regularity of the

transactions of the whole division along with the maintenance and timely submission of accounts of the Division. (See also paragraph 1.70 of the Public Works Department Code).

(4) The Divisional Officer shall submit his accounts to the Accountant General, Sindh. The accounts return and compilation are enumerated in Chapter IV of Account Code, Volume III. The Accountant General may, however, call for additional accounts, books, papers and writings having relation thereto if he considers them necessary for the elucidation thereof, before the close of accounts.

(5) The Divisional Officer shall review from time to time, that the several registers, books and accounts are maintained in the divisional and sub-Divisional Offices even though under the prescribed rules he may have scrutinized and initialled the individual entries or sets of entries therein. To this end, he may require these records to be laid before him through the Divisional Account Officer monthly or at such other intervals as may be fixed by him. The fact of such review shall be placed on record in all cases preferably in SFR Form-24 (Memo of Review) pasted in a suitable position on the account, etc., concerned. The Divisional Officer is responsible that the accounts of his division are not allowed to fall into arrears; but if arrears or confusion arises which in his opinion cannot be cleared without the assistance of the Accountant General, he shall at once apply for such assistance.

(6) A sub-divisional officer shall assist to the Divisional Officer in the discharge of his responsibilities referred above.

(7) The functions of the Sub-Divisional Officer are threefold:

(i) As an accountant, he shall compile the accounts of the division in accordance with the prescribed rules, forms, and classification.

(ii) As a primary auditor, he is entrusted with the responsibility of pre-payment scrutiny. He will apply all preliminary checks and key internal controls to the initial accounts, payments, and vouchers.

(iii) As a financial assistant, he shall not only assist and advise the Divisional Officer in all matters relating to the approvals, sanctions, accounts, budget estimates, and procurements but also comply with all relevant provisions.

(8) The Sub-Divisional Officer is responsible for the arrangements for checking the computed tenders, i.e., for seeing that satisfactory and efficient arrangements are made for checking.

(9) He shall be a part of tendering process to ensure its transparency and also to communicate his observations, if any, to the Divisional Officer / tender opening committee.

(10) He shall see that the comparative statement correctly incorporates the rates and totals as checked on the individual tenders.

(11) He shall bring to the notice of Divisional Officer, all instances in which subordinate officers exceed the financial limitations on their powers placed by the Divisional Officer or the higher authority.

Note: If the Divisional Officer is allowed a lump sum appropriation for expenditure on a group of works (umbrella PC-I) and he has made appropriation for individual works, expenditure shall be watched against individual appropriation. No excesses over the allocations shall be incurred.

(12) He shall be required to undertake such other scrutiny of the accounts of the receipts and disbursement of subordinate officers falling within the Divisional Officers' own powers of sanction, and report to the latter what is considered necessary.

(13) He shall further be required to inspect periodically the accounts record of sub-Divisional Offices and to check a percentage of the initial accounts. The defects noticed will be reported to the Divisional Officer for orders, but the Divisional Account Officer shall be responsible for explaining the defects of procedures and for imparting necessary instructions thereon to the Sub-Divisional Officers and their staff.

(14) The results of these inspections shall be placed before the Chief Engineer through the Divisional Officer. All defalcations or losses of public money, stores or other property shall also be reported to the administrative department immediately in addition to the Accountant General as prescribed in these Rules, for further necessary action as deemed necessary. This shall be done in writing in all cases of importance.

Note: In all matters connected with the personal claims of Government servants (included in bills presented directly at the accounts office/ treasury by the Divisional Officer), the Sub-Divisional Officer is expected to give expert advice and help to examine on behalf of the Divisional Officer the accounts of the disposal of money so obtained.

(15) When a Sub-Divisional Officer is about to be relieved of his duties in a Divisional Office, either permanently or temporarily, he is required to prepare a memorandum reviewing the accounts of the Division which will contain:

- (i) remarks by the relieving Accounts Officer,
- (ii) remarks by the Divisional Officer, and
- (iii) orders of the Accountant General.

(16) The Transfer Note will describe the state of the stock and other suspense accounts and issues and entries outstanding in the accounts of works, which are required to be reviewed in particular. All the important liabilities and commitments and recoveries to be made from the staff or from contractors and others which shall receive special attention shall also be mentioned. Any arrears or defects in the working of the Divisional Office or subordinate office rendering accounts shall be mentioned with a statement of the remedies applied or contemplated. Other points requiring special attention of the relieving Sub-Divisional Officer shall be with reference to the initial or compiled accounts, objection statements, special letters / notice of charging irregularities and Audit Notes received from the Director General Audit (Sindh).

131. Administrative Approval and Technical Sanction: (1) Technical Sanction (TS) is the sanction of the detailed estimate of a new work; a work of repair costing Rs.50, 000/- or more; and works of annual repair where lump sum provision has been sanctioned by the Superintendent Engineer. This sanction shall be accorded by the Public Works Department or by the officers of those departments who have been vested with such powers under the Sindh Delegation of Financial Powers and Financial Control Rules, 2019. For petty works and works of repair below Rs. 50,000/, ordinarily technical sanction is not required. Sanctions accorded by any other departments of the Government for the estimates of construction work will merely be regarded as an "administrative approval" of the work, as defined in the following rule. In effect, any such approval will in no way dispense away with the necessity for accorded a technical sanction, which shall be obtained before the commencement of the construction work.

Note-1: In the case of petty works and repairs, the preparation of detailed plans and estimates may usually be dispensed with. The necessary requisition shall be made in Public

Works Account Code Form No. 32 and the work carried out in accordance with the procedure prescribed in the paragraph 123 of the P.W.D. Manual.

Note-2: Detailed plans and estimates shall, however, be prepared in respect of original works of electric installations in the Government buildings irrespective of their cost.

(2) For every work (excluding repairs and petty works) initiated by, or connected with, the requirements of another department, it is necessary to obtain the concurrence of the department concerned to the proposals before technical sanction to the work is accorded in the Public Works Department. The formal acceptance by the department concerned is termed "administrative approval" (AA) of the work, and is, in effect, an order to the Public Works Department to execute certain specified works at a stated sum to meet the administrative needs of the department requiring the work. Such approval shall not, however, be accorded until, the professional authorities have intimated that the proposals are structurally sound and that the preliminary estimate is sufficiently correct for the purpose. A similar procedure shall be followed in the case of works required to meet the administrative needs of the Public Works Department, both the administrative approval and the technical sanction being accorded in such cases, in the Public Works Department.

Note: The words approval and sanction respectively, when used in respect of estimates for works, bear throughout this chapter the meaning indicated in this and the foregoing rule.

(3) An application for the administrative approval shall be submitted to the authority having such powers accompanied by a preliminary report, a rough cost estimate and a preliminary plan containing information including the site and other details as may be necessary to elucidate the proposals and the reasons thereof. The rough cost estimates and preliminary plans shall be obtained from the Public Works Department. If, however, the work is not likely to cost more than Rs.50,000/= (Fifty thousand rupees), detailed plans and estimate may be prepared in the first instance and submitted to the authority competent to accord the administrative approval. These will thereafter be submitted the officer of the Public Works Department competent to accord the technical sanction. However, till such time that the funds for the work have been allocated or promised by competent authority, a Divisional Officer is not required except by his departmental superiors, to prepare the detailed plans and estimates necessary for the purpose of technical sanction.

(4) This procedure will also apply to modifications of the originally approved proposals if they are likely to necessitate the submission of the revised estimates; a substantial deviation from the original proposals, even though the cost of the same may be covered by savings on other items, and the cases where the detailed estimates when prepared will exceed the amount of the administrative approval by more than 10 percent. Similarly, in cases when the expenditure on an executed work exceeds or is likely to exceed the amount of the Administrative Approval by more than 10 percent, the revised administrative approval shall be obtained from the authority competent to accord such approval. In the case of modifications during construction, revised administrative approval of the competent authority shall be obtained without awaiting the preparation of a detailed supplementary or revised estimate.

(5) In the case of works required not for a particular department, but in the interest of the general public, e.g., communications, irrigation works, and miscellaneous improvements, preliminary designs and estimates shall be submitted for scrutiny by the Administrative Department concerned before a detailed estimate is prepared for the purpose of technical sanction.

(6) The powers of the Administrative Department and other authorities to accord administrative approval and technical sanction to works are regulated by the Sindh Delegation of Financial Powers and Financial Control Rules, 2019.

132. Requisition by Civil Officers: (1) When application for new buildings, and for additions or alterations to the existing buildings required for the use of any department is made, the Divisional Officer shall in each case exercise his judgment on the demand made and giving proper weight to the opinions of the officers of the departments concerned. Moreover, it will be his duty to diligently examine any application of the funds at his disposal for works, the real necessity of which has not established, or he is not satisfied in all cases whereby through his professional judgment, the execution of a work can be recommended to a duly constituted authority. In such cases, he shall explain objections to the officer concerned, and, if he fails to convince him, shall refer the matter for the orders of the Superintending Engineer.

(2) The actual execution of works, asked for by civil officers, shall in every case be dependent on the necessary availability of funds.

133. Preparation of Estimate: Ordinarily a detailed working estimate will provide for the work expenditure, but the complete estimates for a project shall include indirect as well as direct charges.

134. Contracts: (1) "Contracts" may either be Lump Sum, Schedule Contracts or a combination of both. In a lump sum contract, the contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum, the following being its essential characteristics:

(i) A specified schedule of rates along with the amount mentioned in the fixed sum on account of additions and alterations not covered by the contract.

(ii) Except as provided in clause (i), no allusion is made in the contract to the departmental estimate of the work, market rates or quantities of work to be done.

(iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.

(2) The other kind of contract is a combination of both these. Thus, a fixed sum is proposed for the completion of the work as specified and a schedule of rates is agreed to regulate the price to be paid on account of additions or alterations.

(3) Another kind of contract is Engineering Procurement and Construction (EPC) mode under which the contractor will design the installation, procure the necessary materials, and construct it, either through own labour or by subcontracting the part of the work. The contractor carries the project risk for schedule as well as budget in return for a fixed price, called 'lump sum' depending on the agreed scope of the work.

(4) The terms of a contract shall be precise and definite, and there shall be no room for ambiguity or misconstruction therein.

(5) As far as possible, legal and financial advice shall be taken in drafting of the contracts and before entering into contracts.

(6) Standard forms of contracts shall be adopted wherever possible, and the terms and conditions be subjected to the adequate prior scrutiny.

(7) The term of the contract once entered shall not be materially varied without the previous consent of the competent financial authority.

(8) No contract involving an uncertain or indefinite liability, or any condition of an unusual character shall be entered, without the previous consent of the competent authority.

(9) Even in cases where a formal written contract is not made, no order for supplies, etc., shall be placed without at the least a written agreement regarding the price.

(10) Provision shall be made in contracts for safeguarding Government property entrusted to a contractor.

(11) Provision shall be made in every contract to enable Government to cancel it with due notice and without excessive cost.

Note: A clause to the effect that the contractor shall be responsible for compensation to any of his workmen under the Workmen's Compensation Act shall invariably be inserted in the contractor's agreement.

135. Piece work, Rate list and contract work- (1) The recognized systems for carrying out work, other than by the employment of daily labour, are "Piece work", "Rate List" and "Contract work".

(2) 'Piece work' is the work for which only a rate is agreed without reference to the total quantity of the work to be done or other quantity to be done within a given period. In the 'Rate list' system, petty works can be carried out on schedule of costs known as rate lists, and several petty workers may be employed as one work at the same time, provided the cost of any individual work to be executed on this system does not exceed limit prescribed for petty purchases in Sindh Public Procurement Rules, 2010.

(3) The following procedure shall be observed in sanctioning the rate lists:

(i) The Divisional Officer shall first sanction/notify/review a rate list, wherever the circumstances justify the same and send the copies thereof to the Sub-Divisional Officers under his control. The latter can then apportion the work in whole or in part to any piece-worker selected by them and place the order as 'Work Orders' on the rates provided in the rate list sanctioned by the Executive Engineer. One copy of the order shall be given to the pieceworker, the second shall be sent to the Divisional Office and the third (counter foil) treated as the Office copy for the Sub-Divisional Office.

(ii) Signature or thumb impression of the selected piece-worker shall be taken on the work order in token of acceptance of the rates, before the work is started. Reference to the rate list sanctioned by the Executive Engineers shall be quoted in red ink on all work orders issued by the Sub-Divisional Officers.

(4) The term "Contract" as used in this chapter, does not include agreements for the execution of work by piece work, or by the rate list or Work Order System, nor does it include mere ordinary purchase of materials or stores. All other works, done under agreement are termed "Contract Work", and in agreement for such work, which shall invariably be in writing, there shall generally be a stipulation as to the quantity of work to be done, and the time within which it is to be completed.

Note-1: In the case of piece work agreements, risk is involved in sanctioning rates since the early part of a work may be more profitable to the piece worker than the later part. In such cases where extra cost of certain items is liable to be caused by such variations, the harder materials or higher lift works shall also be considered before sanctioning rates to

accommodate variations in the rates of different items irrespective of the fact that whether those materials would be used in the earlier or later part of the work. This action besides minimizing variations would also avoid the undue favour or loss both to the piece worker and the Government.

Note-2: The limit prescribed for a work to be carried out on the 'Rate List System' applies to the total estimated value of the complete work and not to individual items of such work.

Note-3: When works are let out on contract, care shall be exercised to consider the estimation of all indefinite items against which the accurate estimating is not possible or where lump sum contract has been awarded.

136. Tenders: (1) As a rule, no tender for the execution of works of any description shall be received unless accompanied by the deposit of bid security, to the extent which has been notified as necessary by the Executive Engineer or other officer in accordance with Rule 37 of Sindh Public Procurement Rules, 2010.

(2) The amount of bid security to be deposited shall be sufficient to guard against the material loss and also the loss of time, in cases where the contractor fails to furnish the required security within the prescribed time after the acceptance of his tender. Similarly, the amount of bid security shall also serve at least as a guarantee against the amounts due to the contractor. In terms of the Rule 37 of the Sindh Public Procurement Rules 2010, the procuring agency shall require the bidders to furnish a bid security not below one percent (1%) and not exceeding five percent (5%) of the bid price which shall remain valid for a period of 28 days beyond the validity period of the bids in order to provide the procuring agency reasonable time to act, if the security is to be called. Bid security shall be released to the unsuccessful bidders once the contract has been signed with the successful bidder or the validity period has expired. The names of those contractors whose tenders have been accepted, but who subsequently failed to complete the contract documents, shall be circulated throughout the Department to ensure that such contractors are not awarded with any work in future.

137. Commencement of Works: (1) No work shall be started unless a detailed design and estimate have been sanctioned; availability of funds has been ensured and orders for its beginning have been issued by the competent authority. The mere permission granted by the Government of a budget estimate, an entry of proposed estimated expenditure during the year on a work does not convey any authority for the commencement of the work. Such permission is granted on the implied understanding that before any expenditure is incurred, the conditions including the detailed design, availability of the requisite funds in the relevant head of account, the sanction order of the competent authority for the execution of the work have been issued. However, for petty works and repairs of the nature contemplated in Rule 131 *ibid*, and in cases of real emergency immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, these injunctions may not be infringed. In this backdrop, the sanction of a design and estimate by the Government or any other authority conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the budget estimate of the year, or provision has been made for the outlay within the official year either by re-appropriation or out of lump sum grant allocated for the head of classification under which the service falls. Similarly, no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allocated before the liability matures.

(2) If in any case, whether on grounds of urgency or otherwise, a Divisional Officer is required by a superior authority to carry out works for which no estimates have been sanctioned or funds allocated or for which no provision exists, then the orders of such authority shall be conveyed in writing. On receipt of such written orders, or in cases of urgency, on his own responsibility, the Divisional Officer may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Accountant General Sind, that he is incurring an unauthorized liability along with the approximate amount of this work. The Accountant General will then be responsible for bringing the facts instantly to the notice of higher financial authority, with a view to emphasize the undertaking of necessary steps either to stop the progress of work or to regulate its execution. There will be no hesitation on the part of Government for taking disciplinary action against any officer whether in administrative or executive capacity who fails to observe or delays the compliance of these orders.

(3) For avoiding the irregular expenditure by diverting the provision from one work to another without the sanction of the competent authority, the officers concerned shall see that no expenditure is incurred on inspection and residential bungalows and gardens and nurseries attached to them, unless it is provided in the final issue of the Budget or an assurance will be obtained from the authorities responsible for watching the progress of expenditure against appropriation that the item of expenditure on a garden, nursery, etc., can be met from the budget provision as finally sanctioned.

138. Alterations in design during construction: (1) No material alteration may be made in the standard design by a Divisional Officer in carrying out any work without the approval of the Superintending Engineer. If any important alteration involving any additional expense is essentially required, a revised or supplementary estimate shall be submitted for sanction. In urgent cases, where the delay would cause inconvenience, an immediate report of the circumstances shall be submitted to the superior authority to deal with the case as deemed appropriate.

(2) In the case of works, where the estimates have been sanctioned by a competent authority, no additions or alterations resulting in an excess shall be permitted by that authority without the previous approval of a higher authority.

(3) Where important structural alterations are considered necessary even without involving an increased outlay, the orders of the original sanctioning authority shall be obtained.

(4) The responsibility for bringing material deviations or modifications to the notice of the competent authority rests with the Executive.

(5) The date of the completion of the contract is the date on which the works under the contract are actually completed in all respect and not the date on which final measurements of the work were recorded. The date of completion of a work done on contract shall be reported by the Sub-Divisional Officer by a letter to the Executive Engineer concerned within one week of its actual completion and this date shall be shown at the top of the final measurements of the work as well as on the final bill of payment for the work.

139. Supplementary Estimates: Any change in nature and scope of the project while a work is in progress and is deemed necessary for the proper execution of the work and which was not originally sanctioned shall be covered by a supplementary estimate, accompanied by a full report of the circumstances which renders it necessary to do so. The abstract shall show the amount of the original estimate and the total of the sanction required including the supplementary amount.

140. Revised Estimates: (1) A revised estimate shall be submitted when a sanctioned estimate is likely to be exceeded by more than five percent (5 %) either from the rate being found insufficient, or from any cause whatever, except as mentioned in the foregoing rule.

(2) When the submission of a revised estimate under the above rule is found necessary, it is essential that the revised estimate shall be compared with the latest existing sanction of competent authority. Whenever by the reason of intermediate modifications, the existing sanction differs from the earlier accorded sanction of the concerned authority; a statement shall be prepared showing how the calculations and rates provided in the revised estimates have been arrived at along with the comparison with the original sanction.

141. Utilization of Completion Report as Revised Estimate: When the excesses occur at an advanced period in the construction of a work where the submission of a revised estimate would be of no use, the excesses if beyond the power of the Executive Engineer may be explained in a completion report or statement prepared under rule 173 infra.

142. Initial Records of Accounts: The initial records which serve as the basis of accounts of works are as under:

- (a) The Muster Roll.
- (b) The Measurement Book

Note: With the exceptions of regular establishment of the division whose pay is debited to the object "Cost of Labour", all persons engaged departmentally for the execution of works are considered as day labourers and their wages shall be drawn on Muster Rolls and debited to the estimates of the works on which they are employed. Discrepancies between labour reports and Muster Rolls shall be investigated as soon as the latter are received. Whenever Executive Engineer, Sub-Division Officer and Sub-engineer inspect any work (on which Muster Roll is maintained), it is their first and foremost duty to check the Muster Roll and initial it.

143. Muster Roll: (1) One Muster Roll shall be kept for each work on Form-25 of SFR Volume-II and muster rolls shall never be prepared in duplicate. It is permissible, however, to keep one Muster Roll for labourers employed upon several small works. In such cases, a watch may however, be kept to ensure a large portion of the labour does not remain unpaid which can in turn risk the execution of different works especially the large ones in the group.

(2) Labourers may be paid once in a month and the period covered by each payment may be determined locally along with separate preparation of muster rolls for each period of payment.

(3) The daily attendances and absences of labourers and the fines inflicted on them shall be recorded daily in Part I of the Muster Roll in a way-

- (i) to facilitate the correct calculation of the net wages of each person for the period of payment;
- (ii) to render it difficult to tamper or to make unauthorised additions or alterations in the entries once made; and
- (iii) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

(4) After a Muster Roll has been passed by the Sub-Divisional Officer, the payment thereon shall normally be made. The thumb impression and CNIC with dated acknowledgement of

the payee shall be obtained on the Muster Roll and copy of CNIC pasted on the Muster Roll for each payment.

(5) For all large works or groups of works, labour reports in the prescribed form will be submitted either daily or periodically as may be directed by the Divisional Officer. These reports shall show the number of each class of labourers employed on each work or sub-head. Discrepancies between the labour reports and Muster Rolls shall be investigated as soon as the latter are received after the close of the month.

(6) Payments on Muster Rolls shall be made as expeditiously as possible. Each payment shall be made or witnessed by the official of highest standing available who shall certify the payments individually or by groups.

144. Measurement Books: (1) Payments for all the work done other than the works by daily labour or on lump sum contract, and for all supplies, the payments are made on the basis of measurements recorded in measurement books, Form-26 of SFR-Volume-II. The measurement books is thus considered as an extremely important accounting record.

Note: Each measurement book shall be provided with an Index.

(2) All the books belonging to a division shall be numbered and a register of them shall be maintained in Form-27 of SFR Volume-II in the Divisional Office showing the serial number of each book; the names of sub-divisions to which issued; the date of issue and the date of its return to watch its eventual return to the concerned Divisional Office.

(3) Unless specially authorised, the detailed measurements shall be recorded only by Sub-Engineer or Assistant Engineers in charge of works to whom measurement books have been supplied for the purpose.

(4) The measurements shall be taken in the measurement book and nowhere else. Since all the payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities with accuracy and complete clarity.

Note: Other instructions for writing up the measurement books are printed on the form itself.

145. Standard Measurements: (1) Where the maintenance of standard measurement books of buildings has been authorized under paragraph 2.55 of the Public Works Departmental Code and Article 124 of Account Code, Volume III, the following precautions shall be carefully observed:

- (i) The measurement books used as a standard book shall be numbered in an alphabetical series, so that the numbers may be readily distinguished from those assigned to the ordinary books wherein detailed measurements are recorded whenever work is actually done;
- (ii) The entries of measurements (and abstracts thereof) in the standard books shall be recorded legibly in ink and certified as correct by the Sub-Divisional Officer.
- (iii) An assurance shall be obtained periodically of the Divisional Officer that all the standard books of the division have been inspected by him; that the entries therein have not been tampered with; and that all the corrections due to additions and alterations in the buildings have been made in the books and these are reliable based on the updated records;

(iv) When a payment is based on standard measurements, the Sub-Divisional Officer shall certify on the bill that the whole of the work (or work since previous running bill, as the case may be) as per standard measurements has been done and that it has not previously been billed for in any shape.

(2) Sub-Divisional Officers shall be required to submit the measurement books in use to the Divisional Office from time to time, to allow the percentage checking at least once in a year of the entries recorded in each book by the Divisional Account Officer under the supervision of the Divisional Officer. Detailed rules on the subject including those prescribing the system of test check of recorded measurements by the superior officers of the department are given in the manuals of the different branches of the Department.

(3) The Superintending Engineer is required to see that measurement books are carefully kept and measurements properly recorded, and that they are complete records of the actual measurements of each kind of work done for which certificates have been granted.

146. Works Accounts: The Divisional Officer shall utilize the recorded transactions of the cost of the work as a means of control. His personal knowledge of the executive arrangements for the execution of a work and of the actual progress of work shall be supplemented by a monthly comparison of the cost as recorded in the accounts with the value received in the shape of work done. In the case of larger works, especially where the period of construction is a prolonged one this monthly comparison is not possible unless the total cost is splitted into the convenient parts in such a way that the cost of each distinct part may be compared with the work done thereon. This comparison shall be made in connection with the examination and review of the Works Abstracts and Register of Works.

(2) In the case of recoverable charges, it shall be seen that the contractors or others, on whose behalf the charges are incurred, do not get the benefit of any concession to which they are entitled if they had themselves incurred the charges.

147. Labour engaged through Contractor: In cases of emergencies where daily labour is engaged through a contractor, [Paragraph 4.4 (2) of the Public Works Department Code / Buildings & Roads Department Code], and in these circumstances where it will only be possible to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor at the agreed rates or on the basis of the executed rates of works if these are verified through due process and according to the rules on the subject. Nevertheless, in the case of urgent repair of canal breaches, this method of payment is not practicable. In such cases, it is admissible to pay the contractor on the basis of the numbers of labourers employed, day by day, at the rate approved in Schedule of Wage Rates along with 10% profit or commission to the contractors. When this course is adopted, the report prescribed under paragraph 4.4 (2) of the Public Works Department Code, shall be prepared and submitted by the subordinate in charge of the work daily to the Sub-Divisional Officer to enable the latter to keep a check on the expenditure and to deal with the contractor's claim whenever so received. To avoid disputes with the contractors, they shall be encouraged to sign the daily reports in token of their acceptance as correct. The particulars of daily labour, their CNIC will be recorded on the Muster Roll and a copy of which is pasted on the Muster Roll.

148. Bills and Vouchers: (1) Forms of Bills and Vouchers- The authorized forms of bills and vouchers are the following:

(a) First and Final Bill in Form-28 of SFR Volume-II

- (b) Running Account Bill A Form in Form-29 of SFR Volume-II
- (c) Running Account Bill B Form in Form-30 of SFR Volume-II
- (d) Running Account Bill C Form in Form-31 of SFR Volume-II
- (e) Hand Receipts in SFR Form-32 of SFR Volume-II

The use of the forms is explained in the following rules and a few explanatory footnotes are printed on the forms.

(2) First and Final Bill in Form-28 of SFR Volume-II shall be used for making payments both to contractors for work and to suppliers, when a single payment is made for a job or contract, i.e., on its completion. A single form may be used for making payments to several payees, if they relate to the same work (or to the same detailed object in the case of supplies) and are being billed at the same time.

(3) Running Account Bill, A-Form in Form-29 of SFR Volume-II is intended for contractors for work only. It shall be used (1) if it is proposed to make an advance payment, or (2) if an on-account payment is to be made but an advance payment already made for the same work is outstanding. This form is not to be used if a secured advance is to be made or if such an advance is already outstanding against the contractor in respect of the same work.

(4) Running Account Bill B-Form in Form-30 of SFR Volume-II is also intended for contractors for work only. It shall be used in all cases in which secured advances are to be made or there are outstanding advances against the contractor in respect of the same work. When this form is used, it shall be utilized for making on account and advance payment, if any, in respect of the work.

(5) Running Account Bill C-Form in Form-31 of SFR Volume-II is used both for contractors for works and suppliers. It is intended to be used for contractors for work when only on account payments are made. It is not to be used if a secured advance or an advance payment is to be made or if such an advance or advance payment in respect of the work is outstanding against the contractor.

(6) Form 31 of SFR Volume-II is the only form of Running Account Bills which is suited for transactions with suppliers. Form-30 of SFR Volume-II is the only form which provides a complete account of all classes of running account transactions with contractors for work. If a secured advance is not outstanding, and if it is not proposed to make such an advance, the simpler Form-29 of SFR Volume-II will serve the purpose. Similarly, if no advance payment is outstanding and if it is not proposed to make such a payment, even a simpler Form-31 of SFR Volume-II can be used. The form to be used on each occasion shall be the one most suitable for the correct exhibition of the state of the contractor's running account both before and after the transactions, regardless of the form or forms which may have been used for any previous payment or advance.

(7) Hand Receipt, Form-32 of SFR Volume-II is a simple form of voucher intended to be used for all miscellaneous payments and advances.

(8) A consolidated monthly account of all petty contractors employed on the same work or section of work may sometimes be prepared in preference to a separate bill for each payee. The general adoption of this procedure is not permissible. However, wherever it is desirable to do so, Form-33 of SFR Volume-II shall be used and the following instructions shall be strictly observed in addition to those printed on the form itself as foot notes:

(i) This form is intended solely for an account payment. It makes no provision for advances, advance payments, issues of materials, or any other recoverable payments to contractors and shall not be used if any such transactions occur or are likely to occur;

(ii) No contractor shall be treated as a petty contractor if a separate account in one of the Running Account Bill forms is being maintained for him in connection with some other work;

(iii) If after a contractor's account has been maintained in Form-33 of SFR Volume-II for some time, the continued use of the form becomes inadmissible under clause (i) or (ii) above, the account shall be removed from this form in the manner described below and thereafter the appropriate form of Running Account Bill shall be used :

(a) In the Petty Contractors' Account, a special entry shall be made as under, immediately below the entries in columns 7, 13 and 14 against the line "Grand Total":

{	Deduct up to date "Value of work done" and "Payments made" relating to the account of contractor transferred from "Petty Contractors Account" to his personal ledger account.	}
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(b) When a Running Account Bill is prepared subsequently, the transferred figures of "Value of work done" and "Payments made" shall be incorporated therein in the same way as if the transactions had from the very beginning been billed on one of the Running Account Bill forms.

149. Preparation, Examination and Payments of Bills: (1) Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies shall be scrutinized by the Sub-Divisional Officer and the calculations of "contents or area" shall be checked arithmetically under his supervision. The bill shall then be prepared from the measurement entries, in one of the forms prescribed in the Rules 145 (2,3), 146, 147, 148 (1,2) *ibid* as are applicable to the case. The allowed rates shall be entered by the Sub-Divisional Officer, either in the abstract of measurements, or in the bill itself. Full rates as per agreement, catalogue, indent, or other order shall be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the work or supplies fall short of that standard, and under the agreement it is permissible to make a final payment if the contract is terminated or an on-account payment if the contract is in the running, only such a fraction of the full rate shall be allowed as is considered reasonable, with due regard to remaining work to be done and the general terms of the agreement.

(2) In the case of "on-account" payments, the Executive Engineer shall ask the Sub-Divisional Officer to enter the reduced rates in running account bills only and give brief reasons in the remarks column of the bill or on a separate sheet attached to the bill, showing in what respect the items of the work proposed to be paid for at reduced rates in "on-account" payments falls short of the sanctioned specifications, e.g. "reduced rate allowed as cement pointing is not done" "reduced rate allowed as dressing is not done", etc., etc. On the authority of the facts reported by Sub-Divisional Officer, the Executive Engineer may approve the reduced rates if he is satisfied and he shall specifically mention in the bill his approval to such rates. In the case of final bills any variations in rates shall be previously approved by the Divisional Officer in writing.

Note-1: If the contract agreement, does not specify the rates to be paid for the several classes of work or supply but merely state that the estimated rates, or a certain percentage below or above them will be allowed, it shall be seen that standard rates adopted are those of the sanctioned estimate which was in force at the time the agreement was executed or if the agreement was preceded by a tender on the date the tender was signed by the contractor. Subsequent sanctions to the original or revised estimates have no effect on the terms of such an agreement. If no sanctioned estimate is in existence at the time of signing the agreement or the tender, as the case may be, the rates payable for each item of work shall be specified, as any reference to an estimate not yet sanctioned is meaningless and cannot be acted upon.

Note-2: As a general rule, payment for supplies is not permissible until the stores have been received and surveyed.

Note-3: The work of arithmetical check of measurements shall ordinarily be done by the Sub-Divisional Clerks; but when for any reasons the Sub-Divisional clerks are not able to do it, the Sub-Divisional Officers may permit Canal Assistants, Clerks and Overseers borne on the regular establishment to do this work as provided in above rule. In any case, the responsibility of the correctness of the measurements and the accuracy of calculations shall lie on the Sub-Divisional Officers entirely.

(3) Before signing the bill, the Sub-Divisional Officer shall compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked arithmetically. When the bill is on a running account, it shall be compared with the previous bill. The Memorandum of Payment shall then be made up, any recoveries which are to be done on account of the work or supply or on other accounts being shown therein. If the Sub-Divisional Officer is empowered to pay the bill, he shall then record a formal pay order specifying both in words and figures, only the net amount payable, though the payee shall be required to acknowledge in his acquaintance the gross amount payable inclusive of the recoveries made from the bill.

Note-1: If the contract for the completed items of work and, under the provisions of Rule 156 (2) infra the contractor is required to obtain materials of any description from the Government, it shall be seen that this condition is being complied with and that necessary recoveries of the cost of the materials supplied to him, are being made in accordance with Rule 157 (2) infra. In such a case, it is not permissible for the contractor to obtain the materials unless, in a case of emergency, the supply has been entrusted by the Divisional Officer for recorded reasons to the contractor himself at suitable rates.

Note-2: Before signing a first and final bill, or the first bill on a running account, the Sub-Divisional Officer shall see that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurements.

(4) If the Sub-Divisional Officer is not empowered to make the payment, the bill shall be submitted (with or without the measurement book as may be prescribed) to the Divisional Officer where the payment will be authorized by the Divisional Officer after necessary scrutiny.

(5) From the measurement book, all quantities shall be clearly traceable into the documents on which payments are being made. When a bill is prepared for the work or supplies, every page containing the detailed measurement shall invariably be scored out by a diagonal red ink line, and when the payment is made an endorsement shall be made in red ink, on the

abstract of measurements, giving a reference to the number and date of the voucher of payment.

Note: The document on which payment is made shall invariably show, in the space provided for the purpose, the number and page of the measurement book in which the detailed measurements are recorded, and the date on which the measurement was made.

(6) Payments for work done or supplies made on a running account shall ordinarily be made monthly. Both the "quantities" and "amount" of each distinct item of work or supply shall be shown separately in the bill, except in the case of advance payments when quantities need not be specified.

(7) Such payments shall be treated as payments on account, subject to adjustment in the final bill, which shall be drawn in the appropriate form but printed on yellow paper, when the work or supply is completed, or the running account is to be closed for other reasons. When a final payment is made on a running account; the payee, if he is able to write, shall add in his own handwriting that the payment is "in full settlement of all demands". If the payee is illiterate, or is unable to write beyond signing his name, these words shall be filled in by the officer making the payment.

Note-1: If the contractor refuses to sign an acknowledgment to the effect that the payment made to him was in full settlement of all demands, it is not necessary to insist on obtaining a qualified acknowledgment.

Note-2: A form printed on yellow paper is never to be used except for final payments.

(8) A separate running account is maintained in respect of each contract. Transactions relating to two or more separate working estimates shall not be brought on the same running account; they shall, therefore, not to be covered by a single contract. Transactions relating to two or more separate parts of the same working estimate, for which separate works abstracts are prepared under Rule 161 (6) shall also appear in separate running accounts.

Note: Estimates for 'Silt Clearance' and other items of ordinary repairs connected therewith and estimates for 'Repairs to Banks' in the case of inundation canals and also those for 'Repairs to Bunds' may be covered, if necessary, by a single contract and account in respect of that contract maintained in accordance with Rule 1 under paragraph 296 (c) of the Public Works Account Code as amended from time to time.

(9) If the system of making advance payments to contractors for work has been adopted, certificate 2 printed on Running Account Bill A or B, as the case may be, shall be signed by the Sub-Divisional or Divisional Officer, and the lump sum amount paid on account of each item shall be specified against it in Part I of the bill. If a secured advance has previously been allowed to a contractor on the security of any materials and such materials have been used in the construction of an item, the amount of the advance payment for that item shall not exceed a sum equivalent to the value of work done less the proportionate amount of secured advance ultimately recoverable on account of the materials used.

(10) Actual measurements shall, however, be taken at the earliest opportunity, and when this has been done, the lump sum payments previously made on account of the items of work concerned shall first be adjusted in full, to ensure that the contractor may not be paid twice in respect of the same quantities of work. Delays in adjusting advance payments shall be investigated, and adjustments made other than by crediting the value of work actually measured, shall especially be looked into as being prima facie indicative of overpayment in the first instance.

(11) When secured advances [vide rule 150 (1, a)] infra are allowed by the Divisional Officer to a contractor whose contract is for finished work, it shall be seen that an 'Indenture in Form-34 of SFR Volume-II' has been signed by the contractor, and a detailed account of the advances shall be kept in Part II of Running Account Bill B. There shall be separate entries, in respect of each class of materials, of the quantities brought to site by the contractor and the amount advanced under the orders of the Divisional Officer. These advances shall be recovered by deduction from the contractor's bills for work done as the materials are used in construction and the items of work in which they are used are billed on the basis of actual measurements. Parts I and II of the bill shall be compared to see that this order is being complied with. As recoveries are made, the outstanding accounts of the items mentioned in Part II shall be reduced by making deduction entries in the column, "Deduct quantity utilized in work measured since previous bill," equivalent to the quantities of the materials used by the contractor on the items of work shown as executed in Part I of the bill.

Note: No record shall be kept in the Measurement Books of the quantities of the materials, however, the certificate 3 printed on the bill shall be signed by the Sub-Divisional or Divisional Officer.

150. Aid to Contractors: (1) Advances to contractors are, as a rule are prohibited, and every endeavor shall be made to maintain a system under which no payments are made except for the work done. Exceptions are, however, permitted in the following cases:

(a) When secured advances are allowed by the Divisional Officer under paragraph 2.105 (of the Public Works Department Code and 2.98 (a) of Buildings and Roads Department Code to a contractor whose contract is for finished work, it shall be seen that an Indenture (Form-34 of SFR Volume-II and Appendix-1) which has been signed by the contractor, and a detailed account of the advances shall be kept in Part II of Running Account Bill B. There shall be separate entries, in respect of each class of materials, of the quantities brought to site by the contractor and the amount advanced under the orders of the Divisional Officer. These advances shall be recovered by deduction from the contractor's bills for the work done as the materials are used in construction and the items of work in which they are used are billed on the basis of actual measurements. Parts I and II of the bill shall be compared to see that this order is being complied with. As recoveries are made, the outstanding amounts of the items concerned in Part II shall be reduced by making deduction entries in the column, "Deduct Quantity utilised in work measured since previous bill," equivalent to the quantities of the materials used by the contractor on items of work shown as executed in Part 1 of the bill.

Note-1: Record entries of the quantities of the material shall be made in Measurement Books and certificate printed on the bill shall be signed by the Sub-Divisional or Divisional Officer in terms of paragraph 2.105 (a) of the Public Works Department Code, and 2.98 (a) of Buildings and Roads Department Code.

Note-2: Secured advance shall not be allowed unless the previous such advance on account stands adjusted.

Note-3: Divisional Officer shall make adjustment of the whole secured advance within a period of three months of the material brought to site, irrespective of the fact the material was consumed on work or not.

Note-4: No compensation on account of price variation shall be paid on the material against which secured advance was preferred.

(b) Recoveries of advances so made shall not be postponed until the whole of the work awarded to the contractor is completed. They shall be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work, in which they are used, are billed for.

(c) Where tendered amount as mentioned in the letter of acceptance exceeds rupees ten million, the competent authority may, on the request of the contractor, sanction a mobilization advance up to fifteen percent of the said tendered amount in the manner and subject to the following conditions:

(i) Initially, a sum equal to five percent of the tendered amount may be sanctioned. Thereafter, a further sum equal to ten percent of the tendered amount may be paid on furnishing of a certificate by the engineer in charge of the work to the effect that mobilization of resources i.e., goods by the contractor is complete in all respect necessary for the due commencement of work;

(ii) the contractor shall furnish a guarantee (Form 35 of SFR Volume-II and Appendix-2) in favour of the Government from any bank declared to be a Scheduled Bank by the State Bank of Pakistan;

(iii) the authority accepting the tender shall personally verify the bank guarantee;

(iv) the recovery of mobilization advance shall commence after lapse of 20% contract period or after the execution of the 20% of the work (financial terms) whichever is earlier. The rate of recovery shall be 25% of the value of work done in each interim pay certificate (running); and

(v) in case the contractor fails to execute the work in time and in accordance with terms of the contract, the security offered in respect of the mobilization advance shall be forfeited to the credit of the Government along with interest to be charged on the mobilization advance and recovered at the rate of ten percent from the guarantor.

(2) It is necessary sometimes, in the interest of work, to engage labourers or contractors or to incur other liabilities on behalf of the contractor concerned, with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor and in accordance with the terms of his agreement. Otherwise, no advance or recoverable payment shall be made to or on behalf of a contractor nor shall financial aid be given to him in any form, except in accordance with paragraph 2.105 of the Public Works Department Code, 2.98 of Buildings and Roads Department Code and rule 148(5) *ibid*.

Note-1: For rules relating to the issue of materials to contractors, see Rule 154 (a) and 155 *infra*.

Note-2: With a view to avoid subsequent dispute with the contractor, suitable intimation shall be sent to him (1) as soon as action is taken under this rule, and (2) subsequently, as charges are incurred on his account.

151. Work-Charged Establishment: (1) Works establishment will include such establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or of sub-works of a specific project or upon the subordinate supervision of the departmental labour, stores, and machinery, in connection with such a work or sub-works. When employees borne on the temporary establishment are employed on work of this nature, their pay shall for the time being be charged direct to the work.

Note: Executive Engineer may waive the rule, which prescribes that works establishments shall be employed upon a specific work and determine in such cases the proportion in which the cost of such establishment shall be allocated between the works concerned. This is subject to the condition that daily record showing how each person is employed shall be maintained. The allocation of cost shall be based on the recorded facts.

(2) The establishment provided for surveying, drawing tracing, etc. in estimates for the preparation of projects shall be regarded as engaged on the execution of the work and shall therefore be treated as work charged.

(3) The cost of works establishment shall be shown as a separate minor object of the estimate.

152. Conditions of Employment: In all cases, previous sanction of the Divisional Officer or the Superintending Engineer, as the case may be, is necessary which shall specify in respect of each appointment (1) the consolidated rate of pay, (2) the period of sanction, and (3) the full name (as given in the estimate) of the work and the nature of the duties on which the man engaged would be employed.

153. Pay Bills: (1) Wages of members of the work charged establishment shall be drawn and paid on Form-36 of SFR Volume-II. "Pay Bill of work-charged Establishment" which is a combined pay bill and acquaintance roll form. A consolidated bill in this form shall be prepared monthly either for the whole sub-division or for one or more sections of it, as may be convenient; but the names and claims of the entire establishment concerned, including absentees, shall be shown in each bill. Names shall be grouped in the bill by works on which the persons are employed, sanction to the entertainment of the establishment shall be quoted in each case, and the Sub-Divisional Officer shall certify, in the space provided for the purpose, that the persons were on duty during the periods shown against their names, each person being employed on the work and on the duties for which his appointment was sanctioned (see also paragraph 1.131(6) of the Public Works Department Cod).

Note-1: Deductions on account of fines, income-tax, shall be shown by special entries against the names concerned.

Note-2: If the acknowledgment of an individual cannot conveniently be obtained on the bill itself, it may be obtained separately on a Hand Receipt P. W. Account Form No. 28, (Form-32 of SFR Volume-II) which shall then be attached to the bill as a sub-voucher.

(2) The members of the Sind Subordinate Engineering Service who are in charge of sections are empowered to disburse the salaries of members of the work-charged establishment serving under them on the bills signed by the Sub-Divisional Officers.

154. Unpaid Wages: Wages remaining unpaid on a passed bill, on the date fixed for the closing of the accounts of the month, may be paid subsequently when claimed and the following procedure may be observed:

(a) Items remaining unpaid on the monthly bill shall be entered in a simple register, full particulars of the charge, including reference to the bill, being noted on the register.

(b) When making payments of arrears suitable notes of payment shall be recorded against the original entries in the register.

Note: Members of the Subordinate Engineering Service who are in charge of the sections are empowered to make payments of unpaid wages on the receipt of abstracts approved by the Sub-Divisional Officers or Divisional Officers.

155. Issue of Materials: As explained in the Article 26 of Account Code Vol-III, issue of materials to works, whether from stock, or by purchase, transfer, or manufacture are divided into following two classes:

(a) Issues to Contractors: Issues of materials to contractors with whom agreements in respect of completed items of works, i.e., for both labour and materials, have been executed.

(b) Issues direct to works: Issues of materials when work is done departmentally or by contractors whose agreements are for labour only.

156. Issues of Materials to Contractors: (1) The issue of materials to contractors who have contracted for completed items of work is generally permissible only in the following circumstances:

(a) When under the operation of paragraph 2.74 of the Public Works Department Code, it is necessary to retain in the hands of Government the supply of imported materials; when in the interest of the work or with the object of utilizing existing stocks of materials, it is desirable to retain in the hands of Government the supply of certain other materials as well and a condition to this effect has been inserted in the contract.

(b) In both cases the contract shall specify (1) the materials to be supplied by Government for use on the work, (2) the place or the places of delivery, and (3) the rates to be charged to the contractors for each description of material; and the contractor shall be held responsible for obtaining from Government all such materials required for the work and for making payment therefore, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division.

Note-1: The rates to be charged to the contractors for materials to be supplied shall be specified. Vague quotations such as "at stock rates" shall be avoided. Moreover, if the intending contractors had been told that the materials would be supplied at a certain rate, they may be asked to tender on the assumption then that rate shall be adhered to in the contract.

Note-2: Similarly, the rates to be allowed to the contractor for items of work shall explicitly be stated. However, if for any special reasons, the contract provides for the payments of the work done at a specified percentage below or above the rates entered in the sanctioned estimate of the work (or the schedule of rates, it shall be stated in clear terms in the contract that the deductions or additions as the case may be, of the percentage, will be calculated on the gross, and not the net, amounts of the bills for the work done, and in fixing the percentage it shall be borne in mind that the calculations will be so made.

(c) No carriage or incidental charges are borne by Government for moving the materials beyond the place where the contractor has agreed to take the delivery thereof.

(2) As a general rule no other materials shall be supplied to such contractors for use on works. This restriction may, however, be waived by the Sub-Divisional Officer in respect of petty issues (at full Issue Rates) of materials from existing stocks, not exceeding Rs.5,000 (Five thousand Rupees) in any month for any one contract.

(3) If at any time subsequent to the execution of a contract on a thorough rate basis, the contractor desires the issue to him, for use on a work, of materials which exist in Government stock but the supply whereof by Government was not provided for in the contract, the materials shall not be issued except with the express authority of the Divisional Officer who

shall specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored. The rate charged shall be the market rate prevailing at the time of the supply or the Issue Rate, whichever may be greater, and no carriage or incidental charges shall be borne by Government in connection with the supply.

Note: The intention of this rule is to prohibit the supply of materials to contractors with the object of giving them financial aid.

(4) Issues of stock materials to contractors for bona fide use on works are exempt from the usual charge of 10 percent on account of supervision, storage, and contingencies, which is made when stock materials are sold to the public [(see rule 108 (4) (a, b)].

(5) All materials required for issue to a contractor under the foregoing rules shall be made over to him as soon as they are received. An unstamped, but dated, acknowledgment, detailing full particulars of the materials including the rates and values chargeable to him shall, however, be at once taken from the contractors.

157. Accounts Procedure: (1) The recovery from a contractor on account of the cost of materials issued to him for use on a work shall ordinarily be made by deduction from the first bill authorizing an advance payment or an on-account payment to him for the work. However, if a lump sum recovery is undesirable in any case, the Divisional Officer may permit, for recorded reasons, the recovery to be effected gradually as the materials issued to the contractor are actually used in construction and the items of work in which they are used, are paid for whether by an advance payment or by an on account payment.

(2) As the issue of materials to contractors under the foregoing rules is permissible solely for the bona-fide requirements of the Government works, Sub-Divisional Officers shall make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connection with a particular work to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued are lower than the prevailing market rates, or the latter are expected to rise appreciably. In such cases, if the transactions are of any importance, the use of P. W. Account Form No. 35 (Form-37 of SFR Volume-II, without values) is recommended for watching that the aggregate of the quantities of any or all materials issued to a contractor from time to time for use on a work remains within the estimated requirements of his contract.

158. Return of Surplus Materials: Government does not undertake to take over from contractors, whether before or after the completion or determination of contracts, surplus materials which were originally procured by the contractors for themselves or were issued to them and charged to their accounts. Such materials are the property of the contractors and can be taken over by Government if required for use on other works in progress, only by special arrangements and at the prevailing market rates. If the materials were originally supplied by Government, the price allowed to the contractor on re-acquisition shall not exceed the amount charged to the contractor.

Note: Contractors are, however, not at liberty to remove from site of work without the written permission of the Divisional Officer materials which have been issued to them for use on a work, and a stipulation to this effect shall ordinarily be entered in their agreement.

159. Tools and Plants lent for use: Rules 156 (2,3,4,5), 157 & 158 ibid do not apply to tools and plant. Articles borne on the Tools and Plant account of the division may, in accordance with any local rules on the subject, be lent temporarily to the contractors for use on Government works being executed or maintained by them, and it shall be seen that the articles are returned without unnecessary delay, and in good condition.

160. Direct to Works: (1) Control over the Issues of Stores: The Sub-Divisional Officer shall exercise a detailed control over issues of stores direct to works, and shall see that the issues do not exceed the reasonable needs for each work.

(2) For major estimates of Special Repairs and original works, materials at-site accounts shall be maintained with value as well as quantity accounts in PW Form 35 (Form-37 of SFR Volume-II).

(3) In the case of Abkalani and other materials required for the maintenance and repair and for the estimates of all minor original works, when the cost of such materials is to be debited direct to the work concerned (through the Purchase Account or otherwise), a proper quantity account (preferably in Public Works Department Form 318 without filling in values) shall also be maintained of the materials charged to each work separately. The quantity account shall show receipts issues and balances and the name of work with particulars of vouchers for each transaction of receipt and issue. This account shall also be submitted to the Divisional Office monthly for check and return as is done in the case of materials-at-site account.

(4) The value of materials issued direct to Works shall, as soon as received, be adjusted in the manner prescribed in Articles 128 and 129 of Account Code, Volume III, at the rates given below:

Sr.#	Source of receipt of materials	Rate at which to be credited to the concerned head
(1)	Stock (including manufacture)	At Issue rates
(2)	Transfer from another work	At the valuation made under rule 161 (10) infra
(3)	Transfer from another division, or department	At rates charged by the division or department concerned
(4)	Suppliers	At rates payable to the suppliers under their contracts

(5) The cost of materials issued direct to a work is treated either as a final charge or debited to the suspense head Materials. [Article 129 (a) of Account Code, Volume-III].

(6) When the suspense head "Materials" is operated, a detailed account of all materials issued to or returned from, the work shall be kept in Form-38 of SFR Volume-II "Detailed Statement of Materials", so that the total issues of each kind of materials may be watched with reference to the estimated requirements.

(7) When the cost of materials issued to a minor estimate is adjusted at once as a final charge, no detailed account in Form-38 of SFR Volume-II is necessary. The Sub Divisional Officer shall make his own arrangements for exercising detailed control over transactions relating to materials, and for verifying the unused materials in the event of the charge of work passing from one officer or subordinate to another.

(8) In the Detailed Statement of Materials, Form-37 of SFR Volume-II, only principal materials need be detailed. Both quantities and values of such items shall be shown except in respect of carriage and incidental charges for which values only shall be shown. All those minor items may be lumped together under the heading "petty items", for which only values shall be shown.

Note-1: As the Detailed Statement of Materials is prescribed primarily to enable the Divisional Officer to exercise detailed financial control over transactions relating to materials, the decision as to which materials may be lumped under the heading "petty items" is left entirely to his discretion. For instance, materials of any kind may be classed as "petty items" not only when the amounts involved are small but also if the work for is of such a nature that a detailed control over the quantities of materials, in addition to the control over their values, is not considered necessary.

Note-2: Carriage and incidental charges debitable to the work shall be added to the cost of the material concerned in Form-37 of SFR Volume-II.

- a. Form-37 of SFR Volume-II shows separately for each kind of materials;
- b. the estimated retirements;
- c. the net issues of each month to the work; and
- d. the net issues thereto at the end of each month. The month's transactions shall be posted in accordance with the instructions printed on the form.

161. Disposal of Surplus Materials: (1) Materials issued to works in excess of requirements may be transferred to stock, provided they are serviceable and are required for use.

(2) All surplus materials at the site of the completed works or where work has been stopped or on which outlay has been prohibited for any considerable length of time, and these materials are likely to be used on other works within a reasonable time, be transferred to works in progress or brought on to stock account, their value being adjusted in the manner prescribed in Article 130 of Account code, Vol. III.

(3) No credit shall be allowed to a work on account of surplus materials if they are unlikely to be of any use within a reasonable time. However, a list of the materials shall be maintained in the sub-divisional and Divisional Offices as a supplement to the half yearly stock returns, unless the Superintending Engineer considers this unnecessary.

(4) Materials returned to store or transferred to other works shall be priced within current market rates, any resultant loss being borne by the work to which they were originally issued.

Note: This rule does not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and debited to their accounts.

162. Verification of Unused Balances: (1) Unused balances of materials charged direct to works shall be verified at least once a year in the manner prescribed in the Rule 112 (2,3) *ibid* and paragraphs 4.31 to 4.35 of Public Works Department code. Whenever this verification is made, a report of verification of the materials shall be prepared by the Sub-Divisional Officer in Form-39 of SFR Volume-II and submitted to the Divisional Office. The following instructions shall be observed in preparing the report:

- (a) As no continuous account is maintained of the materials actually used in construction, it is necessary first to calculate the quantities of the principal items which probably have been used. This shall be done in the detailed statement at the top of the form, on the basis the "progress" of work done on each sub-head, such authorized formula being adopted as may be in general use locally.
- (b) Deducting these quantities from the total quantities of the materials issued to the work as shown in P. W. Account Form No. 35 (Form-39 of SFR Volume-II) the paper

balances of the unused materials shall next be arrived at and set forth against the line C.

(c) The actual balances shall be entered again against the line D, and differences between the actual and paper balances shall be set forth against the line E. These differences shall be priced at the actual rate of cost which shall be deducted from the total value and quantity recorded in the Detailed Statement of Expenditure of Materials, P. W. Account Form No. 35 (Form-38 of SFR Volume-II).

(d) The report shall then be completed by recording against the line F remarks explaining action taken (1) to adjust the differences shown against line E, and (2) if the work has been completed to dispose of the surplus balances shown against the line D, and by signing the printed certificates applicable to the case and scoring out the others.

(e) The differences shown against the line E may be due to (i) the adoption of inaccurate formulae for determining the actual consumption, (ii) unreasonable wastage, or (iii) shortage in some other form. All these differences shall be investigated.

(2) A similar verification of the unused balance of materials shall invariably be made on the completion of a work. However, on or before the completion of a work, when no more materials are required for use in construction, steps shall first be taken to dispose of all the surplus materials by transfer or sale to ensure that (1) the accounts of the work promptly receive such credits as may be admissible, (2) the balance at debit of the suspense head "Materials" shall represent the net cost of the materials actually used in construction to the possible extent, and (3) the surplus balances, awaiting clearance are reduced to minimum.

(3) In this case, the report in P. W. Account Form No. 37 (Form-39 of SFR Volume-II) shall set forth both the values and the quantities.

(4) If the Officer or subordinate in direct charge of a work, the accounts of which are kept by minor or detailed object is transferred before the closure of the accounts, the unused materials at site of the work shall be verified by the relieving officer in the presence of the relieved officer and the report prescribed in Rule 159 (4,5,6) *ibid* shall be prepared by the Sub-Divisional Officer and submitted to the Divisional Office.

(5) An annual report is required of the value of at site materials of all the works the accounts of which were open on the last day of the year. This report shall be prepared in P. W. Account Form No. 37 (Form-39 of SFR Volume-II), and submitted to the Divisional Office, as on completion of work, it is not necessary that the balances shall be verified at the close of the year if:

(a) the work has been under construction for not more than three months;

(b) the accounts of the work are expected to be closed within three months; or

(c) the balances were verified at any time during the year. When the balances are not verified at the close of the year the figures against the line C, "Paper balances of unused materials" of the report shall be assumed to be the value of the materials, at site, and the lines D and E shall be left blank.

(6) Reports of Verification of materials prepared in Form-39 of SFR Volume-II shall be dealt with in the Divisional Office in the manner described below:

(7) A register of 'Clearance of Materials Account' shall be maintained in Form-40 of SFR Volume-II. For the said purpose, separate folio of the register shall be reserved for each work for which a materials account is kept, and for facility of reference, the register shall be supplied with an index.

(8) Each Report of Verification in SFR (P.W.) Form-39 shall be entered in Part I of Form-40 of SFR Volume-II, as soon as received.

(9) If any items of shortage or loss reported in the line E of an intermediate report in Form-39 of SFR Volume-II, are ordered to be debited to the sub-head 'Contingencies' of the estimate, or the personal ledger account of a contractor, or to 'Miscellaneous P.W. Advances' for recovery from any Government servant or to the account of another work, the adjustment shall be effected by a transfer entry, so that the total cost of the materials to the work may at once be corrected.

(10) In such cases where any shortage or loss is ordered to be written off by debit to a final sub-head of the estimate, other than Contingencies, or if there is a surplus and is to be credited to one or more final Sub-heads of the estimate, the consequent adjustments shall merely be registered in Part III of Form-40 of SFR Volume-II. Such adjustments leave the total cost of Materials unaffected and can therefore, be made only by inclusion in the final transfer entry, which is made, on the completion of a work.

(11) Since every 'Report of Verification' prepared under the rules deals with the progressive figures of the cost of materials, line E brings out the up-to-date outstanding differences and not merely the differences since last verification. While registering differences referred in clause (b) above, this shall be borne in mind that adjustments once registered in Part- III of Form-40 of SFR Volume-II may not be registered again.

(12) Action taken on intermediate reports, in Form-39 of SFR Volume-II, shall be recorded on the reports themselves. However, when each such report is finally disposed of, the fact shall be recorded in Part I of Form-40 of SFR Volume-II and the entry attested by the Divisional Account officer's initials.

(13) Final reports in SFR (PW) Form-39 of SFR Volume-II, prepared shall however, be registered in Part I of Form-40 of SFR Volume-II as disposed of, as soon as orders on the closing balances and the items of difference, as per the lines D and E of the report, have been passed by the Divisional Officer. These balances and items shall then be transferred to Parts II and III of Form-40 of SFR Volume-II where their clearance will be watched in the manner described in the relevant rules.

(14) The foregoing rules are primarily intended for cases where detailed accounts are kept in P.W. Account Form No. 35. In other cases, the Sub-Divisional Officer shall make his own arrangements to verify the unused balances.

163. Works Abstracts and Working Estimates: (1) Records of Charges in the Works Abstracts: An account of all the transactions relating to a work during a month, whether in respect of cash, stock or other charges, shall be prepared by the Sub-Divisional Officer in one of the Works Abstracts Forms P.W.A. 10 or 11, vide Article 133 of Account Code, Volume III. In the case of Major Estimates, a separate account shall be maintained for each sub-head estimated to a cost exceeding Rs100,000.00 or any limit fixed by the competent authority and in the absence of orders the sub-heads shall be lumped together (also see also Article 134 of Account Code Volume III).

(2) When the Superintending Engineer or other sanctioning authority desires the accounts of a minor estimate to be kept by sub-functions, the detailed Form P.W.A. 10 shall be used.

(3) The estimate, account and completion certificate of petty works, — vide paragraph 2.18 of the Public Works Department Code, are ordinarily prepared on a single form and petty works requisition and Account in Form-41 of SFR Volume-II (PW), and separate 'Works Abstracts' are not necessary. However, when the accounts of the work involve transactions which cannot be suitably recorded in Part IV of Form-41 of SFR Volume-II (e.g., Advance Payments, Secured Advances or other Transactions of Contractors), the accounts shall be kept on the simple form of Works Abstract, Form P.W.A. 11.

(4) The Superintending Engineer may dispense away with the maintenance of accounts by sub-heads for any work if he considers that the circumstances of the work render such accounts useless or impossible to maintain. In such cases a copy of the order, specifying the reasons, shall be forwarded to the Accountant General.

(5) The abstract of the estimate may be deigned either to show merely the quantity and cost of each completed item of artificer's work, e.g., brickwork, or it may be designed to show the cost of labour and materials separately. The adoption of either form of abstract shall be determined with reference to the mode in which the work is proposed to be undertaken. If the proposal of the contract is for the completed item of artificer's work such as masonry, etc., then the first form of abstract mentioned above will suffice; and if it is intended to purchase or procure material and to employ labour for construction separately, then the second form of abstract shall be admitted for a closer, easier, and earlier check on the outlay.

Note: The account of all residential buildings costing less than Rs. 5,000/ under a Major Head shall be maintained in the Register of Works Form 'A' (P.W.D. Code Form 40 for major works) and Works Abstract Form A (P.W.A. Code Form-33 –Major Works) by treating each minor head as a sub-work and each building as a separate subhead under different minor heads.

(6) After a Major Estimate has been sanctioned, there may be such circumstances whereby there is a need for a change in the methodology originally contemplated for the execution of the work. In such a case, the original abstract shall be re-casted in accordance with the instructions laid down in Rule 164 infra. The details of cost and quantities already approved by competent authority shall be rearranged and the revised abstract shall be approved by the Divisional Officer.

(7) If the number of sub-functions in the working estimate for a work or sub-work is large, it is permissible to break up the estimate into two or more parts and to treat each part as a sub-work.

164. Major Estimates: (1) The division of a 'Major Estimate' into sub-functions for the purposes of accounts is guided usually by the classification sanctioned in the abstract of the estimate (vide paragraph 2.22 of the Public Works Department Code) and by the principles laid down in Article 135 of Account Code, Volume III.

(2) The charges classified under a final sub-head shall include all ordinary expenses incidental to construction and the account of each sub-head in the Works Abstract will ordinarily exhibit:

- (i) "amount," i.e. total charges finally classified under the sub-head;
- (ii) "progress," i.e. total quantities executed from time to time; and

(iii) "rate of cost," i.e. cost per unit on the basis of the recorded "amount" and "progress."

(3) In the case, however, of sub-heads which have been lumped together the rule *ibid*, or sub-heads representing items of work which cannot be expressed in quantities, no quantities are shown in the abstract of estimate and the record of "progress" and "rate of cost" in the accounts is not necessary, the entries in the "amount" column being sufficient.

(4) In other cases, the "progress" and "rate of cost" shall be recorded in the accounts both during the progress of construction and on completion of work. However, in the following cases under the written orders of the Divisional Officer containing specific reasons, the monthly record thereof under any sub-head may during the progress of construction be dispensed away:

- (i) If the duration of construction under the sub-head is not expected to be more than three months.
- (ii) If the quantities executed are not in the same units as those specified in the estimate or they cannot be expressed even roughly except on or towards the completion of the work.

(5) When provision is made in abstract of the estimate separately for "labour" and "materials" under any sub-head, the account of the cost of all materials issued to work from stock, or by purchase, manufacture or transfer, shall as provided in the note below item (1) of Article 136 of Account Code, Volume III, be kept under a Single head, entitled "Materials." This is treated, as a Suspense head and the details of it are recorded in Form-38 of SFR Volume-II, which shall accompany the Works Abstract. The "labour" divisions only will thus appear in the Works Abstract as separate sub-heads of final outlay. During the progress of work, the expenditure recorded under those subheads will be exclusive of the cost of materials, but on the completion of the work, the gross cost of each sanctioned sub-head of work, inclusive of the cost of materials, shall be placed on record by making entries in the Register of Works.

(6) When the sub-heads of a work are divided into "labour" and "materials", the "rate of cost" of the labour charges relating to each sub-head shall be watched separately and the necessary control over the expenditure on materials may be exercised through the suspense head "Materials" and through the detailed statement in Form-38 of SFR Volume-II, supporting the entries under that head. It is, therefore, unnecessary for purposes of exercising a financial control over the outlay, either to record in the Works Abstract, month by month during the progress of construction, the outlay on the materials relating to each sanctioned sub-head of the estimate, or to strike the inclusive "rate of cost" of the whole sub-head monthly.

(7) In the accounts of Major Estimates, a final sub-head titled "Additional Charges for Materials issued to Contractors" shall be opened if the system of issue of materials to contractors has been adopted, and the rates charged to the contractors thereof under Rules 157 (2) and 158 *ibid*, as the case may be, are either more or less than the actual cost to the Government. This sub-head shall bear all the losses on this account and receive credit for all profits. Carriage and incidental charges in connection with the materials issued to the contractors, shall also be debited to this head, if, under Article 131 of Account Code, Vol-III, they are debitable to the work.

165. Minor Estimates: If the Superintending Engineer has desired the accounts of a Minor Estimate to be kept by sub-heads, the conditions as stipulated in the Article 135 of Account Code, Volume III, will apply. In the case of Minor Estimates for buildings, bridges and other structures, if the transactions relating to the direct issues of materials are of sufficient

importance and it is desirable with the object of exercising control thereon, to record their cost separately in the accounts, the procedure, prescribed in respect of recording of Major Estimates may be adopted and a column opened for the suspense head "Materials", in the Works Abstract. In all other cases the account of all final outlay on a Minor Estimate shall be kept in a single column, titled "Final charges", in Works Abstract, Form P.W.A. 11.

166. Suspense Accounts: General: In addition to the head "Final charges", or the final sub-heads in case of Major Estimates, the following suspense accounts are also opened in the 'Works Abstracts' as explained in the Article 136 of Account Code, Volume III:

- (a) Materials
- (b) Contractors— Advance Payments
- (c) Contractors— Secured Advances
- (d) Contractors— Other Transactions
- (e) Labourers.

167. Materials Account: (1) This account shall be opened in the Works Abstracts of Major Estimates if materials are issued direct to works. It may also be opened in the case of Minor Estimates if the transactions relating to the direct issues of materials are of sufficient importance.

(2) As regards the Works Abstracts, this account is never cleared. Sub- Divisional Officers shall regard it as a temporary sub-head for all charges on account of direct issues of materials. The responsibility for clearing the head by transferring the charges to the final sub-heads of work when closing the accounts of the work in the Register of Works, rests with the Divisional Office concerned.

168. Contractors & Labourer's Accounts: (1) Advance payments made to a contractor shall not be debited as the final outlay on the work or under any of its sub-head. A suspense head "Contractors— Advance Payments" shall be opened in the Works Abstract Form P.W.A. 10 or 11 (as the case may be) for the record of advance payments and their subsequent adjustments.

(2) Advances made to contractors and suppliers under paragraph 2.105 of the Public Works Department Code, whether on the security of materials or otherwise as well as recoverable payments made under proper authority to labourers and others on behalf of contractors, shall be treated as advances made on account of the work concerned. They shall not be debited to the general suspense head "Miscellaneous P.W. Advances" but incorporated in the Works Abstract as suspense transactions. The head "Contractors—Secured Advances" is intended solely for advances made to contractors, on the security of Materials brought to site, under paragraph 2.105 of Public Works Department Code, and 2.98 of Buildings and Roads Department Code, and the head "Contractors—Other Transactions" shall be used for all other transactions.

(3) The head "Contractors-Other Transactions" is intended also for watching the ultimate payment of the unpaid balances of contractors' accounts. Similarly, the head "Labourers" is meant for the clearance of the unpaid wages of labourers (See also the note under item (4) of Article 136 of Account Code, Volume III).

(4) The amount of undisbursed Wages transferred to the suspense head "Labourers" (vide Article 139 of Account Code, Volume III) shall be shown in the Completion Report or

Statement prepared under paragraph 2.122 of the Public Works Department Code, by a special remark, as a liability against the work, and it shall be excluded from the total final expenditure on the work, so as to arrive at the amount actually brought to account.

Note: If unpaid wages of labourers are claimed and paid subsequently to the closing of the accounts of a work, the payment shall ordinarily be debited against a fresh estimate under the same head of service as the original work, a suitable note being recorded by the Divisional Office against the closing entry relating to the original work in the Register of Works. However, if in certain cases it seems more convenient, the accounts of the work may be reopened at the description of the Divisional Officer.

(5) The account of a contractor shall be closed within 30 days of the completion of the contract. If a period of more than one month has elapsed from passing of the final bill to the making of the final payment, a note to this effect shall be recorded on the bill, and action shall be taken to adjust the amount in accordance with Article 138 Account Code, Volume III. A report on delay [after 30 days of completion of work] on closing the accounts shall be submitted by the Divisional Officer to the Superintending Engineer, who shall forward it with his comments to the Chief Engineer and Administrative Department for further appropriate action.

(6) Drawing and Disbursing Officers are responsible for keeping a strict watch over the balances under the suspense accounts "Contractors" and "Labourers," with a view to prompt adjustment by recovery, settlement of account or detailed measurement, as the case may be. For this purpose, the statement titled "Detail of Contractor's closing balances" in the Works Abstract and the record of unpaid wages shall be examined monthly. Subject to the provisions of relevant rules, these accounts shall be cleared before the accounts of a work are closed on completion.

Note-1: The Divisional Accounts Officer shall be held entirely responsible for the correctness of the entries in the Register of Works.

Note-2: The Executive Engineer shall initial the Register of Works only in token of both the general examination of Works Abstracts and the review of the Register of Works with reference to Rule 2 to paragraph 356 of the Public Works Account Code.

169. Liabilities awaiting Incorporation: (1) Liabilities are not incorporated in the accounts of works except in the following cases:

(a) Unpaid balances of partly paid running account bills or Muster Rolls are invariably incorporated;

(b) The value of materials received from sources other than the stock (including manufacture), whether for issue to contractors or for issue direct to works, is at once brought into the accounts of works even though the payment to suppliers and adjustments crediting the transfer accounts concerned, may not be made at once;

(c) Wholly unpaid Muster Rolls and bills of contractors and suppliers are sometimes taken to account. Drawing and Disbursing Officers are, however, responsible for keeping a strict watch over all the liabilities with a view to settling them promptly.

(2) If any liabilities of works are incurred on behalf of contractors under the provisions of rule 154 *ibid*, arrangements shall be made for withholding sufficient balances from their bills or for making necessary recoveries from them in due course. On the analogy of Article 119 of Account Code, Volume III, all records on the authority of which liabilities may be liquidated or incorporated in the accounts, shall invariably specify:

- (a) the full name of the work as entered in the estimate;
- (b) the name of the sub function thereof if any; and
- (c) the recoverable charges, if any, with the name of the contractor or other person from whom recoverable.

170. Record of Progress: (1) Entries of progress in the Works Abstracts shall be supported by details in the statement provided for the purpose on the reverse of the Works Abstract form. These details shall be furnished by the Engineer or subordinate in charge of the work or by any executive officer or subordinate detailed for the purpose and shall be based on entries already made in the measurement book. Their compilation from measurement books, vouchers, or other records, by members of the office establishment shall not be permitted. Especially, the following points shall be borne in mind:

- (i) Only quantities actually measured and paid for shall be reported as progress.
- (ii) The progress reported shall specify the quantities executed up to date, sets of earlier measurements, covered, or superseded by later ones being ignored.
- (iii) The progress of an item of work shall be so reported as to describe approximately as far as possible the unit adopted, and the quantities of work executed up to the required standard.

Note: It is recognised that perfect accuracy cannot always be secured in making intermediate reports of progress. A fairly reliable record is all that is necessary, but if the nature of the work makes it impossible or difficult to achieve this in practice, reports of progress may be dispensed away with in the following cases:

- (a) If the duration of construction under a sub-function is not expected to be more than three months.
- (b) If the quantities executed are not in the same units as those specified in the estimates or they cannot be expressed even roughly except on or towards the completion of the work.

171. Completion and Disposal of Works Abstracts: (1) The Works Abstract prepared and posted in the sub-Divisional Office in accordance with the directions in the Article 140 of Account Code, Volume III, shall be forwarded in original to the Divisional Office. The necessary completing entries shall be made in respect of the direct charges and adjustments made by the Divisional Officer and the Abstract checked and closed under the supervision of the Sub-Divisional Officer, who shall record a certificate in the following form:

“This Abstract has been checked by me. I have personally compared all the items in the 'Details of contractors' closing balances with the 'Contractors' Ledger' and found them correct in all respects.”

(2) When finally completed in all respects, all the Works Abstracts of a month shall be examined by the Sub-Divisional Officer and Divisional Officer and may call for any explanation from the Sub-Divisional Officer. The monthly examination of the Works Abstracts is an important part of the duty of the Divisional Officer and shall not be omitted. He shall initial (and date) them in token of the performance of this duty.

172. Register of Works: (1) The accounts or works shall be closed soon after the completion of actual work of construction and any adjustment of cost necessary under the rules be duly made in the accounts and liquidated (e.g., see paragraphs 2.2 and 2.3 of the

Public Works Department Code and Buildings and Roads Department Code and Articles 143 and 144 of Account Code Volume III.

(2) If it is a deposit work, steps shall be taken promptly to surrender the unexpended balance, if any, of the deposit with the approval of the Divisional Officer.

(3) Before closing the accounts, all outstanding liabilities shall be discharged and balances in the suspense accounts cleared.

173. Completion Reports and Statements: (1) A consolidated completion statement in P. W. Account Form No. 45 (Form-42 of SFR Volume-II) shall be prepared monthly of all completed works other than those referred to in sub-rule (2), the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that the Divisional Officer is empowered to pass. This statement shall show for each work or group of works the estimated amount, the outlay, and the excess. In cases in which the completion statement is utilized instead of a revised estimate, sufficient details shall be given, if the excess is more than 5 percent to satisfy the authority whose sanction is necessary.

(2) A detailed Completion Report in P. W. Account Form No. 44 (Form-43 of SFR Volume-II) need only be prepared in respect of works on which the outlay has been recorded by sub-heads:

(a) If the work was sanctioned by higher authority and the total estimate has been exceeded by more than 5 percent; and

(b) If the work was sanctioned by the Executive Engineer, the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

(c) This report shall give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate and shall mention the names of the engineers and subordinates by whom the work was supervised.

Note: The Superintending Engineer may, if he so desires, require a detailed Completion Report to be prepared on the completion of any other work.

(3) If an excess over the estimate is not within the Divisional Officer's powers, a Detailed Completion Report in P. W. Account Form No. 44 (Form-43 of SFR Volume-II), shall be prepared or the item shall be included in a consolidated Completion Statement of Works and Repairs in P. W. Account Form No. 45 (Form-42 of SFR Volume-II).

174. Schedule of Rates: The schedule of rates of each kind of work commonly executed in each division shall be prepared on the basis of rates prevailing in each locality. Since this schedule is required for the important purpose of preparing estimates and is also taken as a guide when settling rates of contract agreements, necessary analysis of the accepted rates of each description of work, and for the varying conditions thereof, shall, as far as practicable, be recorded.

175. Contractor's Ledger: Contractor requiring a copy of his running accounts bill or an extract from his account in the Contractor's Ledger shall be furnished with the same. He shall be required to look at his account in the ledger and sign it in token of his acceptance of it (see also Note-2 under Rule 150 (2) *ibid*).

176. Workshop: (1) When a workshop has been established, the accounts of which are kept in accordance with the Articles 62 and 64 and Section 8 of Chapter III, of Account Code, Volume III, so that all direct outlay on the jobs executed and on other operations of the workshop is passed through the suspense head "Workshop Suspense". Moreover, a

separate account is also kept under each of its job or an operation to ensure that all necessary charges are collected, and charges of general nature may be suitably distributed over all the jobs or affected operations before the total recoverable cost is determined.

(2) No work is to be undertaken in workshops of the department other than work required for the various branches of the department, except under some general or special order of Government.

(3) No work shall be undertaken for local Councils or private parties before the whole estimated cost, including all charges for supervision, profit, etc. that are leviable under the rules has been paid to the Executive Engineer, or into a Government Treasury to the credit of the Public Works Department. This rule, however, may be relaxed at the discretion of the Executive Engineer or Superintendent Engineer citing cogent reasons for this relaxation if so required. In all the cases prior to work being put in hand, an undertaking shall be procured from the party concerned that it will not hold the Department responsible for the loss by fire or theft or any other factor which could not be foreseen when the estimate was prepared. In cases where it is found that the original estimate is likely to be exceeded appreciably, a revised estimate shall be prepared by adopting the procedure outlined above.

177. Estimate: The estimate shall provide for all charges including the prescribed percentages for indirect charges enumerated below and shall be sanctioned by competent authority and accepted by the indenting officer/ local body:

- (a) Storage charges under SFR-109 (1) *ibid*.
- (b) Interest on capital cost of buildings, plant and machinery.
- (c) Maintenance charges of buildings, plants and machinery.
- (d) Depreciation of buildings, plant and machinery.
- (e) Establishment charges including one percent on account of Audit and Account Establishment.
- (f) Profit.

Note-1: If the execution of a job for another division or department is likely to extend beyond one financial year, the limit of the cost which may be incurred in each year shall also be settled beforehand.

Note-2: The profit referred to in clause (f) above is not charged in the case of jobs executed for other divisions of the province.

Note-3: The percentage of storage charges shall be calculated on the book value of materials issued to the job. The other charges are ordinarily calculated on the total cost of labour and stores pertaining to the job.

178. Annual Review of Account: (1) Annually, proforma accounts of each workshop shall be prepared, consisting of the following:

- (a) Capital Account, showing the values (after making the allowance for depreciation) of buildings, machinery, plant and stock and the outstanding balance of the Workshop Suspense Account.
- (b) Outturn Account showing in such detail as may be necessary, the charges of labour and stores, and the general and indirect charges; and
- (c) Profit and Loss Account, showing on one side the actual working liabilities of the year, e.g. (a)- interest calculated on the mean capital of the year under the named

heads in Rule 177 (1(a)) above (b)-the actual maintenance charge of buildings, machinery and plant (c)- depreciation of buildings, machinery and plant calculated on the capital value thereof and

(d) general establishment charges plus:

- (i) a suitable addition thereto on account of leave and pensionary charges; and
- (ii) percentage for audit and accounts establishment, fixed by the Federal Government.

Note: The Stock account shall be treated as a part of the Workshop account, only if, and to the extent, the reserve stock is declared by the competent authority to be part and parcel of the shops. When whole or part of a stock is merely an adjunct to a workshop, neither the interest charges nor the losses or gains (including supervision charges) arising out of it, shall appear in the Profit and Loss Account of the workshop.

(2) The Accountant General shall view the annual accounts of a workshop, in consultation with the officer in charge and submit a report to the Government on its financial working, specially bringing out the necessity, or otherwise, of revising the percentages fixed by the competent authority for the several charges referred to in Article 177 of Account Code, Volume III.

Note: To facilitate the review of percentages, it will be found convenient to show in the Profit and Loss account not only the figures of the year but also the progressive figures to the close of the year, commencing from a suitable date.

179. Non-Government Works: For the estimates for every non-Government work (see Article 31 of Account Code, Volume III), there shall be a duly sanctioned detailed estimate or requisition in the same way as for a Government work.

180. Deposit Works: (1) No deposit work shall be undertaken by the Divisional Officer without the prior approval of the Administrative Head of the Department concerned. While forwarding all such cases, it shall be certified that Local Council, or the Party concerned has deposited the entire cost of outlay on 'Deposit Works'. It is also required that the outlay for Deposit Works is limited to the extent of the received amount of such work. The amount of deposit shall be done either with Divisional Officer or into the Bank under the relevant head i.e. "Public Works Deposits" against which all the incurred expenditures will be debited. No expenditure shall be incurred in excess of the "Deposit" under any circumstances.

(2) The percentages leviable on account of establishment, tools and plant, and Audit and Accounts charges shall be adjusted month by month as the works expenditure is incurred. However, the Accountant General may authorize the adjustment to be made once a year in the accounts for June, provided that if the accounts of a work are closed in an earlier month the adjustment shall be made in that month.

181. Accounts: (1) A consolidated record of the transactions relating to all Deposit Works of the Division shall be prepared in the form and in the manner prescribed in Article 219 of Account Code, Volume III.

(2) Schedule of Works Expenditure in Form P.W.A 27 shall be prepared, and the total expenditure of the month shall be shown separately for each Local Council in the Schedule of Debits to Miscellaneous heads of Account, Form P. W. A. 40.

(3) The percentages leviable (vide Article 219 of Account Code, Volume III) shall be adjusted month by month as the works expenditure is brought to account.

CHAPTER-11
PUBLIC BUILDINGS

182. Fixtures and Furniture: (1) Every public building shall be provided with all the necessary fixtures. The periodical repair of these fixtures shall be carried out by the Public Works Department and charged to the repair estimate of the building. All petty repairs of fixtures and replacement of broken glass in doors and windows required in the intervals between the periodical repairs shall be carried out by the officer in occupation of the building and charged to his contingent accounts. Furniture for new offices, may, however, be supplied provided the cost of such furniture is included in the PC-1/ estimates of the scheme.

(2) Detailed rules for fixtures and furniture in public buildings are given in the Public Works Departmental code (Second Edition).

183. Purchase and Sale of Government Buildings: (1) No building may be purchased for public purposes without the orders of the competent authority.

(2) Permanent public buildings, whatever be their book value, constructed from provincial funds may be purchased, sold or dismantled with the sanction of competent authority. The limits and conditions on which sale and dismantling is to be conducted by subordinate authorities are regulated by Sindh Delegation of Financial Powers and Financial Control Rules, 2019. Temporary buildings erected during the construction of work may under the sanction, previously obtained from the Superintending Engineer, be sold or dismantled on the completion of the work or when the purpose for which they were erected has been served.

184. Hire of Office Accommodation: (1) When no suitable Government building is available, private buildings may be hired for public purposes, the rent being paid by the public office or the department occupying it. When the building is entirely used for office accommodation, the rent is wholly chargeable to Government, while, when it is partly used for the office purposes and partly for residential purposes, the share of the rent payable by Government will be proportionate to the amount of the main building set aside solely for office use but will not exceed half the rent of the house. Powers of authorities to sanction the office accommodation are given in the Sindh Delegation of Financial Powers and Financial Control Rules, 2019.

(2) The Property Tax assessed on the annual value of buildings, in which office accommodation is provided, or on the land pertaining to them, shall be treated as separate from the rent. If rules require for the tax to be chargeable to the owner, the tax for the entire building will be paid by Government, otherwise the officer concerned shall pay the share of such tax corresponding with the share of the rent payable by him and Government shall be debited with the difference.

185. Use of Government Buildings by Civil Armed Forces / Military: The following principles shall be observed in dealing with questions regarding the conditions on which the Civil Armed Forces/Military shall be allowed the use of buildings which are the property of the Government:

- (i) If buildings are likely to be required again by Government, they shall be retained in the Provincial Public Works charge and be repaired at the cost of Government and the force being charged rent for the accommodation. Any alterations or additions required by the Force shall be carried out at the expense of Government, and considered in fixing the rent;

(ii) When the buildings are no longer required by Government, and when there is no probability of letting them to advantage, they may with the approval of Government, be handed over to the Civil Armed Forces/Military free of charge. The Force shall then carry out its repair and may alter or adopt them as they deem fit, the cost being met from their own funds. The site would remain the property of Government and a small ground rent may be charged;

(iii) If the buildings shall in any circumstances be resumed, Government will compensate the Civil Armed Forces/Military for any expenditure they might have incurred in alterations or additions to the buildings, but not for outlay on repairs;

(iv) If a force ceases to exist, buildings handed over to them free of charge would revert back to the Government.

186. Register of Buildings: Each Superintending Engineer will keep a register of all buildings in charge of the department within his circle, and each Executive Engineer will maintain a similar register of all the buildings within his division. In these registers, the value of the land in a property will be shown separately from the value of the building or buildings thereon, the value of each separate structure being also shown separately. In the case of purchased property, the price paid will be apportioned between the various items comprising property, e.g., land, main building, servants' quarters, compound wall, tube well, etc. The capital value of any portion of the building which is abandoned or dismantled without replacement shall be written-off from the total capital value of the building.

CHAPTER-12
LOAN AND ADVANCES

187. Sanctions: A competent authority may sanction loans and advances to Autonomous bodies, Local Councils, Companies and Government servants for the purposes and subject to the conditions specified in the following rules.

(a) Sanction shall be subject to the condition that the borrower has the capacity to repay the loan;

(b) The sanctions of loan shall indicate the purpose of the loan; the rate or the method used to determine the rate of interest on the loan along with the method and the period of repayment thereof.

188. Budget estimates: (1) Provision shall be made in the budget estimates for all types of loans and advances which can be foreseen; a timely estimate both for the advances and probable recoveries of the ensuing year shall, therefore, be made in accordance with the provisions of the Sindh Budget Manual.

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

(3) No public department or public officer may incur any expenditure or any liabilities against such loan funds unless a statement in writing is first obtained from the Accountant General, Sindh mentioning the availability of funds for the loan to be sanctioned and advanced to the beneficiary individual or the organization.

189. Interest: Provincial revenues are credited with the full amount of interest received on these loans and advances and, if any lent sums are irrecoverable, they shall at once be charged to provincial revenues and credited to the advance account.

190. Loans to Local Councils, Public Entities and Revenue Advances: (1) Release of Loan Money: Payment shall be made in the following manner:

(a) Every loan to a Local Council or a Public Entity shall be sanctioned subject to such conditions as may be prescribed by the Finance Department;

(b) The loan shall be released in such manner as may be prescribed by the Finance Department in individual cases;

(c) The payment of loan shall be recorded in the books of the Accounts Officer for watching the recoveries of loan;

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

(2) Conditions of Repayment: Loans and advances are usually made to local councils and public entities under the following conditions:

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

Note-1: When a loan of public money is sanctioned and disbursed in installments, the first half-yearly repayment shall not be demanded until six months after the last installment is taken; along with the realization of simple interest only. However, if it appears that there is undue delay on the part of the debtor in taking out the last installment of a loan, the Government may, at any time, declare the loan closed and order the repayment to begin with of capital. The Accounts Officer will bring the notice the relevant authority any delay which according to him requires a remedy and he will take the necessary steps to see whether there are any dates fixed for the taking of installments or otherwise.

Note-2: If, in any case, dates have been fixed for the payment of interest or for the repayment of installments of loan, then such repayments shall not begin until the second of the half-yearly dates so fixed after the loan has been completely taken up and simple interest will only be recovered on the first half-yearly date after the completion of the loan. As a principle, the repayments of loans in installment with interest are due twice during the year through half yearly installments on 30th June and 31st December respectively. For example, supposing a loan with interest is completely disbursed on 31st March, 2021. In this case, the first half yearly installment will be due for recovery on 31st December 2021 and not on 30th June 2021. Moreover, simple interest only will be due for the intermediate period up to 30th June from the date of disbursement of loan i.e., 31st March.

Note-3: Note 1 and 2 are applicable, mutatis mutandis, to loans the repayments of which are made by other than half-yearly installments.

(3) When the repayment of an advance with interest is made by fixed, equal periodical installments, regular payment of the installments shall be ensured, otherwise the loan will not be repaid in time.

(4) Calculation of Interest: (a) A loan bears interest for the day of advance, and not for the day of repayment. Interest for any shorter period than a complete half-year will be: $(\text{Number of days} \div 365) \times \text{yearly rate of interest} \times \text{outstanding amount of loan}$. The amount of interest received shall be credited to the relevant object under major object A07-Interest.

(b) Interest will be charged at the rate approved by the Government, from time to time, foany particular loan or for a class of loans.

(5) Defaults in Payment: (a) Any default in the payment of interest upon a loan of public money, or in the repayment of the principal will be promptly reported by the Accountant General, Sindh to Finance Department. On receipt of such a report, the Finance department will immediately take steps to remedy the default.

(b)The authority which sanctions a loan may, while remaining within the law, enforce a penal rate of compound interest on overdue installments of interest, or principal and interest. If a penal rate is enforced, it shall not be more than three percent per annum.

Note: The responsibility on the Accountant General by this rule refers only to the loans as the detailed accounts of these loans are maintained by the Accountant General Sindh.

(6) Borrowers shall be required to adhere strictly to the settled terms and conditions of the loans made to them. Modifications of those terms in their favour would only be admissible thereafter for very special reasons to be taken into consideration.

191. Plus and Minus Memorandum maintained at Accounts Offices in connection with Revenue Advances: (1) Neither the District Accounts Officer nor the Accountant General, Sindh will be responsible for taking further cognizance of each individual transaction after payment by an Accounts Office beyond keeping a separate plus and minus memorandum for each officer who authorizes the advance, in accordance with the directions contained for the said purpose in the Account Code Vol II. For all further accounts and supervision, the responsibility rests with the departmental authorities.

Note: In the case of Takavi advances recoveries effected in one district on account of advances made in another district, shall not be included in the plus and minus memorandum of the Accounts Office in which the recovery is effected but shown separately as distinct items in the miscellaneous portion of the cash account, the intimation of the recovery being at the same time sent to the Accounts Officer / Treasury Officer who has made the advance to enable him to include it in his plus and minus memorandum. Recoveries on account of Public Works Takavi advances shall be shown distinctly in the schedule of unclassified items appended to the cash account.

(2) Advances may be made either directly to the parties concerned and, on their receipt, (stamped when necessary), or in lump sums, on abstract bill as prescribed in Sindh Treasury Rules to Government officers disbursing the advances.

(3) In the former case, the payments in the accounts shall be supported either by actual payee's receipts, or where these are required by the departmental officer, by a certificate from the competent authority to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the departmental office.

(4) In the latter case, the following safeguards shall be adopted:

(i) No officer disbursing these advances shall 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 at the same time be refunded into the Treasury. In no case, shall 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.

(ii) Drawing and Disbursing Officer shall take the receipts of the payees on the spot as soon as the advances have been made and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

(iii) The competent authority concerned shall 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.

(5) No officer authorized to make advances may question the accuracy of the plus and minus memorandum on his own and look for the satisfaction of the Accounts Officer concerned of its erroneous nature and causing him to correct the errors if any. Every officer shall see that the debits and credits made to his account accurately correspond with the entries in his own registers and returns for each month. If he is not the Collector, he shall obtain from the Treasury a copy of the relevant plus and minus memorandum and take necessary steps for

the removal of differences between the two sets of accounts. Special care shall be exercised in paying recoveries into the Treasury ensuring that the amounts of recovered interest and principal are separately and distinctly credited, as the former shall not, and the latter shall be credited in the plus and minus memorandum.

192. Revenue Department Returns: (1) With every return of revenue advances made to the Revenue Authorities, a memorandum shall be submitted setting forth the figures of the Treasury plus and minus account and agreeing them with the figures of the return.

(2) The Accountant General, Sindh as the loan controlling authority will at the close of every half-year's accounts, send to the Department concerned a return in such form as may be agreed upon, showing the figures those are recorded and appear on his books in respect of revenue advances. The object of the statement is to enable the departmental authorities to check the reconciliation prescribed in clause (a).

193. Irrecoverable Loans and Advances: (1) A competent authority may remit loans and advances or waive recoveries of loans and advances on account of either their recoverability or otherwise. Such loans and advances shall be debited to the Provincial Revenues by per contra credit to the loan or advance account concern.

(2) In the case of Departmental loans, it shall be the duty of the Departmental Authorities, as soon as any such advance is ascertained to be irrecoverable, to cause the amount of it to be written off the in the accounts, and to advise the Accounts Officer that he may charge off the amount as expenditure and records its being written off in the Treasury plus and minus memorandum. Such irrecoverable advances shall nevertheless be registered by the Departmental Authorities in a separate account or record to cater to a situation in which an eventual recovery is made in due course, and it will not affect the Treasury plus and minus memorandum, and these recoveries will be taken as revenue. (See also note below Article 90 of Account Code, Volume II).

194. Periodical Review: (1) An annual report for the outstanding loans will be submitted by the Accountant General, Sindh by 30th September each year in a statement in Form-44 of SFR Volume-II for the review by the Finance Department.

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

(3) The Accountant General, Sindh, will also submit annually on the 30th of September each year a statement in Form-45 of SFR Volume-II of the Sinking Funds to the Finance Department detailing the account of the different loans borne on his books. However, the arrangement of this statement will follow the pattern as of Form-44 of SFR Volume-II. The interest realized on the securities of the Fund will be credited with the other cash receipts in column 5 of Form-45 of SFR Volume-II.

CHAPTER-13

LOAN AND ADVANCES TO GOVERNMENT SERVANTS

195. Orders regulating the grant of advances to Government servants and others are included in this chapter. In cases which are not covered by these rules or by the rules in Chapter 12, advances cannot be made except with the special orders of Government.

196. The following conditions are applicable to all the advances:

(a) Rules provided here do not apply to Government servants who are not in permanent Government service. Since the pay of such Government servants (non-permanent or adhoc) does not constitute adequate security for a loan, advances shall not ordinarily be granted to them. If, however, in any special case, the circumstances allow for adequate security against an advance to be sanctioned, such advances may be sanctioned in accordance with the terms and conditions of these rules notified by the competent authority. For this category of Government servants whether ad hoc or appointed on non-permanent basis, they shall have at least three years' continuous service at their credit to be eligible for the loan/ advance for the purchase of conveyance.

(b) It is not permissible to sanction an advance which involves the breach of the canons of financial propriety. Nevertheless, in any case where a cash grant is within the sanctioning powers of a particular authority, the grant of an advance of an amount not exceeding that of the cash grant will not require the sanction of a higher authority.

(c) The amount of the advances to be recovered monthly shall be fixed in whole rupees except in the case of the last installment when the remaining balance including any fraction of a rupee shall be recovered.

197. **Advances bearing Interest:** (1) The following rules regulate the drawing of advances bearing interest:

(i) No advance shall be sanctioned unless a certificate from the Accountant General (no such certificate shall be required if the advance is sanctioned by the Finance Department in emergent cases) to this effect is issued, provided that there is a sufficient balance available for disbursement on this account;

(ii) The certificate of the availability of funds from the accounts office shall remain valid for a period of three months in cases of sanction for House Building advance and for a period of one month for other advances from the date of its issuance. If the advances are not sanctioned in the given period, a fresh certificate may be sought before issuance of such sanctions.

(2) The last pay certificate granted to a Government servant under advances shall specify the original amount of such advances, the amount repaid and the balance along with interest, if any, accrued in accordance with Rule 197 (3) infra.

(3) Simple interest at the rate specially fixed by the competent authority for the purpose shall be charged on advances granted to Government servants for house building (including advances for the purchase and repair of houses) and for the purchase of motor cars and motorcycles. The interest will be calculated on the outstanding balances on the last day of each month. In cases where, under Rule 48 ante, pay for a month is paid before the end of the month, an installment of an advance recovered through the pay will be taken as having been refunded on the 1st of the following month, the normal date for the disbursement of

pay. When an advance is drawn in more than one installment, the rate of interest recoverable is determined with reference to the date on which the first installment is drawn.

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

(5) No interest shall be charged on advances from Government servants in Scale 1 to 15.

(6) In case a Government servant, who was in Scale-15 or below at the time when advance was sanctioned to him, is promoted to Scale-16 or above, no interest shall be charged from him. However, if the amount of advance is revised because of his pay in Scale-17 or above, interest shall become payable under the normal rules and instructions.

(7) In case a Government servant, who was in Scale-16 or above, when advance was sanctioned to him, is reverted to a post in Scale-15 or below, interest shall be charged from him under the normal rules and instructions.

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

198. Advances for construction of a house: (1) Advances may be sanctioned by the competent authority (vide Rule 187) to Government servants who desire to build house for occupation by themselves or by their families. The advance will be admissible for the construction of a house anywhere in Pakistan.

(2) All such advances shall be required for the purpose of building a suitable house for the residence of the Government servants concerned, or for their families and if more is advanced than expended for the purpose, the surplus shall be refunded to the Government.

(3) The advance shall be drawn by installments; the amount of each installment being equal to the likely expenditure in the next three months. Satisfactory evidence shall be produced to show that the amount of the installment has been utilized for the purpose for which it was drawn before the next installment is paid. The repayment shall commence not beyond the fourth issue of pay after the first installment is taken and be completed in ten years or less.

Note-1: To ensure that advance is properly utilized, a certificate in the following form from the Controlling Officer in the case of Officers and from the Drawing and Disbursing Officer in case of officials shall be attached with the bill for withdrawal of advance.

"Certified that the amount (Rs.....) being the installment towards the house building advance granted to Mr..... is likely to be required for expenditure in the next three months and that I am satisfied that the amount previously advanced has actually been utilized for the purpose for which it was drawn".

Signature of Drawing/ Controlling Officer

Note-2: If an advance is paid in lump sum, the recovery shall commence not beyond the 4th issue of pay after the payment of the advance.

Note-3: The recovery of the advance shall be regulated in a manner that a Government servant is not required to pay more than one-fourth of his pay in any month, shall his remaining period of service is less than 10 years and unless he gives a written consent to a higher rate of deduction.

(4) The amount of advance to be given to a Government servant shall be determined by the Finance Department from time to time; not more than one advance shall be made in favour of a Government servant during his entire service.

(5) The advance for construction of house may be granted up to the age of 40 years. Between the ages of 40 to 50 years, a written undertaking may be obtained from him that recovery may be made from his pay at uniform rate not exceeding $1/4^{\text{th}}$ of his pay, so that the amount of the advance is repaid in full before his attaining the age of 60 years. In the case of an employee above the age of 48 years, the amount of the advance shall be reduced to enable the deduction to be made at a rate not exceeding $1/4^{\text{th}}$ of pay in any one month to complete the recovery before his attaining the age of 60 years.

(6) Advances shall be recovered by the deduction of monthly installments, equal to over one hundred and twentieth part of the total advance, from the pay bills of the Government servant concerned. The authority sanctioning an advance, however, may permit recovery to be made in a smaller number of installments, if the Government servant receiving the advance so desires. The amount of interest will be recovered in one or more installments, each such installment being not appreciably greater than the installments by which the principal was recovered. The recovery of interest will commence from the month following in which the whole of the principal has been repaid.

(7) Recovery shall not be affected by the fact that the Government servant is on leave of any kind and is drawing leave salary or is under suspension. During the extraordinary leave without pay and allowances, the installments shall be recovered in cash. If the government servant fails to pay the installment in cash, the arrears of installments shall be recovered in lump sum from the first payment of pay and allowances, which may become due at the end of leave.

(8) In order to secure Government from the loss consequent upon a Government servant's death or quitting the service before complete repayment of the advance, along with accrued interest thereon, the house so built, together with the land shall be mortgaged to the Government, and the mortgage will be released by the Government on liquidation of the full due amount.

(9) The mortgage bond will be prepared in Form-50 of SFR Volume-II. For purposes of re-conveyance, it will be sufficient if the mortgage deed is returned to the mortgagor, with an endorsement that the mortgage debt has been fully realized or paid off. The mortgagor, if he wishes, can get such endorsement or acknowledgment registered at his own cost. No particular form of endorsement is necessary. If however, the mortgagor insists on a formal re-conveyance, it shall be prepared in Form-54 of SFR Volume-II.

(10) Wherever a house is to be built, a statement to this effect may be prepared or rendered stating that he has an undisputed title or interest in the land on which it is proposed to build a house; or that his interest is such that the advance will be sufficiently secured by its mortgage to Government and by Government's right of foreclosing with following stipulation:

(1) that in the case of an advance for the purchase of a house he will obtain such title or interest as soon as the purchase price is paid;

(2) that there will be no legal obstacle in either case to the property being mortgaged to Government; and

(3) that Government will have the right of foreclosing on the condition mentioned in the mortgage bond.

(11) When two persons, both being government servants, jointly build a house i.e., husband and wife, father and son, both being Government servants each one may at the discretion of the loan sanctioning authority, be granted separate loan subject to the conditions laid down in these rules.

(12) The applicant's title to the property shall be examined by the sanctioning authority before the advance is actually paid, and in case where there is any doubt as to the validity of that title, the Revenue and Registration authorities, or if technical legal advice is necessary, the Law Department, Sindh Government shall be consulted. It shall be seen that, in the case of a house-building advance, he has an undisputed title to the land on which the house is to be built and that, in the case of an advance for the purchase of a house, he will obtain such title as soon as the purchase price is paid; that there will be no legal obstacle in either case to the property being mortgaged to Government; and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.

Note-1: To save the Government from loss, the applicant's title to the property shall be carefully examined by the sanctioning authority and the laid down instructions shall be followed.

Note-2: This rule does not also preclude the grant of advances for the purpose of building house on plots of land taken from any Improvement Trust or Registered Co-operative Housing Society or Housing, Urban Development Department or Development Authority or House Building Finance Company under an agreement for sale even though in such case the Government servant concerned acquires proprietary rights to the land only if he constructs the house in accordance with the terms of the said agreement. The grant of an advance in such cases is, however, subject to the condition that the applicant executes an agreement in Form-51 of SFR Volume-II, undertaking to repay the advance and to execute a mortgage of the land and buildings immediately he acquires proprietary rights thereto. Advances sanctioned under this note will be made in installments, the first installment not exceeding the amount of the premium paid for the site and subsequent installment based on the progress of work.

Note-3: The Controlling Officer in the case of officers and the Head of office in the case of other Government servants, while submitting the claim for payment, shall send to the Accounts Officer, a certificate either in the bill on which advance is drawn or separately to the effect that the mortgage bond in Form-50 of SFR Volume-II, has been executed by the Government servant taking the advance and that it has been duly registered.

(13) A Government servant quitting one government service for another or is transferred from the station where he has built a house, before the whole amount due has been liquidated, will continue to be liable to the deduction of his monthly installment until the advance with interest accrued thereon has been repaid. However, with the special sanction of Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any Government servant, the future deductions being made from the pay of such Government servant. (Appendix-14)

(14) Application for advances shall be made through the applicant's departmental superior authority, who will record his opinion endorsing the necessity of the solicited assistance. The

applicant shall certify that the sum will be expended in the building only, and shall also pledge himself that, if there are any surplus funds after the completion of the house, they will at once be refunded to the Government.

Note-1: Advances may also be given, wherever considered necessary, for the purchase of land on which a house will be constructed if the other conditions laid down in this rule are satisfied; the total amount of the advance for the purchase of land and the construction of the house as determined by Finance Department from time to time.

Note-2: The officer shall sign an agreement in Form-52 of SFR Volume-II, at the time of taking an advance for the purchase of land and the amount shall not exceed from what is required for the purpose. A mortgage deed in Form-53 of SFR Volume-II shall be executed before any further advance is drawn for the purpose of constructing the house. The mortgage deed shall be registered within four months of its execution. To save the Government from loss, the applicant's title to the property shall be carefully examined by the sanctioning authority.

Note-3: The intention of the terms of agreement in Form-53 of SFR Volume-II will be met if the head of the office satisfies himself that the construction of house has actually been started within one month of the advance being drawn. The departmental superior authority of the grantee of the advance shall also satisfy themselves that the building's construction is completed without any avoidable delay.

199. Advance for Purchase of a House: An advance may be made to a government servant for the purchase of a house including a flat in a multi-storied building. The general principles of Rules 197 (3) & 198 *ibid* will be applicable for construction of house and the Government servant in addition to a mortgage deed will also be required to deposit with Government satisfactory evidence of a clear title to the house/flat.

Note-1: An advance drawn under this rule may include the provision not only for the cost of the purchased house but also for the cost of any repair or improvements which the purchaser of the house may desire to undertake.

Note-2: The advance may be drawn in full at once, but satisfactory evidence shall be produced before the Accounts Officer to show that the amount advanced for the purchase has been spent within 3 months of its withdrawal. A certificate to this effect from the head of office will ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be completed in ten years. Interest will be calculated in accordance with the Rule 197 (3) and 198 *ibid* and the recovery thereof will be made as laid down in rule 198 *ibid*.

Note-3: When asking for the authority for the payment of advance, the Controlling Officer shall record on the bills a certificate to the effect that he has secured and retained with him an agreement in Form-52 of SFR Volume-II, signed by the applicant pending execution of the final mortgage bond in Form-52 of SFR Volume-II, after the house is actually purchased. The fact of execution and registration of the latter bond shall also be intimated to the Accounts Officer as soon as possible.

200. Advance for repairs of a House: An advance may be made under the following conditions to a government servant to enable him to effect the repairs of the house:

(a) An advance may be made only if;

(1) The repairs are required to make the house habitable;

- (2) They are not in the nature of ordinary repairs; and
 - (3) They involve an outlay large in comparison with the value of the house.
- (b) Not more than one advance is admissible in respect of the same house.
- (c) No advance shall exceed six months' pay of the Government servant to whom it is made, and it will be drawn as laid down in under Rule 198(3) *ibid*.
- (d) Subject to the above, the general principles laid down in Rule 198 *ibid*, the maximum period for repayment of such advances shall be 24 months. Interest will be calculated and recovered in accordance with Rule 198 *ibid*.

Note: These advances shall not be granted to Government servants unless they can be repaid before the normal date of retirement from service. The sanctioning authorities will include a provision to this effect in their orders of sanction. The applicant shall make a statement to this effect and the superior authority shall certify whether, in his judgment, the statement can be accepted as correct.

201. Advance for Purchase of Motor Car: (1) Advance may be sanctioned to a government servant for the purchase of a motor car subject to the following conditions:

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

Note-1: In the case of Government servant who imports car as personal baggage on return from deputation or study tour abroad, the advance would be meant to cover the charges on account of Custom Duty, Sales Tax & Inland Freight.

Note-2: Government servants up to Basic Scale-15 would not be entitled to Motor Car Advance.

- (c) Except for special reasons which shall be recorded in writing, a fresh advance shall not be sanctioned within a period of three years from the date on which the previous advance was drawn. Before the withdrawal of a fresh advance, the balance of the outstanding advance together with the interest thereon shall be completely repaid.
- (d) In all cases in which a car is sold before the advance has been fully repaid along with interest, the sale-proceeds shall be utilized to the necessary extent towards the repayment of outstanding balance of the loan; provided that when the car is sold only to purchase another car and the sanctioning authority may permit a Government servant to use the sale proceeds towards such purchase, subject to the following conditions:
 - (i) The sale price will be set off against the cost of the new car and no second advance, would be admissible;
 - (ii) The outstanding amount in excess of the cost of new car will be refunded;
 - (iii) The outstanding amount shall be repaid once;
 - (iv) The new car shall be insured and mortgaged to the Government as required under these rules.

(e) An advance for the purchase of a motor car for use during the period of deputation may not be granted to a Government servant about to proceed on deputation out of Pakistan.

Note-1: In case a Government servant draws an advance for the purchase of a new motor car, he shall produce evidence to the effect that the dealer will supply him with a Motor Car within six months of the withdrawal of funds. In the case of second-hand car, evidence shall also be produced by the officer to the effect that the seller of the conveyance is prepared to dispose of the Motor Car of the type—— No.—— Make—— to the officer concerned within one month of the withdrawal of the funds. This condition shall always be mentioned in the letters sanctioning such advances. Failing such completion and payment, the full amount of the advance drawn with interest thereon for one/ two month shall be refunded to the Government.

Note-2: At the time of drawing the advance the Government servant will be required to execute an agreement in Form-55 of SFR Volume-II. No advance will be granted until this agreement has been signed. This condition shall be clearly stated in all orders sanctioning such advances. When the advance is drawn, the sanctioning authority will furnish to the Accounts Officer / Treasury Officer a certificate that an agreement in Form-55 of SFR Volume-II has been signed by the Government servant drawing the advance and that it has been examined and found to be in order. The sanctioning authority shall see that the conveyance is purchased within the period stipulated in Note 2 above from the date on which the advance is drawn. On completing the purchase, the Government servant will further be required to execute a mortgage bond in Form-56 of SFR Volume-II hypothecating the conveyance to the Government as security for the advance (Such a bond is exempt from the duty chargeable under Section 40, clause (b) of schedule 1 of the Stamp Act, 1899). The cost price of the conveyance shall be entered in the schedule of specifications attached to the bond. This bond shall be promptly submitted by the sanctioning authority to the Accounts Officer / Treasury Officer for examination before the final record. The mortgage bonds shall be kept in the safe custody of the administrative department concerned in cases in which the advance is sanctioned by the Government. When the advance has been fully repaid the bond shall be returned to the Government servant concerned, duly cancelled, after obtaining from the Accounts Officer / Treasury Officer's office a certificate that the complete repayment of the advance has been made. Administrative departments shall satisfy themselves by careful scrutiny of all such bonds that they are in proper legal form and have been regularly executed.

Note 3: The form of mortgage bond executed by a government servant drawing an advance in Pakistan for the purchase of a motor car provides for insurance against the full loss by fire, theft or accident, and the borrower is required to execute a subsidiary bond in Form-57 of SFR Volume-II.

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

- (i) Vendor's receipt
- (ii) Mortgage Deed, and
- (iii) Insurance Policy

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

(4) Such insurance of the car shall be effected within one month from the date of purchase of the car. A Government servant drawing a similar advance abroad is required to effect insurance within one month of his arrival in Pakistan unless an insurance policy is already in existence. On receipt of the certificate prescribed in the first sub-paragraph of Note 3 above, the Accountant General, Sindh will obtain from the Government servant drawing the advance a letter to the Motor Insurance Company with whom the motor car is insured to notify to them that the Government is interested in the secured insurance policy. He will himself forward this letter to the Company and obtain their acknowledgment. In the case of insurances effected on annual basis, the process prescribed above shall be repeated every year until the advance has been fully repaid to Government. As soon as the insurance has been effected, the policy or renewal note, as the case shall be submitted to the Accountant General for scrutiny. Contravention of these orders (evidence in respect of compliance wherewith shall be promptly furnished to the Accountant General) will render the Government servant liable to refund the whole of the amount advanced with interest accrued unless a cogent reason is recorded to the contrary. The amount for which the car is insured during any period shall not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance shall be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason, the amount insured under a current policy is less than the outstanding balance of the advance including interest already accrued, the Government servant will be required by the Accountant General to refund the difference to Government. The amount to be refunded shall be recovered in not more than three monthly installments.

Note-4: Advances for the purchase of motor cars to temporary Government servants shall not exceed 36 months' salary amount. Such advances shall be sanctioned ordinarily only when there is reasonable prospect of the officer continuing in Government employment till the complete repayment of the advance.

Note-5: This rule does not preclude the grant of an advance after the conveyance referred in this rule has been purchased, provided application is made within one month of taking delivery.

202. Advance for the purchase of Motor Cycle: An advance for the purchase of motor cycle may be sanctioned to a Government servant on the conditions laid down in Rule 201 *ibid* and the notes thereunder which shall apply *mutatis mutandis* excepting clause (2) thereof and further to the conditions given below:

(a) That the amount of advance does not exceed six (6) months' pay. If the actual price paid is less than the advance taken, the balance shall henceforth be refunded to the Government.

(b) Recovery will be made unless otherwise, the competent authority specially directs, by deducting monthly installments equal to one-twelfth part of the advance from the pay of the concerned Government servant. The amount of interest will be recovered as laid down in Rule 13.4 and the note thereunder.

203. Other Miscellaneous Advances: Advances may also be made for the purposes specified below:

(i) To a government servant under orders of transfer, up to an amount not exceeding one month's substantive pay plus travel allowance to which he may be entitled under the rules in the consequence of transfer. Such advances may be sanctioned by any Government servant who shall not ordinarily be of a lower rank than the District Officer in charge in the department concerned, or any authority specifically empowered by Government; in favour of any officer under his control, including himself.

(ii)- The advances shall be recorded on the Government servant's last-pay certificate. The advance of pay shall be recovered from the pay of the Government servant in three equal monthly installments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travel allowance shall be recovered in full on submission of the Government servant's travel allowance bill. The advances referred in this clause are also permissible to a government servant who receives orders of transfer during leave.

Note-1: Authorities competent to sanction advances under this clause may sanction such advances for themselves also.

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

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

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

204. Advance on Tour: A Government servant other than an inspecting officer for himself or an assistant or deputy, proceeding on tour, up to an amount sufficient to cover for a month his contingent charges, such as those for the hire of conveyances for the carriage of records, or other Government property, subject to adjustment upon the Government servant's return to headquarters or 30th June, whichever is earlier. Advances can be sanctioned by officers of Category I and II specified in First Schedule to the Sindh Delegation of Financial Powers and Financial Control Rules, 2019 on the following conditions:

(a) That the advance shall be just sufficient to cover for a period of tour or a month, whichever is earlier, travel expenses of the officer and his contingent charges such as those for the hire of conveyances, etc., subject to adjustment upon return to headquarters or the 30th June, whichever is earlier;

(b) The officer who has taken an advance for any particular journey may not take payment in travel allowance or other bills drawn in respect of the same journey while the advance, or any portion of it, still remains unadjusted;

(c) The advance is recommended by the officer who countersigns the travel allowance bill; and

(d) The officials when proceeding on tour shall be granted 'Travel Allowance Advance' sufficient to cover their personal travel expenses by the Head of their office subject to adjustment on completion of their tour or 30th June, whichever is earlier.

Note-1: A second advance cannot be made to the same Government servant under this rule until the first has been accounted for.

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

Note-3: Authorities competent to sanction advances under this clause may sanction such advances for themselves also.

205. Conditions of Repayment: All advances are subject to adjustment by the Government servants receiving them in accordance with rules applicable in each case. When an advance is adjustable by recovery, the amount to be recovered monthly shall not be affected by the fact of a government servant on leave of any kind with allowances or on subsistence allowance. A competent authority may, in exceptional cases, order a reduction in the amount of the monthly installment but the whole amount shall have to be completely recovered by the due date.

206. Irrecoverable Advances: A competent authority may remit advances or waive recovery of advances which are found to be irrecoverable, under the powers prescribed under the Sindh Delegation of Financial Powers and Financial Control Rules, 2019 (amended from time to time).

CHAPTER-14

DEPOSITS

207. Type of Deposits: (1) Moneys received at the Bank for deposit in the Public Account are classified according to the department through which they are received, the usual classes being (i) Revenue Deposits (ii) Civil Court Deposits and (iii) Criminal Court Deposits. Another important class is 'Personal Deposits' for which an account being maintained at the Accounts Office as a banking deposit account, and the receipt and payments are recorded in personal ledgers. In addition, there are also other types of deposits including the deposits of fees received by Government servants for the work done for private bodies; deposits for work to be done for public bodies and individuals; unclaimed General Provident Fund deposits; deposits of Police Clothing and Equipment Fund; and Public Works Department.

Note: Separate registers shall be kept for each class of deposits in accordance with the directions contained in this behalf in the Account Code, Vol. II, or under special instructions of the Finance Department or Government as the case may be.

(2) Unless there is anything repugnant in the subject or context, the relevant provisions of this part shall apply to deposit transactions of the Public Works and other Departments whose initial accounts are kept in departmental offices, except when they may be varied or supplemented by departmental regulations.

208. General Rules and Limitations: (1) No moneys shall be received for deposit in the Public Account unless they are declared as such by virtue of any statutory provision or by any general or special orders of the Government and whereby they are required or authorized to be held in the custody of the Government.

(2) The Accounts Officer / Treasury Officer shall see that, save as expressly otherwise provided by these rules, no money is credited as a deposit except under the formal orders of a Court or other competent authority and also, if the amount could be credited to prescribed receipt object in the Government accounts, he shall make representations to the Court or authority ordering its acceptance or in whose favour the deposit was received.

(3) The treatment of the following items as deposits is prohibited:

(i) No pay, pension or other allowances drawn via manual payments shall be placed in deposit on the ground of the absence of the payee or for any other reason.

Note: When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only and payment of his computed share made, the balance being placed in deposit.

(ii) No fines shall be placed in deposit on the ground that the appeal is pending; they shall be credited at once to the Government, and refunded, if necessary, on the order of the appellate Court. However, the compensation fines (including costs in criminal cases) due to an injured party, and not to the Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(iii) No refunds, whether of stamps or of other receipts can be drawn to be lodged in deposit pending demand by the payee.

(4) No bullion or jewelry or other property received for custody and restoration in kind shall be brought on the deposit account, though the value be stated in money.

(5) Government Promissory Notes or other security deposits (not being cash) received from revenue farmers, contractors or other parties shall on no account be credited as deposits.

(6) The sale proceeds of unclaimed impounded cattle shall be kept in deposits for three months, and if no claim is made within that time, be credited to the proper account.

(7) The sale-proceeds of unclaimed property shall not to be placed in deposit at all; under the Section 26 of the Police Act 1861, the property itself is to be kept for six months, but no moneys realized by sale is at once (Section 27) placed at the disposal of the Government and shall be taken to credit to the concerned receipt head. Exception shall, however, be made in the case of property left by persons dying intestate and without heirs, which Civil Courts will secure and hold for certain periods in accordance with the local law.

Note-1: If unclaimed property be perishable and be sold because it cannot be kept or if it is be sold for the benefit of the owner or because its value is less than rupees one thousand, its proceeds shall be held for six months in deposit, but the circumstances shall be clearly stated in the challan presented at the Treasury for entry under "Nature of deposits" in the deposit register.

Note-2: Money belonging to prisoners in jail shall not be held for a longer period by the Jail Department and shall be paid into the Bank at convenient intervals.

Note-3: The Police Department shall have no deposit except security and earnest money deposits, which shall be paid into the Bank as Revenue Deposits; unclaimed property found by, or delivered to a police officer shall be made over to the Magistrate.

Note-4: Sale proceeds of old stores or Government property shall be credited to the Government at once.

Note-5: Receipts for which full particulars are not shown shall not be placed in deposit but shall be credited under object code "Others" of the department concerned.

(8) The following provisions apply to the moneys tendered for credit as Personal Deposits at a Bank:

(a) Moneys tendered by or on behalf of wards and attached estates, and estates under Government management, may be accepted at a Bank for credit as Personal Deposits.

(b) Save as provided above, moneys tendered by Government officers acting in their official or any other capacity, and funds of quasi-public institutions, may not be accepted as Personal Deposits at a Bank without the special permission of the Finance Department for the opening of a banking account with that Accounts office/ Treasury. Such permission may not be granted, unless the Government be satisfied that the initial accounts of moneys to be held in such Personal Deposit accounts are properly maintained and are subject to audit.

(c) Nothing contained in this rule shall operate to affect the banking accounts kept at a Treasury of any Personal Deposits which formed part of the Public Account on the date of promulgation of these rules.

(9) Save as otherwise provided by any law or rule having the force of law, and subject to any general or special orders of the Government to the contrary, the provisions of Rules 212 & 213 infra apply mutatis mutandis to Personal Deposits and all other classes of Deposits dealt with in this part.

209. Revenue Deposits: (1) Revenue Deposits shall be made in Revenue, Criminal and Civil Courts other than Small Cause Courts or in connection with revenue administration; These deposits include:

- (i) Advance deposits in cash by Government lessees, under lease agreement of Government land.
- (ii) Other amounts received by Government but payable to private persons.
- (iii) Security payments made by License holders.
- (iv) Remittances made to the District Collector by Consuls and Administrators of intestate properties/estates in foreign countries for payments to heirs of deceased emigrants.
- (v) Publication charges in insolvency cases.
- (vi) Probate in letters of administration and succession certificate fees.
- (vii) One-fourth or one-fifth of auction or sale money of attached properties.
- (viii) Commission fees.

Note-1: No previous authority of a departmental Government servant to receive this money is necessary, but the depositor shall mention the designation of the Government servant in whose favour he makes the deposit; and that designation shall be stated on the deposit challan.

Note-2: The amount credited into the Bank on account of cost of court-fee stamps required for succession certificate shall be drawn on revenue deposit repayment voucher which shall be prepared not in favour of the applicant but in favour of the Officer in charge of the Accounts Office who will credit the amount by transfer credit to the object **B02731**-sale of stamps (judicial) and issue the stamps in the name of the applicant.

(2) All deposits shall be separately paid into the Bank with challan or other documents setting forth all the particulars necessary for the entries to be made in the register of deposit receipts.

Note: Each item of receipt shall be recorded in the register of receipts and each entry shall be checked and initialed by the Accounts Officer / Treasury Officer in accordance with the directions contained in this behalf in the Account Code, Vol. II.

(3) In respect of Performance Security / guarantee deposits made by intending tenderers of the Civil and the Defense Departments, which are creditable as Revenue Deposits, no previous authority of the departmental officer is necessary, but the depositor shall state the designation of the officer in whose favour he is making the deposit, and that designation shall be mentioned on the receipt given by the Treasury. These deposits may be received at the district accounts offices/ treasuries or wherever authorization to receive such deposits have been given.

210. Repayment: (1) Refunds of deposits may be made only on the receipt of the person entitled to them after production of due authority.

(2) Save as provided in Rule 211 (3) infra, a person claiming refund of a deposit shall produce an order of the authority which ordered acceptance of the deposit. The Accounts Officer / Treasury Officer shall compare the order with the entry in the register of receipts and, if the balance be sufficient, he will take the payee's receipt, make payments, and record it at once under his initials both in the register of repayments and in that of receipts, noting in

both the date and amount of the repayment. If there is insufficient balance at the credit of a particular item, the Accounts Officer / Treasury Officer shall endorse this fact on the order and return it to the presenting person.

211. Repayment Order and Voucher: (1) Form-46 of SFR Volume-II shall be used for repayment order and voucher for repaid deposits. A deposit repayment voucher shall, in no case, be prepared at the Accounts Office. As a safeguard against fraud, the authority ordering repayment shall enter the name of the payee after the words 'Passed for payment', thus: "Passed for payment in favour of CNIC No.".

(2) Performance Security deposits of the Civil and the Defense Departments shall not be refunded except under the authority of an order endorsed on the original deposit receipt of the Bank/ Accounts Officer by the departmental officer in whose favour the deposit was made, and under no circumstances part payment will be made.

(3) If the departmental officer desires that an item of Performance Security deposit, instead of being refunded, shall be carried to the credit of the Government, he shall return the deposit receipt with this direction where upon the Accounts Officer will make the necessary transfer on the authority of this voucher.

(4) To avoid the inconvenience and risk associated with the payment of money, on orders recorded in Urdu / local language, and to exercise caution in the issue of such orders, every order issued by a Court or office for the payment of money from a Treasury shall be in English unless the officer ordering the payment is unacquainted with that language. If the Drawing and Disbursing Officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the Urdu / local language commonly known in the district, as well as in English.

(5) Unless it be otherwise provided by any law or rule, or order issued by competent authority, a deposit repayment order shall remain in force for a period of one month from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.

212. Lapsed deposits: (1) Deposits not exceeding rupees one hundred remaining unclaimed for one whole financial year, balances not exceeding rupees one hundred of deposits partly repaid during the year of closing, and all balances unclaimed for more than three complete financial years shall, at the close of June in each year, stand lapsed and credited to Government by means of transfer entry in the Accounts Office.

Exception: All items on account of Sheriff's Petty Accounts irrespective of their amounts will remain current for three complete financial years and lapse to Government only on the expiry of that period. The Presiding Officers of the court concerned will certify on the statements showing the amount which shall lapse to Government on the expiry of three years, that all such amounts have been included in the statements.

Note-1: In case of Treasury office, Karachi, the total of the list of credits to Government account, referred to in Article 127 of Account Code, Volume II, shall be deducted in the plus and minus memorandum from balance shown at credit of a particular class of deposits, the list itself, signed by the Collector, being forwarded to the Accountant General. This duty may be delegated by the Collector to an officer of the district not being the Treasury Officer.

Note-2: The Accounts Officer / Treasury Officer shall, in addition to the list required by Article 127 of Account Code, Volume II, prepare each year by 30th June a list of deposits exceeding Rs.10,000/ which remained deposited for over a month, and shall send to the District

Collector or other Government servant concerned a suitable extract from the list, to enable them to consider whether an notice in addition to the one referred to in the Note-3 below Rule 78 shall issue to the payee.

Note-3: For this rule, the age of a repayable item or of a balance to be reckoned as dating from the time when the item or the balance became first repayable.

(2) The Government may, in relation to any particular class of deposits, issue orders varying or relaxing any of the conditions or limitations specified in the last preceding rule.

(3) Deposits credited to the Government shall not be repaid without the sanction of the Accounts Officer, who shall authorize payment on ascertaining that the item was really received and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the officer signing the Refund voucher on Form-58 of SFR Volume-II. Nevertheless, the payment of the deposit shall be recorded in the register of receipts to guard against a second payment.

Note: As district registers of receipts are destroyed after varying intervals, the entry of repayments in those registers will not be possible if the repayment is made after the registers have been destroyed. The ruling in the last sentence of the above rule is therefore inoperative in such cases. As Accounts Officer has no means for verifying a claimant's title to a refund, in such cases the responsibility of such verification will devolve on the authority who signs the refund voucher in Form-58 of SFR Volume-II.

(4) Sanction for Refund Voucher shall be made in Form-58 of SFR Volume-II. There shall be a separate application for deposits repayable to each person, and it shall be used as the bill on which the payment is to be made at the Treasury.

(5) If the payment is made after the register of receipts has been destroyed, the responsibility for verifying the claimant's title to refund shall devolve on the authority who signs the Refund voucher in Form-58 of SFR Volume-II.

213. Civil Court Deposits and Sheriff's Petty Accounts: The deposits of civil courts other than the deposits of small cause courts and 'Sheriffs Petty Account' are treated in accounts as Revenue Deposits. The deposits of Small Cause Courts and Sheriffs Petty Accounts are accounted for under "Civil Courts Deposits" and "Personal Deposits", respectively.

214. Maintenance of Accounts: (1) Civil Courts other than Small Cause Courts, each item of deposit is separately paid into and drawn from the Accounts Office, upon the documents passed by the Presiding Officer and setting forth the particulars necessary for the entries in the receipt registers. The registers of receipt and repayment are kept, and the monthly and annual returns and list of lapsed balances are submitted by the Accounts Officer / Treasury Officer Karachi in the manner prescribed for revenue deposits, although the sets of registers and returns at the Treasury shall all be kept separate from those of the revenue deposits (See also Article 71 of Account Code, Volume II).

Note-1: The object and effect of the arrangement set out above is simply to relieve the Accounts Officer / Treasury Officer of responsibility for the details of the deposit transactions and not to abolish the detailed record. Moreover, the intention is also to confine such records to the departmental office in which registers of receipts and repayments and other initial records shall be kept in accordance with the directions contained in the Account Code, Vol-II. The Civil Court in this case shall be responsible for the submission of such monthly and periodical accounts and returns as may be required by the Accountant General, Sindh, although the vouchers are to be sent by the Accounts Officer / Treasury Officer.

Note-2: In case in which the banking accounts are maintained in the Accounts Office, each Civil or Criminal Court shall incorporate in its own accounts the deposit items of its subordinate Courts as a Treasury does those of sub-treasuries, unless any subordinate Court is authorized to keep independent accounts and submit the returns directly to the Accountant General, Sindh. Separate accounts shall be kept for, and separate returns submitted by the several Small Cause Courts.

(2) Each transaction of receipt or payment of a Civil or a Criminal Court deposit shall be initialed by the Judge or by some duly authorized Officer of the Court.

(3) In Civil Courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.), the detailed control may with the approval of the Senior Civil Judge be left with the receiving Court.

215. Small Cause Courts: All deposits are paid into and held at the Court. However, whenever the sum in possession of the Court exceeds Rs.1,000.00, the excess amount at once be remitted to the Government Treasury. All repayments are made by the Court itself out of the held balances without the intervention of the Accounts Officer / Treasury Officer. If, however, the balance is not sufficient to meet the claims, the repayment is made by cheques on the Accounts Officer / Treasury Officer against the surplus collections remitted to the Treasury. All transactions of receipts and payments are brought to account by the Court concerned in the registers of receipts and repayments maintained by it. The gross receipts and repayments are reported by the Courts concerned from time to time, including repayments by cheques at the Treasury which are taken by the Accounts Officer / Treasury Officer to the personal deposit account opened separately for each Court. These personal ledgers and the corresponding accounts and returns shall be kept by the Accounts Officer / Treasury Officers in the form prescribed for personal deposits. Moreover, these are to be kept quite separate from those of personal deposits proper, being designated as "Civil Courts Deposits". Each Court submits to the Accounts Officer / Treasury Officer monthly returns i.e., extract registers of deposits, receipts, and repayments with vouchers duly stamped wherever necessary, and plus and minus memorandum, quarterly certificate, clearance register and statement of lapses, etc. These returns are transmitted in original by the Accounts Officer / Treasury Officer to the Accountant General.

216. Sheriff's Petty Accounts: (1) The Sheriff's Petty Accounts are made up of the numerous petty sums received by Civil, Revenue and Criminal Courts from parties to suits or other-judicial proceedings for immediate disbursement in full (as for diet money of witnesses, commission fees, etc.).

Note-1: The receiving Court, however, shall record and deal with these petty deposits with the same care and formality as others. It shall enter all in detail in register of deposit receipt of the ordinary form labelled "Sheriff's petty accounts" and repayment shall be recorded in the similar separate registers of repayments, both to be handled and attested like the general registers. From these two separate registers, daily totals shall be carried into general registers, (though, of course, without numbers) and also into a register of the personal ledger form in which a daily balance shall be struck; monthly totals of receipts and of payments on Sheriff's petty accounts shall be noted on the abstracts from the general registers submitted to the Accountant General, Sindh, and lapses periodically reported.

(2) No vouchers are required in support of repayments, but a certificate to the effect that the accounts are maintained in proper form and are in order, and that payments have been made to the rightful parties and their receipts taken and are with the Nazir. Similarly, the

certificate shall also record that these have been so cancelled and they cannot be used again to support a second claim against Government. Such a certificate is required from each Senior Civil Judge for all petty sums repaid by his Court. Moreover, if the Senior Civil Judge takes the responsibility on himself to give the certificate for all the Courts, it will be sufficient.

Note: [For details see Chapter 8 of High Court Rules and Orders, Volume II.]

217. Agreement with the Accounts Office: (1) When different Civil Courts of a district deal with the Accounts Office, the Accounts Officer / Treasury Officer may facilitate the comparison of the accounts, open a Personal Deposit account for each Court, even though the deposit transactions of the subordinate Courts are ought to be brought by a superior Court in detail on its own registers.

Note: To prevent disagreement between the deposit figures reported to the Accountant General, Sindh by Civil Courts and by Accounts Officer / Treasury Officers, it is necessary that the courts shall report completed transactions. A Civil Court may not receive money but give the intending depositor an order for the Accounts Officer / Treasury Officer to accept it. However, while recording the issue of the order register in sufficient detail, it shall not bring the item on the deposit registers till the Accounts Officer / Treasury Officer advises the receipt. Similarly, it shall ascertain from the Treasury at the close of the month which of its cheques have been cashed, and detail at the foot of its extract register of repayments sent to the Accountant General, Sindh, and the cheques which are unpaid, deducting their total at the foot of the extract.

(2) The Accounts Officer / Treasury Officer shall furnish to the Court a daily advice containing list of the sums received and paid and reconcile the receipts and payments in a passbook as may be laid down by the Government.

(3) When it is inconvenient for a depositor to proceed to the Bank with the Court's order to lodge his deposit, it may be received by the Court for deposit in the Bank on daily basis. Similarly, when it is inconvenient for a claimant to proceed to the Accounts Office to obtain repayment of a deposit, the Court may pay him in cash, provided sufficient funds are available to defray the payment whether against current deposit receipts or permanent advance.

Note-1: In these cases, the gross receipts and payments taking place at the Court shall be shown as remitted to and from the Bank/Accounts Officer, and the payment be supported by the paid orders. If the receipts are more than the payments, the excess shall be remitted in cash to the Bank; and if the payments are in excess of the receipts, the Accounts Officer shall pay the excess to the Court, which will thus recoup the permanent advance account.

Note-2: No permanent advance may be given and held apart especially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

(4) When the list of lapses under Rule 212 *ibid* is made up by the Court notice, the amount shall be sent to the Accounts Officer / Treasury Officer to enable him to deduct the amount in the personal ledger.

218. Personal Deposits: (1) Special banking accounts are sometimes kept for certain classes of deposit transactions of a public or quasi-public nature (such as receipts and payments on account of wards and attached estates under Government management) for which it is not necessary to treat each disbursement as made against a particular receipt. The accounts so kept in the Accounts Office as banking deposit accounts are called 'Personal Deposit Accounts'

(2) Moneys tendered by Government Officers acting in their official or any other capacity and funds of quasi-public institutions may not be accepted as Personal Deposits at the Accounts Office without the sanction of the Government.

(3) The Local Governments / Local Councils and Autonomous Bodies under the control of the Provincial Government may be required to place the surplus balance in the Personal Deposit in such manner as may be prescribed by the Government from time to time.

(4) A list of such accounts shall be circulated in July every year by the Finance Department.

219. Accounts and Returns: Rules relating to the recording of personal deposits transactions in the registers of personal deposits accounts and in the register of personal deposits and to the submission of monthly and other returns connected therewith are given in Article 68, 70, 108 and 126 of Account Code, Volume-II.

Note-1: In the case of personal deposits accounts (Article 68 of Account Code, Volume-II), it is not necessary to transfer the accounts to a new volume with a new year but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts shall be simultaneously carried forward to a new volume.

Note-2: If there be a large number of transactions on the same day, a balance in the personal deposits account need not be struck after each transaction. However, in case the Accounts Officer / Treasury Officer considers that there is a possibility of an over withdrawal, he shall by totaling the items of receipts and refunds, strike the entries as overdrawn. Similarly, the Accounts Officer / Treasury Officer shall invariably strike a total at the end of each day's transactions.

Note-3: In the case of Minor's Estate where the District Judges are ex-officio guardians under Section 18 of the Act, VIII of 1890, and section 2(3) of Act, X of 1892, there is no need to have separate account of each minor, but a separate account shall be opened for each Government servant who acts as guardian of one or several minor's estates. These orders do not apply to estates under the court of wards for each of which separate account shall be maintained.

220. Pass Books: (1) A pass book in Form-59 of SFR Volume-II shall be kept for each personal deposit account. It shall be the duty of the administrator of the fund to see that the passbook is sent to the Accounts Officer / Treasury Officer at least once a month and balanced. The pass book shall remain in the personal custody of the administrator and not of the official concerned either with the paying in or paying out of money of checking the account.

(2) The Accounts Officer / Treasury Officer is responsible for seeing that each entry of receipt and payment in the pass book is correctly made and initialed by him. Further, at the end of each month, the entries on each side of the pass book are totaled and the balance struck and agreed with the Treasury accounts. The pass book shall be signed in full by the Accounts Officer / Treasury Officer with date.

(3) Each entry of receipt and payment shall be initialed after comparison with the credit challan and register of cheques paid respectively.

(4) Subject as provided in Rule 208 (9), moneys tendered as Personal Deposits may be received at the Treasury from the administrators of the deposit accounts without specification of detailed items. Unless in any case the Government directs otherwise, withdrawals can be allowed only on cheques signed by the responsible administrator of the deposit account concerned. The charge in the Treasury accounts shall be supported by the original paid cheques. Withdrawals shall on no account be allowed to exceed the balance at credit in the deposit account.

221. Deposits for Works done for Public Bodies or Individuals: (1) Payment made to the Government for the cost of land taken on their behalf under the Land Acquisition Act, shall be received at the Accounts Office in accordance with the procedure laid down in Appendix-9 of SFR Volume-II. The number and date of the award statement as well as the date on which the deposit was credited in the Treasury accounts shall be noted on all the orders and vouchers on which payments are made from the deposit account.

(2) Deposits for works to be done on behalf of other parties may be received and dealt by the Public Works and other departments carrying out the works, in accordance with the departmental regulations.

Note: When under departmental regulations the party concerned is authorized to pay the deposit direct into the Accounts Office, the accompanying challan shall clearly state the name of the department to which the amount is creditable and the division and the work to which the deposit relates.

222. Receipts and Payments: (1) Save where it is expressly provided by any law or rule having the force of law, moneys pertaining to a Local Fund may not be received for deposit at Bank/Accounts Office without some general or special order of the Government.

(2) The accounts of Local Funds at an Accounts Office shall be kept as a pure banking account, moneys being paid and drawn without the specification of the nature of receipt or expenditure. Unless in any case the Government directs otherwise, withdrawals can be made only by cheques signed by the administrator, or some responsible officer of the Local Authority concerned.

223. Verification of Balances: The balances at credit of each Local Fund shall be verified at the end of the year by the Accounts Officer / Treasury Officer in communication with the officer or committee administering the fund.

224. Other Deposit Accounts and Deposits at Treasuries: Moneys pertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this chapter may be paid into or drawn out of the Public Account in accordance with such general or special directions as may be given by the Finance Department.

CHAPTER-15
POWERS OF SANCTION

225. Powers of Administrative Departments: For according the financial sanctions, Administrative Department shall note that no department shall, without previous consultation with the Finance Department, authorize any orders (other than orders pursuant to any general delegation made under The Sindh Delegation of Financial Powers and Financial Control Rules, 2019), which either immediately, or by their repercussions, will affect the finance of the Province or which, in particular:

- (a) relates to the creation and / or up gradation of a post in cadres or the emoluments of posts or to any other conditions of service of posts which may have financial implications; or
- (b) involves any grant of lease of land or assignment of revenue or concessions, grants, lease or license of mineral or forest rights or a right to water and power or any easement or privilege in respect of such concessions; or
- (c) in any way involves any relinquishment of revenue; incur any liability, except provided under these rules, involving expenditure or transfer of moneys from Government account for investment or deposit in a bank account.

226. Powers of Subordinate Authorities: The nature and extent of the powers to sanction the expenditure have been delegated to the Administrative Departments, Head of Departments and other subordinate authorities under The Sindh Delegation of Financial Powers and Financial Control Rules, 2019.

227. Write off of Losses: (1) A competent authority may write off the final irrecoverable value of stores or goods or public money lost by fraud or negligence of individuals or other causes in accordance with the Sindh Delegation of Financial Powers and Financial Control Rules, 2019. This rule applies also to irrecoverable advances and losses of revenue.

(2) All sanctions to write off the losses shall be communicated to the Accounts Officer for scrutiny and for bringing to notice any defects of the system which appear to require further attention.

Note-1: Losses of money out of treasury balances shall not be written off except with the specific sanction of the Finance Department.

Note-2: The expression value of "stores or goods" used in this rule shall be interpreted as "book value" where priced accounts are maintained and "market value" in other cases.

228. Remission of disallowed amounts: (1) The Government may waive of the recovery of an amount disallowed in audit. On receipt of the order, for waiving the recovery the Director General Audit will withdraw the objection.

(2) Rules for showing of losses in the Government Accounts and in the Appropriation Accounts have been inserted as Appendix-16 of Sindh Financial Rules Vol II.

229. Communication of Sanctions: (1) The Accounts Officer / Treasury Officer / Accountant General is entitled to receive a copy of the orders of the authority vested with the powers to sanction expenditure of various items. As such, every sanctioning authority is responsible to see that all sanctions and orders relating to receipts and expenditure, revision of scales, creation or abolition of appointments, etc., against which pre-audit is to be conducted by the Accounts Officer / Treasury Officer / Accountant General are communicated to them in accordance with the following procedure:

(a) Communication of such orders by the Administrative Departments, the Head of Departments and other subordinate authorities, if they have been vested with such powers to sanction expenditures under The Sindh Delegation of Financial Powers and Financial Control Rules, 2019;

(b) In cases where the Administrative Department is not empowered to sanction the expenditure, and the sanctioning order is sent to the Accounts Officer / Treasury Officer / Accountant General direct by the Administrative Department and not through the Finance Department, the Accounts Officer / Treasury Officer / Accountant General shall not entertain payment and will report to the Finance Department that such an order has been issued and request that the Finance Department may share this sanctioning order with them without any loss of time.

(2) As pre-audit of the expenditure on works is conducted against technical sanctions, orders conveying such sanctions shall be communicated to the Accountant General by the sanctioning authority of the Public Works Department concerned. Similarly, in case where execution of works has been assigned to any Department / Agency other than the Public Works Department, the concerned Department / Agency shall convey the technical sanction and other relevant orders to the Accountant General/ Accounts officer concerned such orders independently of the communication of administrative approval. To facilitate pre-audit scrutiny, the authorities concerned shall invariably quote the reference of the administrative approval when they communicate technical sanction to the Accountant General.

(3) Sanctions accorded by Government for the grants of land and alienations of land revenue other than those in which assignments of land revenue are treated as cash payments shall be communicated to the Accounts Officer in a form of a consolidated monthly return giving the details necessary for enabling him to pre-audit the accorded sanctions.

(4) In all letters conveying sanctions of new expenditure including grants-in-aid, the sanctioning authorities shall invariably quote the rule under which the sanction has been accorded. Where a sanctioning authority imposes any further restrictions or conditions in addition to those laid down in the rules, such restrictions or conditions shall also be clearly set forth in the letter.

230. Signing of Sanctions: All letters or orders sanctioning expenditure, appointments, etc., shall be signed by the sanctioning authority designated to do so by the competent authority. Endorsement of such sanctions may be issued under the signature of the officer authorized for the purpose.

231. Date of Effect of Sanction: Statutory rules made by the Government have effect from the date on which they are passed, and executive orders issued by the Governor take effect from the date of issue of the dispatch, letter or email in which the sanction is conveyed. A sanction of any other authority has effect from the date of the orders conveying the sanction. In all cases, these rules are subject to any special provisions as to the date of effect in the rules, orders or sanctions themselves.

232. Lapse of Sanctions and Administrative Approval: (1) An administrative approval for any fresh charge which has not yet been acted upon for two years shall be considered as lapsed, unless it is specially renewed with necessary provision in the budget estimate. Thus, if as administratively of the scheme approved in the financial year 2015-16 for inclusion in the Schedule of Authorized Expenditure for the financial year 2016-17 is omitted from the Schedule by the Cabinet, it can be included in the Schedule of Authorized Expenditure for the next year, viz., financial year 2017-18 without fresh administrative approval. However, if no funds are provided for the scheme even in the budget estimates for the financial year 2017-18, the original administrative approval will require renewal before the scheme can be included in the Schedule of Authorized Expenditure for the financial year 2018-19. However, the partially funded administrative approval will not lapse till its completion.

Note: This rule does not apply to a case where allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent of the post or a particular set of Government servants, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by a competent authority.

(2) The sanction for the incurring of expenditure (recurring or non-recurring) other than the Administrative Approval accorded within the Financial Year under the powers delegated by the Finance Department shall lapse on 30th June.

(3) The Finance Department may in its discretion regulate any class of nature of a financial transaction i.e., receipts or payments in such a manner to conform to certain deadlines within the financial year, regardless of the prescribed period of the financial year.

(4) When sanction for incurring of recurring expenditure is accorded under the powers delegated by the Finance Department for a specified period within the financial year, it shall expire on the expiry of that period.

(5) In respect of all sanctions described in sub-clause (2), (3) and (4) of this rule, it would be the duty of Accounts Officer / Treasury Officer and Accountant General not to entertain the sanctions beyond the laid down limits.

Note-1: The Finance Department shall be consulted on all proposals for legislation which involve, or are liable to involve, any increase or decrease of provincial revenues, or any increase or decrease of provincial expenditure. Similarly, if any amendment to a Bill is proposed by a Member of the Provincial Assembly or is accepted in Standing Committee which affects in any way the financial aspect of a Bill, the fact shall be specifically brought by the Administrative Department in charge of the Bill to the notice of the Finance Department if there is time, and failing that, to the notice of the Finance Minister.

Note-2: Sanction of any expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

233. Special Rule for the Public Works Department: The sanction for an estimate of a public work will ordinarily cease to operate after a period of 5 years from the date upon which it was accorded. However, the revival of such sanction may be considered in the year in which the provision of the budget estimate has been made by the competent authority for a particular work in progress.

CHAPTER-16

SPECIAL RULES FOR THE TREASURIES / ACCOUNTS OFFICES

234. Based on different functions, the Treasuries or Accounts Offices in the districts are divided into two wings i.e., Treasury and Accounts. The Accounts wing is further divided into Receipts and Expenditure branches. The expenditure wing consists of four main sections namely Pay Roll, GP Fund, Pension and Miscellaneous Payments.

235. Treasury Section: (1) The Treasurer's department inter alia deals with the sale of judicial, non-judicial and Revenue Stamps of various kinds. It is also mandated with the custody and accounting of stamps along with safe custody of valuables, cash, bullions, jewelry, etc. received as case property, under the charge of a Head Treasurer and assisted by a treasurer and subordinate Treasury staff. The Head Treasurer shall be posted on the orders of the Treasury Officer / District Accounts Officer from amongst the members of the Provincial Treasury and Accounts Service. He performs the above noted functions jointly with the Treasury Officer / District Accounts Officer. He shall be furnished securities both personal as well as in cash in the form and manner approved by the Finance Department.

(2) The stock expense register of court fee, non-judicial, revenue and other stamps etc. in the sole custody of the treasurer in the single lock shall not exceed, Rs.50,000/- at the close of treasury business for the day.

Note: Stamps shall be issued by the treasurer only after due verification of the credits of money in the Bank from the bank scroll received manually or through electronic mode as prescribed by the Government.

236. E-Stamps: (1) In pursuance of Section 10 of the Electronic Transaction Ordinance, 2002 read with Stamp Act, 1899, the Provincial Government will devise and take appropriate measures for payment and recovery of stamp duty through electronic means.

Note: Necessary amendments required in Stamp Act, 1899 in framing of rules thereunder will be carried out by the Board of Revenue, Sindh.

(2) The e-Stamping involves the following steps:

- i. Online Generation of Challan 32-A
- ii. Pay CVT, Registration and Comparison Fee
- iii. Calculate DC Rate
- iv. Re-Print Challan 32-A
- v. Pay Deficiency and Penalty
- vi. Verification through WEB / SMS
- vii. Extensive Reporting
- viii. Reconciliation with Banks

237. Responsibilities of the District Accounts Officer: (1) District Accounts Officer shall be responsible for due accounting of all the moneys received and disbursed, and for the safe custody of stamps, securities, and other Government property.

(2) District Accounts Officer shall examine by periodical at least once in a month for revenue deposits, bullion, jewelry and other valuables and for stamps, securities and other record kept for safe custody to ensure that actual stock of stamps and securities are kept under joint

lock and key and corresponds with the book balance. Further that the treasurer does not hold a sum larger than necessary for the convenient transaction of the Government business, and that this sum together with the value of stamps in his sole custody is not larger than the security given by him.

(3) District Accounts Officer shall observe that the deposit registers are kept according to the rules and that all the necessary entries are made and initialed without fail at the time of finalizing the monthly accounts and at the time of refund transactions.

(4) District Accounts Officer shall, when assuming or making over charge of a district, see that the stock of stamps, etc. is thoroughly verified and that the certificate of taking over charge in which the state of balances of stamps and valuables shall be shown is invariably dispatched to the Inspector General of Treasuries and Accounts, Sindh on the same day on which the transfer takes place.

(5) District Accounts Officer shall see that explicit compliance is observed to the instructions issued from the Finance Department and Accountant General, Sindh and to send immediate report to Accountant General, Sindh, Director General Civil Audit, and the Finance Department of any embezzlement in an Accounts Office or Treasury. This notice shall be supplemented, as soon as possible afterwards by a detailed report after personal enquiry into the case.

(6) District Accounts Officer shall remember that when an irregularity of any kind is brought to his notice by the Finance Department, Sindh or the Accountant General Sindh, a report only based on his own knowledge after personal investigation shall be considered satisfactory. It is not enough for him to pass on only an explanation of a subordinate.

(7) Rules for the guidance of local Revenue Officers in connection with the inspection of Account Offices/ Treasuries are given in Appendix-19.

238. Cheque and Receipt Books: Cheque books for use on the Bank are obtained by the Drawing and Disbursing Officers from the district Treasury / Accounts Office concerned. Stocks of books required for this purpose will be kept by the Accounts Officer / Treasury Officer, supplies being obtained annually from the Accountant General, Sindh. Cheque books shall on receipt be examined carefully and the number of leaves in each book shall be counted. Similarly, they shall be examined again when issued to Drawing and Disbursing Officers, and care shall be exercised to see that they are acknowledged by the latter promptly.

Note: This rule also applies to departmental Receipt Books, PWD Accounts Forms No. 3 required for issue to officers of the Public Works Department.

239. Cash Chests and valuables of other Departments: (1) No funds of other departments may be received in the Treasury / Accounts Office for safe custody and kept out of accounts or be received at all except under ordinary rules.

(2) Bullion, jewelry, and other valuables, such as promissory notes, security deposits (not being cash) etc. coming into the hands of Government servants in their official capacity, shall be received in the Treasury / Accounts Office for safe custody with previous permission of the District Collector, in the case of headquarter Treasury. The Accounts Officer / Treasury Officer shall, once in a month, examine the condition of boxes of bullion, etc., and record the result of the examination in the register maintained for the purpose.

Note: The following rules are laid down for the guidance of Accounts Officers / Treasury Officers in dealing with valuables deposited under this rule:

(i) When bullion, jewelry and other valuables including current moneys, where such money is an exhibit in a criminal case, connected with any case, executive or judicial, are placed in the Accounts Office/ Treasury for safe custody under the orders of the District Collector, they shall be made in a sealed packet, and presented with a memorandum from the District Collector, containing a list of property and a statement of its actual or estimated value.

(ii) The Accounts Officer / Treasury Officer after satisfying himself that the packet is in order and the seals are intact, will note the receipt in the register of valuables in the following form and will return the memorandum to the District Collector, endorsed with the receipt for a sealed packet, numbered and said to contain the property detailed on the reverse:

No. of bag or packet	Date	Case concerned	Circumstances and conditions of receipt	List and description of property said to be contained in the packet, with value, actual or estimated	Date of initials of		Note of final disposal with receipt of person to whom delivered	Date of initials of	
					Accounts Officer / Treasury Officer	Treasurer		Accounts Officer / Treasury Officer	Treasurer

(iii) The packet will then be kept in safe custody under double lock and shall not be returned without the orders of the District Collector. The Accounts Officer / Treasury Officer will maintain two registers, jewelry and other valuables, connected with cases which are not required to be taken out frequently, and the other in Form-49 of SFR Volume-II for similar articles connected with cases required to be taken out frequently.

(iv) The Treasury Officer / Accounts Officer shall periodically and in any case at periods of not less than six months, verify the presence of the sealed packet and satisfy himself that the seals are intact. He shall also verify its presence whenever there is a change in the charge of the Accounts Office/ Treasury. In the latter case, the outgoing and incoming Accounts Officer/ Treasury Officers shall personally hand over and take charge of the sealed packet and shall sign the register in Form-49 of SFR Volume-II to this effect.

Note: Treasurer's security bonds shall be kept in the Treasury chamber in a separate box, the key of which shall remain with the Accounts Officer / Treasury Officer.

(3) Government promissory notes or other valuables of the Government or valuables belonging to an autonomous body and company / institution may, if they are brought for safe custody to the nearest Accounts Office/ Government Treasury, be kept in the Accounts Office/ Government Treasury with previous permission of District Collector in a strong box to be deposited in the double lock room, and the keys of such strong box shall remain with the Accounts Officer / Treasury Officer. However, the key of the boxes containing valuables pertaining to these bodies may remain with such person as the District Collector may require.

240. Treasury Padlocks and Keys: (1) A Register of all padlocks belonging to the headquarter Accounts Office/Treasury shall be maintained in the following form and kept in

the strong room.

Date of receipt	Number borne by padlock and keys	Number of duplicates received	Initials of Accounts Officer / Treasury Officer who receives the keys	Date of removal of any duplicate keys	Number and date of order sanctioning the removal	Initials of Accounts Officer / Treasury Officer removing keys

(2) Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on or attached to each key belonging to it. No two padlocks in the same district shall bear the same number.

(3) If a padlock becomes unserviceable or ceases to be required, or if any one of the keys belonging to it is lost, the circumstances shall be reported to the District Collector who shall pass the orders regarding the disposal of the padlock and keys.

(4) Unserviceable treasury pad locks, including those of which the duplicate keys have been lost, shall neither be disposed of by auction, nor shall they be handed over to the persons by whose negligence they were rendered unserviceable even if the cost has been realized from them. Such locks shall be destroyed by a Committee constituted by the District Collector comprising of officers, besides the Accounts Officer / Treasury Officer.

(5) No local mechanic shall ever be allowed to repair a Treasury padlock or to make a new key for one.

Note: All locks, keys, and hinges, etc. Accounts Offices/ Treasuries shall be inspected occasionally and more especially before the beginning of the monsoon when steps shall be taken to treat all such objects with grease or oil of a suitable nature to prevent them from getting rusty. The grease or oil shall be purchased out of the contingencies of the office concerned.

(6) All spare padlocks with their keys which are held in the strong room with the approval of the District Collector and all duplicate keys, except those belonging to the locks of the headquarters strong room door, shall be kept in an almirah in the headquarters strong room, under double lock, the key of one lock being in the hands of the Accounts Officer / Treasury Officer, and of the other in the hands of the Treasurer. The duplicate key of the lock of the almirah (containing the duplicate keys) shall be deposited with the District Collector. The duplicates of the treasurer's keys of the headquarters strong room (double lock) door and of the single lock where the double lock can be reached only through the single lock shall be secured under the seal of the Accounts Officer / Treasury Officer and the Treasurer and made over to the District Collector for safe custody. The duplicate of the Accounts Officer / Treasury Officer's key of the headquarters strong room door shall also be secured under the seal of the Accounts Officer / Treasury Officer and made over to the District Collector for safe custody. Once a year in the month of July, they shall be sent for, examination and returned to the District Collector under fresh seals of the Accounts Officer / Treasury Officer and the Treasurer in the case of Treasurer's key, and of the Accounts Officer / Treasury Officer alone

in the case of his own keys, a note being made in the duplicate key register that they have been examined and found correct.

(7) Whenever the charge of an Accounts Office/ Treasury is transferred or a Treasurer is changed, all padlocks and duplicate keys belonging to the Accounts Office/ Treasury shall be examined and compared with the register, and a certificate shall be signed that they have been found to be correct.

(8) At every inspection of an Accounts Office/ Treasury, the Inspecting Officer shall satisfy himself that the padlocks and all keys (except duplicate keys of the headquarters strong room locks deposited elsewhere) are correct and deposited in accordance with these rules and shall make a note to this effect in his inspection report.

241. Treasurer's Records: (1) The Treasurer will also maintain stock registers for stamps and valuables in the custody of the Accounts Officer / Treasury Officer, vide Article 31 of Account Code, Volume II.

(2) All accounts connected with the Treasury matters shall be kept by Treasurer at the District.

Note: When a payment is made "by transfer" the item shall not find a place in the Treasurer's cash book.

242. Accounts Section: The following principles will regulate these matters:

(a) The form and manner for the maintenance of classified accounts would be in accordance with the prescription of Accounting Policies and Procedures Manual issued under Article 169 and 170 of the Constitution of Islamic Republic of Pakistan and those mentioned in The Sindh Treasury Rules.

(b) The accounts shall be maintained in accordance with New Accounting Model (NAM) to the maximum possible extent including the adoption of modified cash basis of double-entry-book-keeping system with recording of fixed assets and introduction of commitment accounting.

(c) Accounts section shall mainly perform two functions i.e., pre-payment scrutiny or pre-audit and maintenance of accounts.

(d) The subordinate offices / officials in an Accounts Officer / Treasury Officer shall be posted and hold their assignment as per the orders of the District Accounts Office.

243. Classification of Transactions: All transactions of receipt and payment occurring at an Accounts Office shall be classified in the accounts in accordance with the Chart of Accounts prescribed under New Accounting Model.

244. Accounts Books: The Accounts section shall maintain a cash Book and other registers subsidiary thereto in accordance with the Accounting Policies and Procedures Manual issued by the Auditor General of Pakistan with the approval of the President of Pakistan under Article 170 of the Constitution.

245. Relationship with the Bank: For payment purposes, the DAO and AG making payments shall only deal with one designated branch of either SBP or NBP in their jurisdiction and this shall be deemed to be the main 'Designated Branch' along with following guiding principles:

(i) Where a SBP branch exists, the DAO/AG shall deal with that SBP branch. However, where a SBP branch is not in the jurisdiction, the DAO/AG shall deal with the designated

category A branch of the NBP. Where neither an SBP branch nor a category A branch of the NBP exists, the DAO/AG/ shall deal with the designated category B branch of the NBP.

(ii) Cheques issued by the DAO/AG can be presented at any bank branch by payee and shall be cleared only at the main 'Designated Branch' through the bank clearing system.

(iii) The main Designated Branch shall only clear cheques which are listed on an advice note sent by the concerned DAO/AG.

(iv) For receipt purposes, government revenue can be deposited at any branch of SBP or NBP authorized to collect government revenue.

246. Daily returns by the main designated branch: (1) The main Designated Branch shall submit a daily return to the concerned DAO/AG. The daily return shall include bank scroll, paid cheques, receipt vouchers and transfer advice.

(2) When a receipt voucher is deposited at a bank branch, that branch shall allocate a sequential number to it. Where the bank branch receiving the receipt voucher is not the main designated branch reporting to the DAO/AG/AGPR, that branch shall forward all receipt vouchers to the designated main branch at the end of the day. The main designated branch shall then allocate its own unique sequential number when reporting along with the bank scroll to the DAO.

247. Cash balance and cash reporting: The head office of SBP shall report cash balances of each government bank account daily to the Finance Department and Accountant General.

248. Monthly reconciliation statement: (1) Each District Accounts Officer shall prepare a monthly reconciliation statement for expenditures and receipts with the Bank and submit it to the Accountant General as set out in direction 6.3.5.1 of the Accounting Policies and Procedures Manual.

(2) Accountant General shall prepare a consolidated monthly reconciliation statement for each government bank account as set out in direction 6.3.5.2 of the Accounting Policies and Procedures Manual.

249. Production of Monthly Accounts: (1) Separate Monthly Accounts shall be produced by the Treasury Officer / Accounts Officer for the Consolidated Fund and the Public Account of the Provincial Government.

(2) The vouchers pertaining to each bank scroll shall when received back from the bank, be kept under lock and key till the finalization of monthly accounts and their submission to the Accountant General, Sindh. The Accounts Officer / Treasury Officer shall periodically verify that the vouchers are maintained in the proper order and safely consigned to record room. As no payment can be made without a voucher, there can be no excuse for its absence.

(3) The Monthly Accounts submitted by District Accounts Officers and Self-accounting Entities shall be a statement of receipts and payments by entity, function, and object, recorded in that month according to Chart of Accounts.

(4) The timetable for the submission of the Monthly Accounts shall be determined by the Controller General of Accounts (CGA) and any delays shall be reported to the Accountant General, Sindh as soon as possible with valid reasons for delay in writing along with mentioning of the date on which the accounts are expected to be submitted. Where the due date for submitting the Monthly Accounts falls on a public holiday, the accounts are to be submitted on the following working day.

(5) Where the submission of Monthly Accounts by Treasury Officer / Accounts Officer and self-accounting entities is unlikely to be by the prescribed date, it shall not be achieved by the early closure of the books in that office before the last working day of the month.

(6) Certain General Ledger accounts are required to be cleared on monthly basis, including suspense accounts, settlement accounts, and exchange accounts (see also chapter 12, and chapter 16 of Accounting Policies and Procedures Manual issued by Government of Pakistan).

250. Closing of the Accounts for the Month: (1) The office of the Accountant General Sindh is responsible for consolidating the accounts submitted by TO / DAOs and self-accounting entities, into the 'Consolidated Monthly Accounts'. These accounts shall be submitted to Finance Department, Government of Sindh and Controller General Accounts by 15th of the following month.

(2) Subsidiary Registers shall be written and completed in respect of each payment, receipt and transfer items. Moreover, the daily total of each register shall be carried into the appropriate column of the cash book and appropriate checks be exercised by the Accounts Officer / Treasury Officer. The system generated list of payments, cash account and cash book shall be an appropriate substitute for the manual books of accounts. Thereafter, the cash book shall be placed before the Accounts Officer / Treasury Officer along with the subsidiary registers and paid vouchers/credit challans. He shall;

(a) examine at least two of the totaling on each side marking the totals as "Exd";

(b) see that the totals are correctly carried from these registers to the cash book, initialing the totals as he thus compares them.

Note: This shall be done in the case of receipt registers even when the total for the day is blank. It is, however, not necessary to initial the blank payment registers. It is necessary to guard against fraud or mistake of omission by bringing an entry from these registers to cash book and this precaution would not be sufficient if the Treasury Officer /District Accounts Officer remains content only with those registers from which the entry is made in the cash book.

(c) have the totaling of the cash book verified by himself or an officer authorized by him, who shall initial it as correct; and,

(d) see twice every week that all vouchers are properly arranged.

Note: The daily account of the Bank carrying on the business of the Government will be submitted to the Treasury Officer /District Accounts Officer on the morning of the day following to which it relates. In such cases the signature and comparison of the accountant's books may be made in the evening instead in the morning of the day on which the bank's account is received if pressure of work renders it necessary to postpone this action.

251. Erasures, Overwriting and Corrections: Accounts figures and entry shall never be altered after they have been communicated to the Accountant General. However, if after its submission it is discovered that an error has been made, the error shall be pointed out to Accountant General, Sindh to rectify the error for the purposes of the compilation of the accounts based on the corrected figures and not merely the correction of the accounts rendered by the Accounts Office/ Treasury. A note to this effect shall be recorded in the original accounts communicated to the Accountant General. Requisitions for correction of

accounts shall invariably state how the error arose and how it was brought to light and how far the Treasury was responsible for the original error.

252. Pensions: (1) The Accounts Officer / Treasury Officer shall issue system generated Pension Payment Orders (PPO) containing inter alia the following:

- (a) Full particulars of the pensioner;
- (b) Personnel number (in data base of the system);
- (c) Pensioner's computerized national identity card number (CNIC);
- (d) Pensioner's bank account with name and branch of the bank and the place, where payable.

Note-1: First issue of monthly pension shall be authorized against the bank amount from where the retiring Government servant received his last month salary.

Note-2: A pensioner may at his option change his bank and bank account subsequently.

- (e) Attested copy of the pensioner's photograph in passport size laminated on the Pension Payment Order.
- (f) Entity code along with department wise 'cost centers' for recording department wise commutation and monthly pension shall be booked for the purpose of preparing monthly and annual accounts; and
- (g) Rate of pension payable per month, along with amount of commutation or gratuity, if any.

(2) When pension shall be drawn through direct credit mode, the Accounts Officer / Treasury Officer who issued a Pension Payment Order or family Pension Payment Order shall continue releasing monthly pension via pension roll, irrespective of the fact that the pensioner changed his place of residence and bank account.

Note: The original pension record of a pensioner regarding issuance of Pension Payment Order or Family Pension Payment Order shall be retained by the Accounts Officer / Treasury Officer who finalized the pension case and shall not be transferred to any other Accounts Officer / Treasury Officer regardless of the province/district in which the monthly of the pensioner is disbursed.

(3) On the death of a pensioner, family Pension Payment Order shall, on the request of the family of the deceased pensioner, be generated in the manner prescribed in the Rule 251 above, and pension shall be paid through credit advice direct to the bank account of the family pensioner.

Note: A monthly report will be produced by the DAO/AG and sent to Finance Department. Report shall include the following information:

- number of pensioners added during the month
- number of pensioners expired
- total pension payable and actually paid.

253. Forest Department: Remittances by Forest Officers and payments made to them shall be accounted for in the Accounts Office/ Treasury in accordance with the provisions of Articles 58 and 102 of Account Code, Volume II.

254. Instructions for the Treasury Staff: (1) Treasury Officials are forbidden to undertake the encashment of bills or vouchers on behalf of payees.

(2) It is of utmost importance that the Treasury / Accounts Office staff shall identify the messengers presenting bills at the treasury for payment. To facilitate identification, the Drawing and Disbursing Officers shall issue identity cards containing computerized national identity card number of the bearer attested under the signature of the Drawing and Disbursing Officer and shall see that as far as possible the same man is sent to the Treasury / Accounts Office to receive various instruments and that when a change is made, the new messenger shall on his first appearance be accompanied by someone who can identify him.

(3) A copy of the above instructions shall be hung up on a conspicuous place in the Treasury / Accounts Office to ensure that they are known as widely as possible.

255. Admittance into the Treasury: (1) A person not connected with the Treasury / Accounts Office shall not on any pretense be allowed admission into the single lock beyond the bar or the counter.

(2) No one except the Accounts Officer / Treasury Officer shall be admitted into the Treasury without the written order/s of the Accounts Officer/ Treasury Officer after the work of the office has been closed for the day. The police guard to whom the charge is formally given at the close of everyday is responsible for seeing that this rule is being strictly adhered. A copy of this rule (with a vernacular translation) shall be hung within the view of the guard, and the Accounts Officer / Treasury Officer is responsible for ensuring the same.

256. Correspondence with the Accountant General Office: All correspondence with the Accountant General's office shall be made on official matters rather than on recovery memos etc. The reference seeking advice from the Accountant General shall be comprehensive and necessarily contain the views of Treasury Officer/Accounts Officer on the matter.

257. Accounts and other Treasury Forms: The annual indent for Treasury forms/registers and cheque forms would be prepared by the Accounts Officer and submitted to the Superintendent, Government Printing Press each year for the supplies required for his district.

258. Books, Confidential Reports and Memoranda: Reports and memoranda pertaining to the frauds and other reports or books of a confidential nature, shall be kept in the personal custody of the Accounts Officer / Treasury Officer and none of the members of the establishment shall be allowed to have any access to them.

259. Corrections to the Financial and other Rules: A copy of each list of corrections to the Sindh Treasury Rules, Sindh Delegation of Financial Powers and Financial Control Rules, 2019, as well as these rules, supplied to Treasuries, shall be posted on the web page of the Finance Department and hard copy of these shall be kept in a separate file.

260. Supply and Distribution of Stamps: Rules laid down by the Government of Pakistan for the supply and distribution of stamps of all kinds are printed in Appendix-13 of SFR Volume-II.

261. Destruction of Treasury Records: The periods after which Treasury records may be destroyed are given in the statement appearing in Part-II of Appendix-15 of SFR Volume-II.

262. Daily posting of Accounts: When the daily account with the challans and vouchers is received from the Bank, the account will first be examined against the challans and vouchers which support it. Thereafter, the challans and vouchers which have already been approved and registered by the District Officer will first be marked in the register of issued challans and of orders for payment i.e., the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily account with its challans and vouchers into the cash book either direct or through some subsidiary register. The net difference between the total receipts and the total payments as shown in the daily account will then be posted in a subsidiary register in accordance with the provisions of Articles 44 to 46 of Account Code, Volume II and the Chapters 6 & 7 of Accounting Policies and Procedures Manual.

263. Opening of the Bank on days on which the Treasury may be closed for public business: (1) The Bank will be kept open for the transaction of the Treasury business on all recognized holidays, if so, required by the Collector.

(2) Accounts Officer / Treasury Officer are authorized to arrange that the Bank shall transact business on Government account on any day on which the local Accounts Office/ Treasury may be closed for public business, but the Bank is open to ordinary business. Whenever, it so happens, it shall be ensured that all formalities are observed to allow the transaction on a day on which the local Accounts Office/ Treasury are closed, and the Bank is open to business.

264. Monitoring and inspection of District Accounts Offices: (1) Inspector General of Treasuries, Finance Department shall monitor the working of District Accounts Offices to ensure that the discipline and working of Accounts offices is under constant watch. Findings and outcomes of Inspections shall be reported to the Finance Department and the Accountant General for necessary action.

(2) For this purpose, District Accounts Officers will provide a detailed monthly report on the working of Accounts Offices on the Performa prescribed in Appendix-19 to these rules.

265. Closing for the day: (1) In the daily account such payments and receipts will be classified in accordance with the 'Chart of Accounts' in the order that their arrangement may fit in with the forms prescribed for the accounts kept at the Accounts Offices. The daily account will be prepared by the Bank Manager who after satisfying himself about its accuracy, will docket and forward it to the Accounts Officer / Treasury Officer, with the bank scroll of daily receipts and payments along with all appertaining vouchers / cheques at the close of the day. Only the net amounts of payments are to be entered i.e., when a deduction is made from the amount of a bill, the daily account will be based on the principal of gross accounting. For detailed procedure, see Chapter 6 of the Accounting Policies and Procedures Manual.

Note-1: It is important that these documents be secured in a locked box whenever sent by the Bank manager to the Accounts Officer / Treasury Officer to ensure that there is no possibility of any alteration or abstraction of any paper before they reach the hands of the Accounts Officer / Treasury Officer.

Note-2: With the concurrence of the Accountant General, the daily accounts may be submitted on the morning following the date to which they relate, instead at the close of the same day. However, the transaction shall invariably be incorporated in the Treasury accounts on the date on which they take place at the bank.

(2) The manual or system generated bank scroll of daily receipts and payments shall indicate (a) the date (b) the total receipts for the day and (c) the total payments of the day. It will be updated and forwarded with the daily account to the Accounts Officer / Treasury Officer the entries being certified by the initials of the Bank manager on the forwarding memorandum. The Accounts Officer / Treasury Officer will check receipts and payment of the daily account, compare their totals with the figures entered in the list and examine the deposit receipt challans and voucher / cheque and after initialing in token of his verification, consign the scroll in the office record. In case of discrepancy, he shall move the Bank manager for rectification of the discrepancy either on the same day or the following morning.

266. Returns to the Accountant General: The cash account, list of payments, schedules of payments and other returns prepared manually and / or in the electronic form prescribed under the New Accounting Model shall be submitted to the Accountant General punctually on the prescribed dates under intimation to the District Collector. If these are not submitted by the prescribed dates, the Government will view with displeasure any avoidable delay on the part of any District Accounts Officer in the dispatch of cash account and list of monthly payments with schedules and vouchers / cheques to the extent as prescribed.

Note: In case the cash account i.e., lists of payments, schedule of payments, and other requisite returns are not received in the office of Accountant General, Sindh by the 5th of the following month, the delays will be recorded by the Accountant General as an irregularity against the Accounts Officer / Treasury Officer and will specially be brought into the notice of the District Collector. Further, in the quarterly review on the working of Accounts Offices/ treasuries, great emphasis shall be given for the punctual submission of accounts as the delay on the part of the treasuries will un-necessarily delay the work in the office. Therefore, delay in submission of accounts will be considered as misconduct.

267. Receipts of the Public Works Department: (1) whatever sums are paid into the Bank by a Public Works Department Officer, or on his account, it shall be credited to the same department in the civil accounts and not to a separate deposit account.

Note: This rule applies also to deposits made at the instance of the Public Works Department by or other local funds to meet the cost of works to be carried out by that department. In this case, the accompanying bank challans shall clearly state the name of the Public Works Division to which the amount is creditable and of the work to which the deposit relates.

(2) All receipts on account of the Public Works Department are recorded in a register. Care shall be exercised to show the remittances received from departmental officers and their subordinates separate from those received from others on their account. An extract from this register will be prepared and sent to the Accountant General, Sindh.

268. Payments by Cheques: (1) Payments made through cheques are recorded in the register of cheques maintained in prescribed form, but no entries will be made in the column for "balance".

(2) The Accounts Officer shall send a statement every quarter to each Divisional Officer giving the numbers and dates of all Public Works Cheque Books and Receipt Books issued on requisition received from him and from each of his Sub-Divisional Officers.

Note: This rule also applies to Departmental Receipt Books required for issuance to the officers of the Public Works Department.

269. Pass Book: The amount of each cheque paid shall also be recorded in a pass- book or

list of cheques encashed in Form-59 of SFR Volume-II which will remain with the Divisional Officer. However, such details will also be sent by him periodically to the Accounts Officer / Treasury Officer including the details recorded from the register of cheques paid, details of cheques paid at the Bank being taken from the daily sheets received from the bank.

Note-1: Entry in the pass-book shall be initialed by the Accounts Officer / Treasury Officer and signed at the end of each month after striking balance.

Note-2: In the pass-book, the number of the cheque-book shall be noted at the top of each page. When cheques issued out of more than one book are entered on any page, the entries in the column "Particulars" of the pass-book shall distinguish the cheques of each book, and the book number will be repeated in respect of each cheque.

270. Monthly Settlement: The Accounts Officer / Treasury Officer shall arrange a monthly settlement very early in the month with the Divisional Officer, i.e., he shall have the pass-book written up in respect of cheques encashed during the previous month, and issue a consolidated receipt for the whole of the remittances received from the Divisional Officer and his subordinates during that month. He shall also furnish the Divisional Officer with a certificate of total issues as follows:

"I hereby certify that the total issues made from this Accounts Office/ Treasury on cheques drawn against the account of Mr.----- Officer-In charge,--
-----Division, during-----20.....amounted to Rs.--- (in words)-----"

271. Notices regarding closing of Accounts Offices/Treasuries: (1) Notice shall be posted prominently in the office regarding the timings or the hours at which the Accounts Office / Treasury closes for public business, and it shall be not more than an hour before the end of the day's work in order to give time for closing and agreeing of accounts.

(2) The working hours of the Account Offices/ Treasuries shall be the office hours as notified by the Government.

Note-1: If any local order of competent authority requires that the Accounts Office/ Treasury on any day be kept open till a stated hour, the accounts will not be closed till that time. However, these shall then be closed and agreed in the usual manner before anyone leaves the office.

Note-2: Accounts Offices/Treasuries shall be closed for public business only on those days which are notified by Government as public holidays. Local holidays notified by the local administration shall not apply to Accounts Offices/ Treasuries.

Note-3: In case of an emergency, the District Collector may order the opening of an Accounts Office/ Treasury on a holiday for the purpose of transferring the charge of the Accounts Office/ Treasury for making payment to the military or postal or any other department or institution or a body.

(3) The Accounts Officer / Treasury Officer shall see that the notices which are required to be exhibited under standing orders or other instructions received from time to time are exhibited prominently in the places which are freely accessible to the public and that no favoritism is shown for the very few for their convenience offered by the Accounts Office/ Treasury.

272. Refunds: Refunds of revenue, fines shall be made by the Bank on the bills bearing a payment order signed by the Accounts Officer / Treasury Officer.

273. Discount on the sale of postage and other Stamps: Discount on sale of postage and other stamps are allowed by deduction from the amount paid by the purchaser. The net amount will be received and brought to account, the receipted challan being the payer's authority for receipt of the stamps from the Collector.

274. Interest on Public Debt: Government promissory notes for Provincial debts, on which interest may be due will be presented to the Collector of the district who after the necessary examination of record under the rules in the Government Securities Manual, will give the holder an order on the Bank in the following form:

Pay to.....Rupees.....being interest for half
year.....at.....percent due.....on Government Promissory Note
No.....of.....for Rupees.

-Sd/-
Collector

275. Currency of Payment Orders: Payment orders shall valid only for a time not exceeding one month fixed by the Government. If they are presented after the allocated time, the payment will be refused by the bank until revalidated by the Accounts Officer.

CHAPTER-17
LOCAL FUNDS

276. (1) The transactions of local funds are not included either in the Consolidated Fund or the Public Account of the Province.

(2) The term 'Local Fund' denotes:

(i) Revenues administered by bodies including authorities, autonomous bodies and public sector entities established under Section 42 of the Companies Act, 2017 which by law or rule having the force of law or rule comes under the control of Government, whether with regard to the general proceedings or to specific matters such as the sanctioning of their budgets, fiscal transfer under a statutory award, sanctions for the creation or filling of particular posts, the encashment of leave, pension or similar rules;

(ii) the revenues of a body or an entity which may specifically be notified by the Government as such.

(3) The main classes of local funds are:

- (i) Municipal Funds (Metropolitan Corporations and Municipal Committee)
- (ii) District Council Funds
- (iii) Taluka and Union Council Funds
- (iv) Other Miscellaneous Funds

Note-1: The expression 'local body' as used in this chapter means the authority legally entitled or specially empowered by the Government to administer a local fund.

Note-2: The floating funds of a charitable endowment may be kept as a 'Local fund' with the prior sanction of the Finance Department.

(4) The financial transactions between the Government and local bodies will be regulated by the following rules and by such other general and special orders as may be issued by the Government in this behalf.

277. Receipts and Payments: (1) Statutory entities referred above are ordinarily required to place their funds in a Bank prescribed by the Government.

Note: The orders regarding the custody and investment of Local Funds are prescribed in the relevant law establishing and regulating such Local Funds. The custody of any other Local Fund may be held as directed by the Government.

(2) No Local Fund is allowed to overdraw the balance at its credit and no advance to cover such overdrafts will be sanctioned by Government.

278. Powers of Incurring and Sanctioning Expenditure: (1) The powers of the authorities in the matter of incurring and sanctioning expenditure in respect of local funds are regulated by the following principles.

(2) For the funds constituted by special law, the procedure and powers of incurring and sanctioning expenditure will be regulated solely by the provisions of the law and statute made thereunder. If the law or statute is silent on this point, the Government as the final administrative authority, will have full powers of incurring and sanctioning expenditure and of delegating such powers.

(3) For other funds, the authority which constituted the fund will have full powers of incurring and sanctioning expenditure and of delegating such powers.

279. Recording of transactions and maintenance of Accounts: (1) The transactions of all Local Funds shall be recorded in accordance with the provisions of Article 73 and 74 of Accounts Code, Volume II read with the provisions of the Sindh Treasury Rules.

(2) The transactions of all Local Funds shall be recorded in the form used for personal deposits but shall be kept quite distinct and shall pass into the cash account as Deposits of Local Funds, and not as Personal Deposits.

(3) The transactions of each fund shall be entered in a separate column in the register which allows one column for every such fund in the district. Unless the funds are very few, it is most convenient to have registers and totals of these funds be kept separate from those of other funds.

(4) The following instructions shall be observed by the Accounts Offices in keeping the accounts of Local Funds:

(a) Details of transactions of Local Funds shall not be included in the public accounts;

(b) Since the cash business is conducted by the bank, the accounts of local funds are kept at the Accounts Office. The Bank only receives and pays the amounts in accordance with procedure prescribed in the Sindh Treasury Rules and credits or debits them under their appropriate title and head of account;

(c) Receipts in respect of Local Funds shall not be accepted at the Bank other than that with which the running account is kept with the sanction of Finance Department;

(d) Unless it be expressly authorized by law, proceeds of taxes, fines and other revenues levied or collected by Government will not be appropriated direct to a local fund without passing through the Provincial Consolidated Fund regardless of the fact whether such taxes, fines, etc. were earmarked from the start for the purpose of the Local Fund;

(e) The amount paid on account of local rate which is ordinarily tendered along with Land Revenue shall be taken to the credit of the District Council. To provide the District Council with suitable means of ascertaining the receipts on account of local rate, Accounts Officer / Treasury Officers shall send daily to the office of District Council together with the challans, a memorandum showing the local rate credited in the Treasury accounts of the preceding day. Accordingly, it is necessary that the Account/ Treasury office shall keep a separate record of local rate figures in a rough receipt register;

(f) If by mistake a sum of money is credited to a wrong Local Fund or the amount of a cheque drawn by one autonomous institution / body is wrongly charged to the account of another autonomous institution or body, necessary correction shall be made by the Accounts Office in the account of concerned Local Fund transactions by a transfer debit and credit. The amount debited to that institutions / body, for correction of amount wrongly credited to it, or the amount wrongly credited to institutions / body, which is corrected by a debit entry, shall be supported by a certificate of the Accounts Officer / Treasury Officer stating fully the circumstances under which the amount has been debited in excess of the aggregate amount of the cheques drawn by the autonomous institution / body. This certificate shall be sent to the Accountant General as a voucher for the excess debit.

280. Unless any of the following arrangement has been authorized by the Government, a Local Fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the funds:

- (a) Payments as made by Government may be charged to the balance of the deposits of the Local Fund in Government books;
- (b) Recovery from the Local Fund may be postponed till the time when Government makes the payment for the charges;
- (c) Payments may be made as advances from Government funds in the first instance, pending recovery from the Local Fund;
- (d) Any amount due to Government by a Company or Autonomous Body, including any amount overdue for payment in respect of loan, is subject to recovery at source deduction and adjustment against the award or any grant sanctioned for it;

281. Service stamps may not be used by a Local Fund Official or any Government servant acting in a capacity connected with a Local Fund, such as Principal Accounting Officer of a Local Fund, but service labels may be used on the correspondence of a public servant acting as such, even though the correspondence may relate to the affairs of a Local Fund.

Note: Communications charges for which are to be borne by Local Funds, shall be classed as Private and not as that of State.

282. Pass-books and cheque books for withdrawal of grants, contributions from Accounts Office shall be supplied free of cost from the nearest Accounts Office on indent.

283. Audit of Accounts: (1) Subject to the provisions of any law or rule having the force of law, accounts of Local Funds, shall be audited by the Auditor General of Pakistan.

(2) The audit observation contained in the Audit Report of the Auditor General on the Accounts of a Local Fund shall be considered, reviewed, and settled on the recommendations and directions of the Public Account Committee.

284. Pass Books: The provisions of Rule 220 relating to the maintenance of passbooks for personal deposit accounts apply mutatis mutandis to the upkeep of Pass-books for Local Funds.

285. Attachment orders issued by Civil Courts: Whenever an attachment order issued by a Civil Court against a Local Fund is received for execution by the Accounts Officer / Treasury Officer, the amount involved shall forthwith be charged to the funds and an intimation to that effect furnished to the concerned authority or the court.

CHAPTER-18
BUDGET

286. Appropriation of funds for effective sanction of expenditures: (1) Sanction for the expenditure of money against a valid charge becomes operative only when funds to meet such expenditure have been appropriated. There are thus two necessary elements before public money can be spent on any object or work:

- (a) There shall be an act of sanction of an authority competent to sanction;
- (b) There shall be an act of appropriation of funds for the purpose by an authority vested with such powers to appropriate these funds.

(2) Sanction to the recurring expenditure covering a specified period becomes operative only when funds are appropriated to meet the expenditure of the first year and remains in operation till the end of the specified period subject to appropriation in each year.

(3) In dealing with recurring expenditure, the Drawing and Disbursing Officers (DDOs) shall not only take the precautions given in the Rules 276(4), 279 (1), and 282 for initiation of such sanctions but also those indicated in rule 277 (2) for closure or according to such sanctions. Sanction of the recurring expenditure terminates;

- (i) With the expiry of its specified term whether continuously or in broken periods. Therefore, disbursing and controlling officers are responsible for maintaining a check register of recurring temporary sanctions showing explicitly the expiry of each sanction;

- (ii) When funds are no longer appropriated.

(4) No orders of re-appropriation involving additional expenditure in the ensuing financial year can be issued after finalization of revised budget estimate (for detailed instructions see Sindh Budget Manual).

(5) It follows from the foregoing rules:

- (a) That it is not sufficient merely to have the sanction of the authority competent to sanction the expenditure, until the budget has been passed and the communication for the release of funds has been received;
- (b) That it is not enough merely to have funds for a specific item of expenditure. The expenditure shall be sanctioned by a competent authority.

287. Communication of Budget Allotments: (1) The act of appropriation of funds requires the communication of the budget allotment or supplementary allotments or re-appropriation in the manner laid down in the Sindh Budget Manual. No appropriation is conveyed merely by the inclusion of an item of expenditure in the revised estimates.

(2) The budget allotment/release shall also be posted on-line through system in addition to release of funds through an authenticated release order. The former act is not considered as a substitute for the latter.

288. Indication of Source of Appropriation in the sanction of Expenditure: (1) The Authorities authorized to sanction the expenditure once the funds have been communicated shall be careful to indicate the source of appropriation.

(2) Where it is desired to sanction an expenditure before the funds have been communicated (as may be necessary to avoid delay in starting work at the beginning of a new financial year or to prevent duplication of orders), the authority who does so shall be careful to add the words "subject to funds being communicated in the budget of the year". Though, it could only be the case in exceptional circumstances.

(3) If a government servant receives a sanction to expenditure which does not either indicate the source of appropriation or the statement that the sanction is subject to appropriation, it is his duty to refer the case back for orders.

(4) The expression "subject to budget provision" shall be avoided in conveying sanctions as it has an ambiguous sense. It is necessary to "provide" for expenditure in the budget, but to do so convey no guarantee that it will be "provided" in the sense that it will be granted.

289. Application for Sanction to Expenditure: In all applications for sanction to expenditure, it shall be distinctly stated whether provision for the proposed charge has, or has not, been made in the budget estimates of the year, and if it has not been made, whether the funds can be found by re-appropriation.

290. Incurring of expenditure in anticipation of Funds: Strictly speaking, no expenditure shall be incurred from the 1st of July until the budget has been communicated. Bills for pay and other charges duly sanctioned for the month of June and previous months may be paid on or before 30th of June, as the expenditure on salary is debitable to the month to which it pertains.

291. Expenditure not provided for in the budget: Expenditure for which no provision has been made in the budget estimate of the current year shall not be incurred. If, on account of exceptional reasons, appropriation is either not provided for in the budget estimates of the current year or the expenditure is likely to exceed the budget provision, and if the authority incurring the expenditure is not able to find funds by re-appropriation, funds may be sought through supplementary grants as laid down in the Sindh Budget Manual.

292. Incurring of expenditure in excess of the provision in the Budget estimate: No Government servant may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned, and when a government servant exceeds the annual appropriation, he may be held responsible for the excess.

293. Inevitable payments and general rules for payments against sanctioned grants: (1) An appropriation is intended to cover all the charges, including the legitimate liabilities of past years authorized to be discharged in the ensuing year, to be paid during the year or to be adjusted in the accounts to which it relates. It is operative until the close of the financial year. At the end of the year, any unspent balance lapses and is not available for utilization in the following year.

Note: The financial year closes on the 30th of June. After that date, all cash and stock transactions are treated as pertaining to the following year.

(2) Notwithstanding the provisions of rules 286, 291, 292 & 293, the want of provision in the estimates does not necessarily prevent payment of any sum due by the Government. It is not economical or advisable to postpone inevitable legitimate payments. Accordingly, it is very

important to ascertain, liquidate and record the payment of all actual obligations by provision of the necessary budget as soon as possible.

(3) Every drawing and disbursing officer shall maintain a register of commitments or liabilities in Form-60 of Sindh Financial Rules, Volume-II.

Note: Usually, charges incurred in one year be paid from the grant of that year. If no appropriation is available under the relevant object, it may be considered as a commitment and a liability to be paid against the appropriations in the next financial year.

(4) It is also not permissible to draw advances from the Provincial Consolidated Fund to prevent the lapse of appropriations.

294. Provision for expenditure in respect of a work undertaken by one department on behalf of another: The department responsible for providing the funds shall intimate to the department undertaking the work the sanctioned grant within which the expenditure is to be incurred, and the department incurring the expenditure shall be made responsible for seeing that only the grant is not exceeded, but also that any anticipated savings therein are notified and surrendered in time. In cases where an excess is anticipated, the department incurring the expenditure is responsible for seeing that the grant for the work is appropriately increased by the employing department before the excess is actually incurred.

295. Responsibility of Drawing and Disbursing Officer and Controlling Officer in respect of budget allocation: The controlling officers and drawing & disbursing officers in respect of funds placed at their disposal are to ensure:

- (a) That the expenditure does not exceed the budget allocation;
- (b) That the expenditure is incurred for the purpose for which funds have been provided;
- (c) That the expenditure is incurred in public interest;
- (d) That adequate control mechanism is functioning in his department / office for prevention, detection of errors and irregularities in the financial matters of his subordinate offices and guard against wasteful expenditure and loss of public money; and
- (e) To ensure that mechanism / checks contemplated above are effectively applied.

CHAPTER-19
GRANT-IN-AID

296. (1) Grant-in-aid may be sanctioned for:

- (a) Public entities and local councils;
- (b) Non-political private entities including;
 - (i) Voluntary organizations or Non-Government Organizations (NGOs) carrying out activities which promote the welfare schemes and programmes of the Government selected on the basis of credibility, types of activities undertaken and the departmental regulations regarding financial and other resources.
 - (ii) Educational and other institutions by virtue of scholarships or stipends to the students.
 - (iii) Societies or clubs set up by Government servants to promote amongst themselves social, cultural and sports activities as recreational avenues.
- (c) Individual, individuals or a section of a community, enabling them to ameliorate and overcome their hardships beyond their control for which no exchange of goods and service to the Government is required.

(2) In case of an entity receiving the Grant-in-aid for the first time, it shall be sanctioned by the respective Principal Accounting Officer (PAO) after the approval of the Government and receipt of the communication of the budget allocations from the Finance Department.

(3) In order to ensure that the grant-in-aid to the public entities, societies are not disbursed to the grantee before they are required for the expenditure and on the object and the purpose for which they are granted, the instructions given below shall be observed. However, these instructions shall not apply to grants of Rs.200,000.00 and less:

(i) The sanctioning authority shall issue necessary letter of the authority to the Accounts Officer, for the payment of the amount required for immediate disbursement. The letter of authority will contain instructions regarding the mode of disbursement;

(ii) Each Department sanctioning the grants-in-aid shall certify by 30th September each year that:

- (a) the grant sanctioned in the previous year has been utilized for the object and purposes for which the grant was sanctioned;
- (b) the grant was spent within the prescribed time limit or where no time limit was prescribed within a reasonable time;
- (c) any portion of the amount which was not required for expenditure on the specified object and purposes was duly surrendered to the Government; and
- (d) If any department or the recipient of the grant-in-aid fails to give the aforesaid certificate by the stipulated date, the Accounts Office shall bring the case of default to the notice of the Finance Department by the 31st of December each year.

(4) Grant-in-aid to the public entities established by Government shall be governed, besides the above instructions wherever applicable also by the following principles:

- i. The sanction order shall clearly indicate the purpose of the grant; physical milestones likely to be achieved against the grant and the general and special conditions, if any, attached to the grant.
- ii. Grant-in-aid to meet the administrative expenditure to any public entity may not ordinarily be sanctioned.
- iii. The grantee public entity shall be required to submit performance report soon after the end of the financial year to the Finance Department.

(5) All public entities shall maintain a database relating to grants, income, expenditure, investments/ assets, and employee's strength.

(6) Every public entity shall at least designate an officer at appropriate level whose concurrence and financial advice will be obtained for sanctioning and incurring of expenditure. The financial limits for such mandatory concurrence may be drawn up by each organization after due diligence. The Chief Executive Officer (CEO) of the public entity will be responsible for the overall financial management of such grants.

297. Review of Autonomous Bodies: (1) Depending upon the size and nature of activity, the Department concerned shall put in place a system of external or internal review of public entities at the intervals of every three or five years. Such a review shall be the responsibility of the concerned administrative department and shall invariably focus on:

- (a) the objective for which the public entity was set up and whether these objectives have been or are being achieved;
- (b) whether the activities shall be continued at all, either because they are no longer relevant or have been completed or if there has been a substantial failure in achievement of objectives;
- (c) whether the nature of the activities is such that these are ought to be performed only by a public entity;
- (d) whether similar functions are also being undertaken by other organizations, be it in the Federal Government, Provincial Government and the Private Sector, and if so, whether there is scope for merging or winding up the organizations under review;
- (e) whether the total staff particularly at the support level, is kept at a minimum; whether the enormous strides in information technology and communication facilities have been taken into account in determining staff strength and exploring the option of outsourcing of work on contract basis;
- (f) whether the efforts have been undertaken to maximize the internal resource generation of the organization to minimize the dependency of the organization on the Government budgetary support;
- (g) Whether user charges including overheads / institutional charges / management fee in respect of sponsored projects, are being levied at appropriate rates.

(2) Findings of the review shall be examined and put up for appropriate decision to the Secretary of the department. Further releases of Grant (after three or five years as the case may be) shall be made conditional on the conduct and decisions on the findings of such review.

(3) Public entities and other organizations receiving grant-in-aid above Rs.50.00 million shall be required to enter into a Memorandum of Understanding (MoU) with the concerned administrative department spelling out clearly the performance parameters, output targets for

the programs and works, envisaged qualitative improvement in the output, along with corresponding input requirements. The output targets, given in the measurable units of performance, shall form the basis of budgetary support extended to these organizations. The roadmap for improved performance with clear milestones shall form part of the MoU.

298. Procedure for award of Grant-in-Aid: (1) Any public entity seeking Grant-in-aid from Government shall submit an application for the grant along with all the relevant information such as, Articles of Association, byelaws, audited statement of accounts, sources and pattern of income and expenditure including Grant received from any other organization / Government etc. enabling the approving authority to assess the suitability of the Institution or an Organization seeking grant-in-aid. The application shall clearly spell out the need for requesting such grant.

(2) Each Department shall maintain a list of institutions or organizations along with the details of the amount and purpose of Grants given to them.

(3) Award of Grant-in-aid shall be considered based only on viable and specific plan(s) drawn up in sufficient detail by the institution or the organization. The budget for such plan(s) shall disclose, inter alia, the specific quantitative and qualitative targets likely to be attained against the outlay.

(4) The Grant sanctioning authorities shall not only consider the internally generated resources regulating such assistance but shall also ask for the provision for yearly targets for internal resource generation by the Grantee Institutions or Organizations particularly where Grants are given every year on recurring basis.

(5) When recurring Grant-in-aid are sanctioned to the same Institution or an Organization for the same purpose, the unspent balance of the previous Grant-in-aid and bank balance shall also be considered while sanctioning the subsequent grant.

(6) The sanctioning authority may prescribe the conditions regarding the quantum and periodicity for release of Grant-in-aid in installments. However, the release of the recurring Grant-in-aid shall be conditional upon the provision of last financial year's utilization report.

(7) In order to finalize the budget estimates of Grant-in-aid to the Grantee Institutions, the department concerned shall ensure that institutions seeking Grants from the Government submit their requirement with supporting details preferably by the end of December in the year succeeding the year for which the Grant-in-aid is sought. The Department shall finalize their examination of the requests with the utmost accuracy as prescribed in forgoing rules and recommend necessary budget provision for the decision of Chief Minister. The Institution or Organization shall be informed by the concerned department of the result of their requests in July.

(8) The sanctioning authority while laying down the pattern of assistance, may decide whether the ownership of buildings constructed with Grant-in-aid may vest with the Government or the Grantee Institution or the Organization. Where the ownership is vested with the Government, the Grantee Institution or the Organization may be allowed to occupy the building as a lessee. In such cases, suitable record of details of location, cost, name of lessee and terms and conditions of lease shall be maintained in the records of the granting Department. In all cases of buildings constructed with Grant-in-aid, responsibility of maintenance of such buildings shall be of the Grantee Institution or Organization.

(9) The Government may prescribe any other terms and conditions or procedures for transaction of business to be followed by the Grantee public sector entities.

299. Grant-in-aid to Voluntary Organizations: (1) The voluntary organization shall restrict their administrative expenses to bare minimum level depending on specific activities of the organization.

(2) Before a Grant-in-aid is released, the members of the Governing Board of the Grantee shall be asked to provide an undertaking to:

- (i) abide by the conditions of the Grant- in-aid by the target dates, if any specified therein;
- (ii) not to divert the Grants or entrust execution of the scheme or work concerned to another Institution(s) or Organization(s); and
- (iii) abide by any other conditions specified by the concerned department.
- (iv) In the event of the Grantee failing to comply with the conditions the Governing body shall be liable to refund the whole or a part amount of the Grant with interest.
- (v) The above-mentioned conditions will not apply to public entities.

300. Accounts of Grantee Institutions: Institutions or Organizations receiving Grant shall, be required to maintain subsidiary accounts of the Government grant and furnish to the Finance Department through the concerned Department a set of audited statement of accounts irrespective of the amount involved. These audited statements of accounts shall be required to be furnished after utilization of the Grant-in-aid or whenever these are called for.

301. Audit of Accounts: The accounts of all Grantee Institutions or Organizations shall be open to inspection by the sanctioning authority and audit, both by the Auditor General of Pakistan under the provision of the Auditor General's Ordinance 2001 (Functions, Powers and Terms and Conditions of Service Ordinance, 2001) and by any Chartered Accountant firm, whenever the Institution or Organization is called upon to do so and a provision to this effect shall invariably be incorporated in all orders sanctioning the Grant-in-aid.

302. Utilization Certificates: (1) In respect of non-recurring Grants to an Institution or Organization, requirement for submission of a certificate of actual utilization of the Grants received and for the purpose, it was sanctioned shall be made part of the order sanctioning the Grant-in-aid. The utilization certificate shall also disclose whether the specified, quantitative, and qualitative targets which shall have been achieved against the amount utilized, were in fact reached, and if not, the reasons thereof may be recorded. They shall contain an output-based performance assessment instead of input-based performance assessment. The utilization certificate shall be submitted within a period of twelve months after the closure of the financial year by the Institution or Organization concerned. Receipt of such certificate shall be scrutinized by the Department concerned.

(2) In respect of recurring Grants, the concerned Department shall release the sanctioned amount for the subsequent financial year only after Utilization Certificate in respect of Grants of preceding financial year has been rendered. Release of Grant-in-aid more than seventy-five per cent (75%) of the total amount sanctioned for the subsequent financial year shall be done only after utilization certificate and the annual audited statement relating to Grant-in-aid released in the preceding year are submitted to the Department concerned and the Finance Department.

(3) In the case of Private and Voluntary Organizations receiving recurring Grant- in-aid, all the Departments of the Government of Sindh shall include in their Annual Report a statement

showing the quantum of funds provided to each of those organizations and the purpose for which they were utilized, for the information of the Government if so required.

(4) In the case of organizations receiving one-time assistance or non-recurring Grants as Grant-in-aid, all Departments shall include in their Annual Reports, the statements showing the quantum of funds provided to each of these organizations and the purpose for which the funds were utilized, for the information of the Government, if so required. The Annual Reports and Audited Accounts of Private and Voluntary Organizations or societies registered under the Registration of Societies Act, 1860, receiving one-time assistance/non-recurring Grants shall also be submitted to the Government within nine months of the close of the succeeding financial year of the grantee Organizations.

303. Discretionary Grants: When an allotment for Discretionary Grants is placed at the disposal of a particular authority, the expenditure from such Grants shall be regulated by general or a special order of the competent authority specifying the object for which the Grants can be utilized and any other condition(s) that shall apply to these grants. Such Discretionary Grants shall be non- recurring and shall not involve any future commitment.

CHPATER-20
SERVICE AND OTHER FUNDS

304. (1) The subscriber to a Fund is himself responsible for seeing that proper deduction is made from his pay in terms of special instructions of deduction from pay and allowances contained in the Sindh Treasury Rules.

(2) The subscriber if transferred to Foreign Service shall remain subject to rules of the funds in the same manner as if he was not transferred.

(3) When a subscriber to any Fund whose subscriptions are being regularly realized is transferred to another district, in the last pay certificate, it shall be certified that he is subscribing to the Fund along with indication of the amount at his credit and the recoverable amounts at that point in time. The computerized personnel number allocated to the subscriber shall denote the G.P.F amount number during the entire service.

(4) When a subscriber to one of the service or provident funds of Government is about to retire and "the money lying at his credit becomes payable on retirement", under the rules of that fund, he shall communicate with the Accounts Officer / Treasury Officer of the Fund, giving the date of his retirement along with the request that steps may be taken to stop deduction of subscription and pay him the amount due as per the accumulation shown on his monthly computer pay slip. The Accounts Officer / Treasury Officer after satisfying himself about the correctness of the data will take steps to arrange final payment against the fund subscription at the credit of the retiring Government servant.

305. Provident Funds: The detailed rules relating to service and other funds are given in the rules of the concerned fund. However, the following instructions shall also be followed:

(a) A complete list of subscribers shall be maintained in each disbursing office and Accounts Office based on the available data in the payroll system;

(b) Each new subscriber shall be brought on this list and any subsequent changes resulting from his transfer or in the rate of subscription, etc., be clearly indicated.

(c) Changes in the fixed monthly rates of subscription shall be permissible only from the first of July each year.

(d) When a subscriber dies, quits the service, or is transferred to another office, full particulars shall be duly recorded in the list.

(e) In the case of the transfer of a subscriber to another office, the necessary note of transfer shall be made in the list of both the offices.

Note-: Money due to Government by a deceased Government servant on account of an advance of pay cannot legally be deducted from any amount standing at the credit of such Government servant in a Provident Fund, unless so directed by the person to whom the latter amount is payable [See also Rule 34 *ibid*].

CHAPTER-21

GENERAL

306. Removal of Difficulties: In case any difficulty arises in giving effect to any of the provisions of these rules, Government may give such directions, not inconsistent with the said provision of these rules as it may consider necessary for the removal of such difficulty.

307. Repeal and Savings: (1) The Financial Rules of the Government of Sindh (Sindh Financial Rules) Volume- I & II, Financial Publication No.1, 1975 as amended from time to time, are hereby repealed.

(2) Notwithstanding the repeal under sub-rule (1) all notifications, orders and instructions relating to Sindh Financial Rules Volume- I & II, Financial Publication No.1, 1975 shall continue to be in force until altered, amended or repealed by the competent authority.

Note: The Sindh Financial Rules-Volume-II is also annexed to be read with the Sindh Financial Rules Volume-I.

25/X/23

(DR. KAZIM HUSSAIN JATOI)

SECRETARY TO GOVERNMENT OF SINDH

NO.FD/B&E-I / FR2/SFR-Vol-I & II / 2023-24, Karachi, dated the 25th October, 2023.

A copy is forwarded for information and necessary action to:-

1. The Chairman, Planning & Development Board, Government of Sindh, Karachi.
2. The Senior Member, Board of Revenue, Sindh, Hyderabad.
3. The Principal Secretary to Governor, Sindh, Governor's Secretariat, Karachi.
4. The Principal Secretary to Chief Minister, Sindh, Chief Minister's Secretariat, Karachi.
5. Administrative Secretaries to Government of Sindh (All).
6. The Secretary Provincial Assembly, Sindh, Karachi.
7. The Secretary, Provincial Ombudsman (Mohtasib), Sindh, Karachi .
8. The Secretary, Ombudsman the Protection against Harassment of Women at Work Place, Sindh, Khi.
9. The Registrar, High Court of Sindh, Karachi.
10. The Chairman, Enquiries & Anti-corruption Establishment, Sindh, Karachi.
11. The Chairman, Chief Minister's Inspection, Enq. & Implementation Team, Karachi.
12. The Chairman, Sindh Public Service Commission, Hyderabad.
13. The Chairman, Sindh Services Tribunal, Karachi.
14. The Managing Director, Sindh Public Procurement & Regulatory Authority, Karachi.
15. The Inspector General of Police / Prisons Sindh, Karachi
16. The Inspector General of Prisons, Sindh, Hyderabad.
17. The Commissioners / Deputy Commissioners in Sindh (All)
18. The Accountant General Sindh, Karachi.
19. The Director General (Audit), Sindh, Karachi.
20. The Team Leader, PFM-SPP, Finance Department, Government of Sindh, Karachi.
21. The Director (ERU), Finance Department, Government of Sindh, Karachi.
22. The Deputy Secretary (Staff) to Chief Secretary, Sindh.
23. All Officers in Finance Department, Government of Sindh.
24. The Director, Local Fund Audit Sindh, Karachi.
25. The District Accounts Officers / Treasury Officer in Sindh (All).
26. The Superintendent, Sindh Govt. Printing Press, Karachi, for publication in official Gazette. He is also requested to furnish 300 copies thereof to this department.

(MUHAMMAD AZEEM)
Section Officer (B&E-I)

for Secretary to Government of Sindh





SINDH FINANCIAL RULES, 2023

VOLUME - II

Government of Sindh
Finance Department

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Appendix-1**[See Rule 150 (1, a)]****Indenture for Secured Advances**

(For use in the cases, in which the contract is for finished work and the contractor has entered into an agreement for the execution of certain specified quantity of work in a given time.)

THIS INDENTURE made..... the day of 20..... BETWEEN (hereinafter called the Contractor which expression shall, where the context so admits or implies, be deemed to include his executors, administrators, and assigns) of the one part and the Governor of Sindh (hereinafter called the Governor which expression shall, where the context so admits or implies, be deemed to include his successors in office and assigns) of the other part.

And whereas by an agreement dated (hereinafter called the said agreement) the Contractor has agreed.

AND WHEREAS the Contractor has applied to the Governor that he may be allowed advances on the security of materials absolutely belonging to him and brought by him to the site of the works, the subject of the said agreement for use in the construction of such of the works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials labour and other charges) AND WHEREAS the Governor has agreed to advance to the Contractor the sum of Rupees.....on the security of materials the quantities and other particulars of which are detailed in Part II of a Running Account Bill (B) for the said works signed by the Contractor on— and the Governor has reserved to himself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees..... on or before the execution of these presents paid to the Contractor by the Governor (the receipt whereof the Contractor do hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid the Contractor do hereby covenant and agree with the Governor and declare as follows;

(1) That the said sum of Rupees advanced by the to the Contractor as aforesaid and all or any so further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.

(2) That the materials detailed in the said Running Account Bill (B) which have been offered to and accepted as security are absolutely the Contractor's own property and free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the Government against all claims to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the materials detailed in the said Running Account Bill (B) and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said work in accordance with the directions of the Divisional Officer Division (hereinafter called the Divisional Officer) and in the terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and on his own responsibility and shall at all times be open to inspection by the Divisional Officer or any officer authorized by him. In the event of the said materials or any part thereof being stolen, destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof, the Contractor will forthwith replace the same with other materials of similar quality or repair and make good the same as required by the Divisional Officer.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Divisional Officer or an officer authorized by him on that behalf.

(6) That the advances shall be repayable in full when or before the Contractor receives payment from the Government of the price payable to him for the said works under the terms and provisions of the said agreement; provided that if any intermediate payments are made to the Contractor on account of work done then on the occasion of each such payment, the Government will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said material then actually used in the construction and in respect of which recovery has not been made previously, the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Government shall immediately on the happening of such default be repayable by the Contractor to the Government together with interest thereon at a prescribed percentage per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs, charges, damages and expenses incurred by the Governor in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and the Contractor hereby covenants and agrees with the Governor to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Governor of the said sum of Rupees..... and any further sum or sums advanced as aforesaid and all costs, charges damages and expenses payable under these presents provided always and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and, the money owing shall not be paid in accordance therewith the Governor may at any time thereafter adopt all or any of following courses as he may deem best :—

(a) Seize and utilize the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion, and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates thereby provided If the balance is against the Contractor he is to pay same to the Governor on demand.

(b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Governor under these presents and pay over the surplus (if any) to the Contractor.

(c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement, the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been herein before expressly provided for the same shall be referred to the Superintending Engineer-----Circle whose decision shall be final and the provisions of the Arbitration Act for the time being in force shall apply to any such reference

In witness whereof the said-----and-----by the order and under the direction of the Governor have hereunto set their respective hands the day and year first above written.

Signed, sealed and delivered by-----

The said contractor in the presence of Witness

Signature _____

Name _____

Address _____

Appendix-2

[See Rule 20 (1) and 150 (1) (c) (ii)]

Form of Personal Security Bond

KNOW all men by these presents that I, A. B. of am held and firmly bound unto the Governor of Sindh (hereinafter referred to as "the Governor" which expression shall, unless excluded by or repugnant to the context, include his successors in office and assigns) in the sum of rupees (Rs.....) to be paid to the Governor for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators, and legal representatives by these presents.

WHEREAS the above bounden A. B.was on the.....day ofappointed to and now holds the post of.....in the office of

And whereas the said A. B.....by virtue of such office is bound to collect (here describe the nature of the Cashiers/Store Keepers / Sub-Store Keepers / Subordinates duties) and to keep and render true and faithful accounts of his dealing with all property and (money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted and also to prepare and submit such returns, accounts and allied documents as may from time to time be required of him.

And whereas the said A. B.....has, in pursuance of Rule 19 (2) (a) of Sindh Financial Rules (Vol-I) been called upon to execute a bond with two sureties in favour of the Governor in the abovementioned sum of rupees.....(Rs.....) for the due and faithful performance by the said A. B.....of the duties of his office, and of any other office to which he may be appointed at any time and of other duties which may be required of him, and for the purpose of securing and indemnifying the Govern-or against all loss, injury, damage, costs or expenses which the Governor may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A. B. or of any person or persons acting under him or for whom he may be responsible.

Now the condition of the above written bond is such that if the said A. B. has whilst he has hold the said office of as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office to which he may be appointed, or in which he may act, always duly perform and fulfill all and every duties thereof respectively and other duties which may from time to time be required of him, and shall duly pay into(the Government Treasury at all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A. B., his heirs, executors or administrators shall pay or cause to be paid unto the Governor the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A. B. by the such demand to be in writing and left at the office or last known place of residence of the said, A. B. and shall also at all times indemnify and save harmless the Governor from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A. B. in such office as aforesaid, or many such other offices aforesaid, be sustained, incurred, suffered, or, paid by the Governor by season of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A. B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect ; otherwise the same shall be and remain in full force.

And it is hereby further agreed that in the event of the. death of the said A. B. or on the final termination of the service of the said A. B. whether as such as aforesaid, or otherwise, this bond shall remain with the----- for----calendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect or default of the said A. B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service :

Provided always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid it shall be open to the Governor to recover the amount payable under this bond as an arrear of land revenue.

IN WITNESS whereof the said A. B. has hereunto set his hand

This..... day of.....

Signed and delivered by the above named A. B. in the presence of.....

(Signature)

1.....

2.....

We..... hereby declare ourselves sureties for the above said A. B.....that he shall do and perform all that he has above undertaken to do and perform, and in case of his making default therein, we hereby bind ourselves jointly and severally to forfeit to the Governor the sum of in which the above said A. B. has bound himself, or such other lesser sum as shall be deemed to be sufficient by theto cover any loss or damage which the Governor may sustain by reason of such default.

And we agree that the Governor may, without prejudice to any other rights or remedies of the Governor, recover the said sum as an arrear of land revenue.

And we also agree that neither of us shall be at liberty to terminate his surety ship, except upon giving to the said six calendar months' notice in writing of his intention so to do, and our joint and several liabilities under this bond shall continue in respect of all acts, embezzlements, defalcations, mismanagements, neglects, failures, misconducts, defaults, disobedience, omissions and insolvencies on the part of the said..... until the expiration of the said period of six months.

Dated this the..... day of.....20.....

Signature of sureties in the presence of.....

(Signature)

1.....

2.....

In the presence of—

(Signature)

1.....

2.....

Appendix-3

[See Rule 46 (1) (iii)]

Form of agreement for tenancies of government residences let to private individuals.

AN AGREEMENT made the.....day of.....20 between THE GOVERNOR OF SINDH (hereinafter called "the Lessor") of the one part, and

(hereinafter called "the Lessee" which expression shall be deemed to include, unless the context does not admit, his heirs, executors, administrators and permitted assigns) of the other part.

WITNESSETH as follows: -

1. In consideration of the deposit by the Lessee with the Lessor of the sum of Rs....and of the rent hereby reserved and of the covenants and conditions hereinafter contained the Lessor hereby demises into the Lessee ALL that bungalow and premises within..... known as..... together with the outhouses and servants' quarters attached thereto standing on the land situate.

TO HOLD unto the Lessee upon a monthly tenancy to be of computed as commencing on the first day of20.... paying therefore unto the Lessor the monthly...rent of Rs..... on the first day of each (succeeding) month (in advance) the first payment of such rent for the first month having been due on the first day of....20....

2. The Lessee covenants with the Lessor as follows: —

(a) To pay the rent hereby reserved at the time and in a manner aforesaid at the office of the Executive Engineer, Division (hereinafter referred to as "the Executive Engineer") or at such other place.....as the Lessor shall require.

(b) To pay all rates and taxes for specific services such as water tax to the Municipal or other local body concerned or by a pro-rata enhancement of rent as the Lessor may decide.

(c) To bear and pay to the.....or other body or company concerned the charges for the electrical energy supplied to the demised premises.

(d) At the Lessee's expense to provide all electric bulbs required for use on the electric installation provided in the demised premises, to replace such of the electric bulbs as may fail, fuse, or be broken and to keep the electric installation in a clean condition-by properly dusting the fans and fittings

(e) To keep the premises in a clean and sanitary condition and not to allow any refuse to collect in the compound and to abide by all bye-laws rules and regulations of the Municipality or Cantonment.

(f) Not to make any additions or alterations to the said bungalow or other buildings and premises hereby demised without the sanction of the Executive Engineer previously obtained in writing. All additions or alterations made by the Lessee shall become the property of the Lessor on the termination of this demise and the Lessee shall not be entitled to any compensation therefor Provided nevertheless that the Lessor shall be at liberty to call upon the Lessee at the Lessee's expenses to remove all additions or alterations made by the Lessee and require the Lessee to restore the said bungalow and premises to the condition in which they were at the time of occupation.

(g) Not to do or permit to be done upon the said premises anything which in the opinion of the Lessor may be a nuisance or annoyance to or in any way interfere with the quiet and comfort of the occupants of neighboring properties

(h) Not to assign these presents nor sublet or underlet the premises or any part thereof unless the previous written consent of the Executive Engineer is first obtained.

(i) Not to keep or store upon the premises any articles of a combustible or dangerous nature.

(j) To allow the Lessor or his agents or servants to view the premises at any time during the daytime on receipt of twenty-four hours' previous notice.

(k) At the Lessee's expense to maintain the garden attached to the said property in good condition and the Lessee shall have the right to the produce thereof.

(l) The Lessee shall not cut down, lop or injure trees or large shrubs without the written permission of the Executive Engineer and, the proceeds of the sale of all trees cut down or lopped off shall belong to the Lessor.

(m) At the end or sooner determination of the tenancy hereunder peacefully and quietly to yield up possession of the said premises to the Executive Engineer on behalf of the Lessor in the same condition in which they were at the commencement of the tenancy fair wear and tear excepted.

(n) To pay the costs of the preparation and completion of these presents in duplicate including stamp and registration charges and the Lessee shall take the original of this lease and the (a) Lessor will keep the duplicate.

3. The Lessor hereby covenants with the Lessee as follows:

(a) To carry out the usual minor annual repairs such as white washing, monsoon roof repairs, and repairs to the sanitary and water installation of the premises. The Lessor shall not be compelled to do any other repairs or new work whatsoever.

(b) The Lessee paying the rent hereby reserved and observing and performing the conditions hereinbefore contained shall and may peaceably enjoy the said demised premises for the term hereby granted without any interruption from the Lessor or any person lawfully claiming by, from or under the Lessor.

4. PROVIDED ALWAYS and it is hereby agreed between the parties hereto as follows: —

(a) If and whenever any part of the rent hereby reserved shall be in arrear the same shall be recoverable by the Lessor from the Lessee as an arrear of land revenue.

(b) If the rent hereby reserved shall be in arrear for the space of 30 days whether the same shall have been legally demanded or not or if and whenever there shall be a breach of any of the covenants by the Lessee hereinbefore contained the Lessor may re-enter upon any part of the said premises in the name of the whole and thereupon the same term hereby granted shall absolutely cease and determine.

(c) The deposit of Rs.----- Made by the Lessee shall be refunded to him on the termination of this agreement provided that the Lessee has fulfilled all the covenants and conditions thereof and after deduction of any sums which may be due to the Lessor. The deposit if made in cash shall not bear interest.

(d) Any notice to be given to the Lessee shall be deemed to be sufficient and duly served if signed by the Executive Engineer for the time being or other duly authorized officer and addressed to the Lessee and sent by registered post to or left at the said demised premises or affixed to any conspicuous part of the said premises.

IN WITNESS WHEREOF the said..... has for and behalf of the Governor has hereunto set his hand the day and year first above written.

Signed by in the presence of

Appendix-4**[See Rule 20 (2)]****Form of Cash Security Bond**

KNOW all men by these presents that I, A. B.....ofam held and firmly bound unto the Governor of Sindh (hereinafter referred to as " Governor ") in the sum of rupees.....(Rs.....) to be paid to the Governor for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators, and legal representatives by these presents.

WHEREAS the above bounden A. B. was on the.....day of 20.....appointed to and now holds the office of in the office of.....And whereas the aid A.B. by virtue of such office is bound to collect (here describe the nature of the Cashiers / Store-keepers /Sub-Store-keeper/ Subordinates duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

AND WHEREAS the said A. B.....has, in pursuance of the Rule 20 of Sindh Financial Rules (Vol-1) delivered to and deposited with the.....the above mentioned sum of rupees(Rs.....) in cash as security for the due and faithful performance by the said A. B.....of the duties of his said office, and of any other office to which he may be appointed at any time and of other duties which may be required of him, and for the purpose of securing and indemnifying the Governor against all loss, injury, damage, costs or expenses which the Governor may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A. B. or of any person or persons acting under him or for whom he may be responsible.

Now the condition of the above written bond is such that if the said A. B. has whilst he has held the said office of as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office to which he may be appointed, or in which he may act, always duly perform and fulfill all and every the duties thereof respectively and other duties which may from time to time be required of him, and shall duly pay into the Government Treasury all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A. B., his heirs, executors or administrators shall pay or cause to be paid unto the Governor the amount of any loss or defalcation in the accounts of the said within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A. B. by the.....such demand to be in writing and left at the office or last known place of residence of the said A.B. and shall also at all times indemnify and save harmless the Governor from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B. in such office as aforesaid, or any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Governor by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A.B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect ; otherwise the same shall be and remain in full force. Provided always and it is hereby declared and agreed that the said sum of rupees.....(Rs.....)so delivered and deposited as aforesaid, shall be and shall remain with the for the time being, as such security as aforesaid with full power to the for the time being, as occasion shall require, to apply the said sum of rupees.....(Rs.....), or any part thereof, in and towards the indemnity as aforesaid of the Governor or otherwise as aforesaid.

And it is hereby further agreed that in the event of the death of the said A. B. or on the final termination of the service of the said A.B. whether as such as aforesaid, or otherwise the said sum of rupees.....(Rs.....) or so much thereof as shall then be in deposit and this bond shall remain with the.....for.....calendar months for re-covering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect or default of the said A. B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service. Provided always that the return at any time of the said security shall not be deemed to affect the right of the Governor to take proceedings upon or under this bond against the said A. B. or

against his heirs, executors, administrators or legal representatives after his death in case any breach of the conditions of this bond shall be discovered after the return of the said security and the responsibility of the said A. B. shall at all times continue, and the Governor shall be fully, indemnified against all such loss or damage as aforesaid at any time.

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A. B. in respect of the matters aforesaid to the forfeiture of the said sum of rupees.....(Rs.....) and that should the said sum be insufficient to indemnify the Governor in full for any loss or damage sustained by him in respect of the matters aforesaid, the said A. B. shall pay to the Governor on demand such further sum as shall be deemed by the to be necessary, in addition to the said sum of rupees Rs.....) to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss. or damage as aforesaid it shall be open to the Governor to recover such further sum payable as aforesaid as an arrear of land revenue.

IN WITNESS whereof the said A. B. has hereinto set his hand this.....day of.....

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

(Signature)

1.....

2.....

Appendix-5

[See Rule 20 (2)]

Form of Security Bond where Security is taken in cash by monthly deductions from Pay

KNOW all men by these presents that I, A. B.....of.....am held and firmly bound unto the Governor of Sindh (hereinafter referred to as "the Governor ") in the sum of rupees..... (Rs.....) to be paid to the Governor for which payment well and truly to be made, I bind myself, my heirs, executors, administrators, and legal representatives by these presents.

WHEREAS the above bounden A. B. was on the.....day of.....20 appointed to and now holds the office of.....in the office of.....

And WHEREAS the said A. B.....by virtue of such office is bound to collect.....(here describe the nature of the Cashier's / Store-Keeper's / Sub-Store-Keeper's / Subordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

AND WHEREAS the said A.B..... has in pursuance of rule 19 (2)(a) of the Sindh Financial Rules, 2023 (Vol-I) agreed to deliver to and deposit with the.....for the time being the abovementioned sum of rupees..... (Rs.....) in cash by monthly deductions of rupees.....(Rs.....) to be made from the salary of the said A. B. by the.....for the time being until the whole of the said sum of rupees.....(Rs.....) shall have been so delivered and deposited, as security for the due and faithful performance by the said A.B.....of the duties of his said office, and of any other office to which he may be appointed at any time and of other duties which may be required of him, and for the purpose of securing and indemnifying the Governor against all loss, injury, damage, costs or expenses which the Governor may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A. B. or of any person or persons acting under him or for whom he may be responsible

Now the condition of the above written bond is such that if the said A. B. has whilst he has held the said office of.....as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office to which he may be appointed, or in which he may act, always duly perform and fulfill all and every the duties thereof respectively and other duties which may from time to time be required of him, and shall duly pay into the Government Treasury at.....all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A. B., his heirs, executors or administrators shall pay or cause to be paid unto the Governor the amount of any loss or defalcation in the accounts of the said.....within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A. B. by the.....such demand to be in writing and left at the office or last known place of residence of the said A. B. and shall also at all times indemnify and save harmless the Governor from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A. B. in such office as aforesaid, or in any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Governor by reason of any act, embezzlement, defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the said A. B. or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect; otherwise the same shall be and remain in full force. Provided always and it is hereby declared and agreed that the said, sum of rupees.....(Rs.....) or such smaller amount as shall have been delivered and deposited from time to time shall be and shall remain with the.....for the time being, as such security as aforesaid, with full power to the.....for the time being, as occasion shall require, to apply the said sum of rupees.....(Rs.....) or any part thereof, in and towards the indemnity as aforesaid of the Governor or otherwise as aforesaid.

And it is hereby further agreed that in the event of the death of the said A.B. or on the final termination of the service of the said A.B. whether as such.....as aforesaid, or otherwise the said sum of rupees.....(Rs.....) or so much thereof as shall then be in deposit and this bond shall remain with

the.....for the time being for.....calendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect or default of the said A.B. or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service. Provided always that the return at any time of the said security shall not be deemed to affect the right of the Governor to take proceedings upon or under this bond against the said A.B. or against his heirs, executors; administrators or legal representatives after his death, in case any breach of the conditions of this bond shall be discovered after the return of the said security, and the responsibility of the said A.B. shall at all times continue, and the Governor shall be fully indemnified against all such loss or damage as aforesaid at any time.

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B. in respect of the matters aforesaid to the forfeiture of the said sum of rupees.....(Rs.....) or so much thereof as shall then be in deposit and that should such sum be sufficient to indemnify the Governor in full for any loss or damage sustained by him in respect of the matters aforesaid, the said A. B. shall pay to the Governor on demand such further sum as shall be deemed by the.....for the time being to be necessary in addition to the said sum of rupees.....(Rs.....) or the sum then in deposit to cover such loss or damage as aforesaid, and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid it shall be open to the Governor to recover such further sum payable as aforesaid as an arrear of land revenue.

IN WITNESS whereof the said A.B. has hereunto set his hand this..... day of.....20.....

Signed and delivered by the
Above named A.B. in the presence of

(Signature)

- 1.....
- 2.....

Appendix-6

[See Rule 20 (2) (a)]

Form of security bond for securities defined in the Pakistan Securities Act 2015, Pakistan Trust Act 1882 and other such legal instruments

KNOW all men by these presents that I, A.B.....of.....am held and firmly bound unto the Governor of Sindh (hereinafter referred to as the Governor") in the sum of rupees.....(Rs.....) to be paid to the Governor for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators, and legal representatives by these presents.

WHEREAS the above bounden A. B.....was on the.....day of.....20 appointed to and now holds the office of.....in the office of.....And whereas the said A.B.....by virtue of such office is bound to collect.....(here describe the nature of the Cashier's / Store-keeper's / Sub-Store-keeper's / Subordinate's duties) and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may, from time to time be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

And WHEREAS the said A.B.....has, in pursuance of Rule 19 (2) (a) of the Sindh Financial Rules,2023 (Vol-I) delivered to and deposited with.....the.....for the time being.....to the amount of rupees.....(Rs.....) and bearing No. / Nos..... ofduly endorsed in favour of the.....for the time being as security for the due and faithful performance by the said A. B.....of the duties of his said office, and of any other office to which he may be appointed at any time and of other duties which may be required of him, and for the purpose of securing and indemnifying the Governor against all loss, injury, damage, costs or expenses which the Governor may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A.B.....or of any person or persons acting under him or for whom he may be responsible.

Now the condition of the above written bond is such that if the said A.B.....has whilst he has held the said office of.....as aforesaid, always duly performed and fulfilled the duties of his said office and it he shall, whilst he shall hold the said office or any other office to which he may be appointed, or in which he may act, always duly perform and fulfill all and every the duties thereof respectively and other duties which may from time to time be required of him, and shall duly pay into the Government Treasury at.....all such moneys as are payable to Government and shall come in to his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and if the said A.B.....his heirs, executors or administrators shall, pay or cause to be paid unto the Governor the amount of any loss or defalcation in the accounts of the said.....within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A.B.....by the.....such demand to be in writing and left at the office or last known place of residence of the said A.B.....and shall also at all times indemnify and save harmless the Governor from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during the service or employment of the said A.B.....in such office as aforesaid, or in any such other offices aforesaid, be sustained, incurred, suffered, or paid by the Governor by reason of any act, embezzlement, defalcation, mismanagement, neglect failure, misconduct, default, disobedience, omission or insolvency of the said A. B.....or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect ; otherwise the same shall be and remain in full force. Provided always and it is hereby declared and agreed that the said.....for rupees.....(Rs.....) so delivered and deposited as aforesaid or such other securities mentioned in rule 19 (2) (a) of Sindh Financial Rules (Vol-1) of the same amount as the saidfor the time being may consent, from time to time, to accept and receive in lieu of or exchange for the same or which the.....for the time being may require the said A.B.....to deposit as additional security to make up the amount of the original security under this bond and the interest thereof shall be and shall remain with the.....for the time being, as such security as aforesaid, with full power to the.....for the time being, as occasion shall require to sell and dispose of the said.....for rupees.....(Rs.....) or sufficient portion thereof and to apply the proceeds thereof with the interest already

accrued thereon in and towards the indemnity as aforesaid of the Governor or otherwise as aforesaid, but that nevertheless the interest accruing on the said.....may in the meantime be paid over to the said A.B.....as and when the same shall be realized if thefor the time being, shall think fit to do so.

And it is hereby further agreed that in the event of the death of the said A. B..... or on the final termination of the service of the said A.B.....whether as such..... as aforesaid, or otherwise the said.....for rupees(Rs.....) or such other securities as may have been substituted therefor or added thereto and this bond shall remain with thefor the time being, for.....calendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect or default of the said A.B.....or any such other person or persons as aforesaid and which may not have been discovered until after his death or the termination of his said service.

Provided always that the return at any time of the said.....or of any securities substituted therefor or added thereto as aforesaid shall not be deemed to affect the right of the Governor to take proceedings upon or under this bond against the said A. B.....or against his heirs, executors administrators or legal representatives after his death, in case any breach of the conditions of this bond shall be discovered after the return of the said.....or the securities substituted therefor or added thereto as aforesaid and the responsibility of the said A. B.....shall at all times continue, and the Governor shall be fully indemnified against all such loss or damage as aforesaid at any time.

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A.B.....in respect of the matters aforesaid, to the forfeiture of the sum for which this bond is executed and that should the sum realized by sale, under the power aforesaid, of the said.....or the securities substituted therefor or added there to be insufficient to indemnify the Governor in full for any loss Or damage sustained by him in respect of the matters aforesaid, the said A. B.....shall pay to the Governor on demand such further sum as shall be deemed by the.....for the time being to be necessary in addition to the sum realized by sale as aforesaid to cover such loss or damage as aforesaid and that without prejudice to any other rights gr remedies for recovering the loss or damage as aforesaid, it shall be open to the Governor to recover such further sum payable as aforesaid under this bond as an arrear of land revenue.

IN WITNESS whereof the said A.B.....has hereunto set his hand this.....day of.....20.....

Signed and delivered by the above named A.B in the presence of

(Signature)

1.....

2.....

Appendix-7

[See Rule No. 20 (2) (b)]

Form of Security Bond where Deposits in Post Office Savings Bank are taken as Security

KNOW all men by these present that I, A. B..... Of.....am held and firmly bound unto the Governor of Sindh (hereinafter referred to as "the Governor" in the sum of rupees..... (Rs....) to be paid to the Governor for which payment, well and truly to be made, I bind myself, my heirs, executors, administrators, and legal representatives by these presents.

WHEREAS the above bounden A. B.....was on theday of.....20 appointed to and now holds the office of.....in the office of.....And whereas the said A. B.....by virtue of such office is bound to collect.....(here describe the nature of Cashier's / Store-keeper's / Sub-Store-keeper's / Subordinate's duties and to keep and render true and faithful accounts of his dealings with all property and money which may come into his hands or possession or under his control, such accounts to be kept in the form and manner that may from time to time be prescribed by duly constituted authority, and also to prepare and submit such returns, accounts and other documents as may from time to time be required of him.

And whereas the said A. B.....has, in pursuance of rule 19 (2) (b) of the Sindh Financial Rules (VOL-I) delivered to and de-positd with thefor the time being, the Post Office Savings Bank Pass Book No..... of him the said A. B.....duly endorsed favour of the.....for the time being, and showing a sum of rupees.....(Rs.....) to the credit of the said A. B..... in the Postal Savings Bank at.....as security for the due and faithful performance by the said A.B..... of the duties of his said office, and of any other office to which he may be appointed any time and of other duties which may be required of him, and for the purpose of securing and indemnifying the Governor against all loss, injury, damage, costs or expenses which the Governor may, in any way, suffer, sustain or pay, by reason of the misconduct, neglect, oversight or any other act of the said A.B. or.....of any person or persons acting under him or for whom he may be responsible.

Now the condition of the above written bond is such that if the said A.B.....has whilst he has held the said office of.....as aforesaid, always duly performed and fulfilled the duties of his said office and if he shall, whilst he shall hold the said office or any other office to which he may be appointed, or in which he may act, always duly perform and fulfill all and every the duties thereof respectively and other duties which may from time to time be required of him, and shall duly pay into the Government Treasury at.....all such moneys as are payable to Government and shall come into his possession or control by reason of the said office and shall duly account for and deliver up all moneys, papers and other property which shall come into his possession or control by reason of the said office and, if the said A. B.....his heirs, executors or administrators shall pay or cause to be paid unto the Governor the amount of any loss or, defalcation in the accounts of the said.....within 24 hours after the amount of such loss or defalcation, shall have been demanded from the said A. B.....by the.....such demand to be in writing and left at the office or last known place of residence of the said A. B..... and shall also at all times indemnify and save harmless the Governor from all and every loss, injury, damage, costs or expenses which has been or shall or may at any times or time hereafter during ,the service or employment of the said A. B.....in such office as aforesaid or in any such other offices aforesaid, be sustained, incurred, suffered or paid by the Governor' by reason 'of any act, embezzlement defalcation, mismanagement, neglect, failure, misconduct, default, disobedience, omission or insolvency of the raid A. B. or.....of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and no effect ; otherwise the same shall be and remain in full force.

PROVIDED ALWAYS and it is hereby declared and agreed that the said Post Office Savings Bank Pass Book and all moneys for the time being standing to the credit of the said A. B.....in the Post Office Savings Bank at....., and the interest on at.....such moneys shall be and shall remain with and at the disposal of the.....for the time being, as such security as aforesaid with full power to thefor the time being, as occasion shall require to withdraw from the said Postal Savings Bank the moneys deposited therein and for the time being to the credit of the said A. B....., and the interest thereon or so much thereof as shall be required, and to apply the same in and towards the indemnity as aforesaid of the Governor or otherwise is aforesaid, but that nevertheless the interest accruing on the said moneys may in the meantime be paid over to

the said A. B..... as and when the same shall be realized, if the----- for.....the time being, shall think fit to do so.

And it is hereby further agreed that in the event of the death of the said A. B or on the final termination of the service of the said A. B.....whether as such.....as aforesaid, or otherwise the said Postal Savings Bank Pass Book and the moneys for the time being to the credit of the said A. B. in the said Postal Savings Bank and this bond shall remain with and at the disposal of the..... for the time being forcalendar months for recovering any loss, injury, damage, costs or expenses that may have been sustained, incurred or paid by the Governor owing to the act, neglect or default of the said A. B.....or any such other person or persons as aforesaid and which may not have been discovered until after his death of the termination of his said service.

PROVIDED ALWAYS that the return at any time of the said security shall not be deemed to affect the right of the Governor to take proceedings upon or under this bond against the said A. B. or against his heirs, executors, administrators or legal representatives after his death, in case any breach of the conditions of this bond shall be discovered after the return of the said security and the responsibility of the said A. B..... shall at all times continue, and the Governor shall be fully indemnity fled against all such loss or damage as aforesaid at any time:

Provided further that nothing herein contained nor the security hereby given shall be deemed to limit the liability of the said A. B..... in respect of the matters aforesaid to the forfeiture of the sum for which this bond is executed and that should the said sum be insufficient to indemnify the Governor in full for any loss or damage sustained by him in respect of the matters aforesaid, the said A. B..... shall pay to the Governor on demand such further sum as shall be deemed by the.....for the time being, to be necessary, in addition to the said sum of rupees.....(Rs) to cover such loss or damage as aforesaid and that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid, it shall be open to the Governor to recover such further sum payable under this bond as aforesaid as an arrear of land revenue.

IN WITNESS whereof the said A. B.....has hereunto set his hand this.....day of.....20.....

Signed and delivered

by the above named A. B.....

in the presence of.....

(Signature)

1.....

2.....

Appendix-8

[See Rule 18 (4) Note below]

Indemnity Bond

KNOW ALL MEN BY THESE PRESENTS that we, the undersigned (hereinafter referred to as "the obligors") acknowledge ourselves jointly and severally bound to the Governor of Sindh (which expression shall include his successors and assigns) in the sum of Rupees (Rs.....) to be paid to the Governor of Sindh for which payment well and truly to be made we bind ourselves jointly and severally and our heirs, executors and administrators by this bond. Signed this day

Whereas one.....(hereinafter referred to as "the deceased") had prior to his death on the day of.....20..... undertaken a contract in the office of in the.....Department of the Government of Sindh by an agreement dated.....day of.....20 and made between the Governor of Sindh and the deceased.

AND WHEREAS the deceased in pursuance of the said agreement had deposited with the sum of Rupees (Rs.....) Government securities of the value of (hereinafter referred to as the security deposit). AND WHEREAS by the said agreement it was stipulated that the said security deposit should be and remain with the Governor of Sindh or any officer having authority under Government with full power to sell and dispose of or get in the same upon the conditions mentioned therein.

AND WHEREAS the deceased had fully conformed to the conditions of the said agreement and performed the contract and was entitled to the return of the said security deposit.

AND WHEREAS [hereinafter referred to as the claimant (s)] has/have applied to the Governor of Sindh that the said security deposit should be paid / delivered to him (them) as the rightful legal heir(s) of the deceased.

AND WHEREAS the Governor of Sindh has agreed to pay / deliver the said security deposit to the claimant(s) on the obligors' agreeing to indemnify the Governor of Sindh in respect of such Payment / delivery.

NOW THE CONDITION of the above written bond is such that if from the date the said security deposit is paid / delivered to the claimant (s) the obligors jointly and severally their heirs, executors and administrators shall at all times hereafter keep fully indemnified and save harmless the Governor of Sindh from all actions, suits, demands and claims whatsoever which may hereafter be made by any person or persons against the Governor of Sindh in anywise concerning or in regard to or in respect of the said delivery / payment then this bond shall be void and of no effect; otherwise it shall remain in full force.

Signed and delivered by the above named obligors in the presence of—

1.....

2.....

Appendix-9**[See Rules 79 & 221 (1)]****Part – I****Rules for the Payment of Compensation for land acquired under the Land Acquisition Act-I of 1894****[Note. The term Act as used in this Appendix means Land Acquisition Act-I of 1894].****Land Acquisition Officers**

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

Procedure of Special Officers appointed under the Act

2. The procedure for the withdrawal of money from treasuries by special officers is prescribed in Sindh Treasury Rules and for the disbursement of monies in the following rules.

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

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

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

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

6. In giving notice of the award under section 12(2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives, by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the civil court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the Accounts Office as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying Form E. The Officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the collector accounts the amounts deposited in the Accounts office will at once be charged off as public works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near

the village to which the payees belong, in order that the number of un-disbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded such representative must show legal authority for receiving the compensation on behalf of his principal.

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

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

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

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

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

11. When the land is taken up by the Collector or other Civil Officer not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money, for payment due under his award from the Accounts Office/Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accounts officer in the manner prescribed in paras 3 and 4. Additions and alterations in the award statement should also be communicated to the Accounts officer as prescribed in para 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in para 3. The procedure laid down in rule 6 should be observed by such Collector or Civil Officers.

12. The rules regulating the withdrawal and disbursement of money by the Collector or other Civil Officer including the withdrawal of advances are contained in Sindh Treasury Rules.

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

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

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

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

Pre-Audit by Account Officers

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

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

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

Procedure when no monetary compensation is paid

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government: If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalized value of the abatement of Land Revenue should be charged against advances of funds (para 21) made by that body.

Investment of compensation money deposited in Court

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

Audit of adjustment and recovery of payments on behalf of public entities

21. Payments made from a Local Fund as a compensation for land taken up under the Act, shall be made, and pre-audited in the same manner as if the land were being acquired for the Government. The Collector or other officer who makes payments on account of the land acquired shall draw funds from the Accounts Office and make payments in the manner laid down in these rules, using the forms prescribed in duplicate. One copy of the relevant record shall be sent to the body concerned and the other copy to the Accounts Officer. The concerned local council or other public entity will pay the estimated cost of the compensation to the credit of Government in advance on such dates and in such installments as the Government may direct, further payment to Government being required as soon as the Accounts Officer reports that the payment made exceeds the amount received in advance. The Accounts Officer will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the local government or other public entity. These sums should be credited in the Public Account and classified under the object under "Civil Deposits G11293 Deposits for work done for public bodies or individuals." All charges should be supported by

the prescribed vouchers, unless these cannot be furnished at once in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head: any balance of the sum originally credited, which is not claimed at the expiry of the year from the date of the award will be paid into the civil court by the officer in accordance with para 8.

Form-A

No. and date of statement _____.

Date of Award _____.

Name of work for which land has been acquired _____.

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

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

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

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

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

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

Form-AA

Particulars of the concerned person accepting the amounts entered in award statement no. _____ Dated _____ Name of work for which land has been acquired _____ No. and date of declaration in _____ Gazette, viz, _____ No. _____ date _____ Page _____

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

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

Form-B

Number and date of statement _____

Name of work for which land has been acquired _____

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

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

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

Form-C
(Obverse)

<p>No. of Vouchers _____</p> <p>Name of work for which the land has been acquired _____ No. and date of declaration in _____ gazette, viz., No. _____ date _____ Serial No. _____ in Award Statement No. _____ dated _____</p> <p>Name of Payee _____</p> <p>Resident of _____</p> <p>Tehsil _____, District _____</p> <p>do hereby acknowledge to have received Rs. _____ on account of cost of land taken up by Government, as detailed on reverse.</p> <p style="text-align: right;">Signature of payee _____</p> <p style="text-align: right;">Locality _____</p> <p>Note: The receipt should be in Urdu or in English but when the payee is unable to write in English or in Urdu, he may give receipt in any other vernacular.</p>	<p>No. of Vouchers _____</p> <p>Name of work for which the land has been acquired _____ No. and date of declaration in _____ gazette, viz., No. _____ date _____ Name of Payee _____</p> <p>_____ resident of _____ Tehsil _____ District _____</p> <p>_____ do hereby acknowledge to have received Rs. _____ on account of cost of land taken up by Government, as detailed on reverse.</p> <p style="text-align: right;">Signature of payee _____</p> <p style="text-align: right;">Locality _____</p> <p>Note: The receipt should be in Urdu or in English but when the payee is unable to write in English or in Urdu, he may give receipt in any other vernacular.</p>
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(REVERSE OF STATEMENT C.)

DETAILS LAND, ETC, AND THEIR VALUE.

<p>DETAILS LAND, ETC, AND THEIR VALUE.</p> <p>Village _____ Tehsil _____ Distt. _____</p> <p>_____ Land _____ Bighas _____ Marlas _____</p> <p>Value Rupee _____</p>	<p>DETAILS LAND, ETC, AND THEIR VALUE.</p> <p>Village _____ Tehsil _____ Distt. _____</p> <p>_____ Land _____ Bighas _____ Marlas _____</p> <p>Value Rupee _____</p>
---	---

Paid in my presence in cash / by cheque to _____ resident of village _____ Station _____ Tehsil _____, District _____ the sum of Rupees _____ in words only.

Rs. _____ (In Figures)

Dated _____ 20.

Paid in my presence in cash/by cheque to _____ resident of village _____ Station _____ Tehsil _____, District _____ the sum of Rupees _____ in words only.

Rs. _____ (In Figures)

Dated _____ 20.

Form-CC

CONSOLIDATED VOUCHER FOR PAYMENT MADE DURING _____ 21, IN ACCORDANCE WITH AWARD STATEMENT NO. _____ DATED _____. ON ACCOUNT OF LAND ACQUIRED FOR _____ IN THE DISTRICT OF _____, TEHSIL _____ MAUZA _____.

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

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

Dated the _____ 20

Signature of Officer

Form-D

D					D					D				
NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED					NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED					NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED				
To the Judge of the Court at _____					To the Judge of the Court at _____					To the Judge of the Court at _____				
To sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 31 (2) of Act 1 of 1894.					To sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 31 (2) of Act 1 of 1894.					To sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in court under section 31 (2) of Act 1 of 1894.				
Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks	Serial No. in Award Statement No.	Names of parties	Area of Land	Amount payable to each	Remarks	Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each	Remarks
	Total	Rs	Rs.			Total	Rs.	Rs.			Total	Rs	Rs.	
Land acquisition officer Dated _____ 20__					Land acquisition officer Dated _____ 20__					Land acquisition officer Dated _____ 20__				
Received the above amount for credit to Civil Court Deposits.					Received the above amount for credit to Civil Court Deposits.					Received the above amount for credit to Civil Court Deposits.				
Judge					Judge					Judge				
Note. This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					Note. This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					Note. This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.				

Paid by cheque No. _____.

Dated _____ on the _____.

Treasury _____

Paid by cheque No. _____.

Dated _____ on the _____.

Treasury _____

Paid by cheque No. _____.

Dated _____ on the _____.

Treasury _____

Form-E

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED					NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED				
To the officer-in-charge of _____ Treasury.					To the officer-in-charge of _____ Treasury.				
Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____					Please receive for transfer to credit of Revenue Deposits the sum of Rs. _____				
account of compensation for land taken up for the above purpose, payable as detailed below;					on account of compensation for land taken up for the above purpose, payable as detailed below: -				
Serial No. in award statement No.	Names of persons to whom due	Area of Land	Amount payable to each	Remarks	Serial No. in Award statement No.	Names of persons to whom due	Area of Land	Amount payable to each	Remarks
	Total	Rs.	Rs.			Total	Rs.	Rs.	
Date _____ 20____ Land Acquisition Officer					Date _____ 20____ Land Acquisition Officer				
Received the above amount and credit to revenue deposits.					Received the above amount and credit to revenue deposits.				
Treasury officer					Treasury officer				
<p>Note. This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.</p>					<p>Note. This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.</p>				

Paid by cheque No. _____.

Dated _____.

on the _____ Treasury

Paid by cheque No. _____.

Dated _____.

on _____ the _____ Treasury

Part II

[See Rule 81 (2)]

TRANSFER OF LANDS BETWEEN THE FEDERAL AND PROVINCIAL GOVERNMENTS**(i) Acquisition of land for Federal purpose****Article-152 of the Constitution of the Islamic Republic of Pakistan, 1973:**

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

Article-173 of the Constitution of the Islamic Republic of Pakistan, 1973:

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

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

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

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

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

(ii) Subsidiary Provisions

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

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

(2) Continuance of first refusal by the Provincial Governments to the land that is surplus to the requirements of the Federal Government: — When the Federal Government no longer requires land in its possession, the Provincial Government of the province in which it is situated will

be given the option of assuming possession of the whole or any portion thereof, subject to the following conditions:

- (a) the Federal Government will be the judge of whether they require to retain any particular land or not;
- (b) if the Provincial Government desires to assume possession of the land, the option to do so should be exercised within six months of the date on which the Federal Government signifies the intention of surrendering the land;
- (c) the amount payable for the land will, in all cases, be the market value of the land and building, if any, thereon, at the date of transfer; and
- (d) when the Provincial Government desires to assume possession of only a portion of the land surrendered, they shall be entitled to do so only if the value of the land is not materially reduced by the division.

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

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

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

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

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

Appendix-10

[See Rule No. 56 (2) & 56 (7)]

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

ATTACHMENT

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

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

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

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

- (j) the pay and allowances of persons to whom the Pakistan Army Act, 1952 (XXXIX of 1952) applies or of persons other than commissioned officers to whom the Pakistan Navy Ordinance, 1961 applies;
- (k) all compulsory deposits and other sums in or derived from any fund to which the Provident Fund Act, 1925 (XIX of 1925) for the time being applies in so far as they are declared by the said Act not to be liable to attachment;
- (l) any allowance forming part of the emoluments of any servant of the State or of any servant of a railway company or local authority which the appropriate Government may by notification in the

official Gazette declare to be exempt from attachment and any subsistence grant or allowance made to any such servant while under suspension;

- (m) an expectancy of succession by survivorship or other merely contingent or possible right or interest;
- (n) a right to future maintenance;
- (o) any allowance declared by any Pakistan Law to be exempt from liability to attachment or sale in execution of a decree; and
- (p) where the judgment-debtor is a person liable for the payment of land-revenue, any movable property which, under any law for the time being applicable to him, is exempt from sale for the recovery of an arrear of such revenue.

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

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

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

- (i) as respects any person in the service of the Federal Government or any servant of a Railway or of a cantonment authority or of the port authority of a major port, the Federal Government;
- (ii) as respects any other servant of the State or a servant of any other railway or local authority, the Provincial Government.

2. Nothing in this section shall be deemed: —

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

Appendix-11

[See Rule 122 (2)]

RULES REGARDING THE PROCEDURE TO BE FOLLOWED IN INCURRING EXPENDITURE ON THE ASSIGNED WORKS

With reference to the provisions of Rule 122 (2) laying down that the transactions connected with assigned work should be accounted for in the forms and under the procedure prescribed for similar transactions of the Public Works Department, the following guiding principles in respect of petty construction and repairs costing less than Rs.100,000/- in each case have been laid down for observance by the disbursing officers: —

(i) Money required for the execution of such works should be drawn on abstract bill forms from treasuries or in the case of offices located at Karachi from Accountant-General's office, as usual, a cash book in Form P.W.A. 1 being maintained to show all such sums drawn and the amounts paid therefrom to individual payees.

(ii) The work will presumably be done either by departmental labor or through a contractor. In the case of the former, the record of payments made as well as of work done will be in Muster Rolls Form No. (P.W.) 18, while in the case of the latter, the initial record of work done will be the Measurement Book form no. (P.W.) 20 in which will be entered all measurements of work done (other than by daily labor) or materials counted for which payment has to be made. Payment for work done or materials supplied should be made in the following form:

(a) Form No. (P.W.) 22. When it is intended to settle the contractor firstly and finally.

(b) Form No. (P.W.) 25. When an "on account payment" is made to the contractor. The first and intermediate payments should be made on the white form, while the final payments should be made on the yellow form.

The forms referred to in this appendix are those contained in Account Code Volume III, and the Financial Hand Book No. 3, Department Financial Rules.

(c) Form No. (P.W.) 26— For all miscellaneous payments for which none of the above referred to forms are suitable.

Note. Should the system of making advance payments or secured advances be followed Form No. D. F. R. (P.W.) 25 will not be suitable and Form No. (P.W.) 23 or 24, as the case may be, should be used.

(iii) To enable the disbursing officer to exercise financial control over the works, expenditure charges, incurred during the month, should be collected in Works Abstract Form., P.W.A. 10 or 11 as the case may require prepared separately for each work whence it should be posted into the Register of Works, Form P.W.A. 12 or 13.

(iv) Besides the above, the contractor's ledger in Form P.W.A. 14 should be maintained in cases when running payments are made to contractors.

a) In support of the Abstract bills, on which money is originally drawn as stated in (i) above, the detailed vouchers referred to in (ii) above should be submitted direct to the Accountant General's office in one batch at the end of the month covered by a schedule of works expenditure. Form P.W.A. 27 with the vouchers detailed in column 7.

b) In case where the number of vouchers is large Form PWA 24 should accompany the schedule of works expenditure and in those cases particulars of vouchers would not be required to be entered in column 7.

(c) A list of all sanctions to estimates accorded during the month showing the name of work, the amount of the sanctioned estimate, and the authority for the sanction, should be supplied to the Accountant General by the 5th of the month following that to which the sanctions relate. In cases there is no such sanction in any month a "Nil" report should be sent on that date. Public Works forms should be used for the sanctions accorded.

Appendix-12

[Rule 128 (1) (V)]

Form-A

Security bond for Advance

I..... resident of..... in the Taluka/Town of the.....position of surety to Mr.....for Rupees.....on account of advance to be made to him for the purpose of carrying out the work he has contracted to do under the agreement entered into by him with the Governor of Sindh on the.....20...., and guarantee that he shall repay the amount so advanced by the should he fail to do so I hereby agree to make good the amount of advances aforesaid as may be due from him on the.....to the extent- of rupees.....together with such additional amount as may be due from him on account of compound interest calculated at the rate fixed from time to time by the Conservator.

Signed by me this.....day of.....20..... in the presence of.....

1.....

2.....

Signature.

Before me,

Divisional Forest Officer / Magistrate

Form-B
[128 (1) (vi)]
Agreement

Whereas I.....inhabitant ofin the Taluka ofDistrict have contracted to carry out the work of

(hereinafter referred to as the said work). And whereas I have been called upon to furnish a written instrument for the due performance of the said work and for the repayment of advances of money that may be made to me in connection with the said work ; Now, therefore, I do hereby bind myself to complete the said work before the.....20, to the satisfaction of the Divisional / Range Forest Officer and in accordance with the instructions that may be received by me from time to time from the said officer, and I do also further bind myself to repay to the Governor of Sindh through the said officer by' the abovementioned date all moneys outstanding against me on that date together with such amount by way of compound interest as may be due thereon as determined by the said officer.

In case of my making default in completing the said work before the time and in the manner aforesaid or in repaying the moneys outstanding against me together with interest as aforesaid before the date abovementioned I bind myself my heirs and legal representatives to forfeit to the Governor of Sindh the sum of rupees*.....(Rs.....), which sum shall be recoverable from me as an arrear of land revenue.

Dated

Signature.

Witnesses

Before me,

Divisional Forest Officer. / Magistrate

I/We.....inhabitant (s) of.....in the.....Taluka/Town of theDistrict hereby declare myself surety / ourselves sureties for the above said.....that he shall do and perform all that he has above undertaken to do and perform, and in case of his making any default therein I / We, the said..... hereby bind myself, my heirs and legal representatives / ourselves, our heirs and legal representatives (jointly and each of us binds himself, his heirs and legal representatives severally) to forfeit to the Governor of Sindh the sum of rupees.....(Rs.....) in which the above said.....has bound himself, or such smaller sum as shall be deemed sufficient by the.....to cover any loss or damage which the Government may sustain by reason of such default.

Dated

Signature.

Witnesses

Before me,

Divisional Forest Officer. / Magistrate

Appendix-13**[Rule 260]****RULES FRAMED BY THE FEDERAL GOVERNMENT FOR THE SUPPLY AND DISTRIBUTION OF STAMPS.**

The portions placed in () contain orders or references to orders issued by Sindh Government or other authorities under the various rules in this Appendix.

Extent of Application—These rules apply, to the extent set forth herein, to all classes of stamps, and to all the Provinces, and the Federally Administered Areas including Islamabad Territory, in respect of postage stamps only; provided that the application of Rules 11 to 36 is limited in the Provinces to postage and other stamps that are the property of the Federal Government unless the Government of any such province elects to extend them in whole or in part to stamps, judicial or non-judicial, , that are the property of the Provincial Government.

[Provisions of rules 11—36 have been extended by Sindh Government to non-judicial and court-fee stamps that are the property of Sindh Government].

Explanations—For the purposes of these Rules: —

- (1) "C areas" include centrally administered areas. Acceding States, Tribal Areas, etc.
- (2) The term "postage stamps" except where expressly otherwise provided, will include "postal stationery".
- (3) The expressions "stamps" and "non-postal stamps" except where otherwise expressly indicated, will include Central Excise Revenue Stamps (including tobacco excise labels).
- (4) The word "Corporation" means the Pakistan Security Printing Corporation Limited, Karachi.
- (5) The term "depot" except where expressly otherwise stated, will mean a "treasury" functioning in a district.
- (6) The term "branch depot" except where expressly otherwise stated will mean a "sub-treasury" functioning in a Sub-division or Tehsil / Taluka.

PART I—PRINTING AND SUPPLY**A—SECURITY PRINTING CORPORATION**

1. Postage stamps, match excise banderols, tobacco excise duty labels and all revenue stamps, both judicial and non-judicial, which forms sources of Government revenues, shall be printed only at the Security Printing Corporations, Karachi.
2. The Director General Pakistan Post appoints an officer as Controller of Stamps who works under the immediate control and directions of the Director General, Pakistan Post.
3. These Rules do not regulate the administration of the Corporation by the Managing Director. Such administration shall be regulated by the rules and orders, both general and special, issued by the Board of Directors with the concurrence of the Government of Pakistan from time to time.

B—STAMP STORES

4. Attached to the Corporation shall be a Stamps Stores at Karachi under the charge of the Deputy Controller of Stamps.
5. The Stamp Store Karachi shall ordinarily maintain a reserve stock of stamps and postal stationery based on the probable monthly consumption as follows: —

Sr. #	Item	Maximum Months	Minimum Months
1. Postage Stamps			
i	Postage Stamps	6	3
ii	Postal Stationery	3	2
2 Non-postal Stamps forming sources of Federal Revenue			
i	Adhesive Stamps	6	3
ii	Impressed Stamps	6	3
iii	Tobacco Excise Labels	6	3
iii	Central Excise Stamp	3	2
iv	Passport & Visa Stamps	3	2
v	D P Adhesive Stamps	3	2

Non-postal stamps which form sources of Provincial Revenues. As may be settled between the Provincial Government and the controller of stamps.

Note: In the case of item 1 (i) and 2 (i), (ii), (iii), (iv) & (v) if the annual consumption is very low the maximum stock may be increased to 12 months' consumption at the discretion of the controller of stamps. (It has been settled with the controller of stamps, stamps store, Karachi, that the reserve stock of non-postal adhesive and impressed stamp to be maintained at the central stamp store for Sindh province shall be equal to three months' probable requirements of the treasuries in the province).

C – FORECASTS; ETC.

6. The Controller of Stamps shall be responsible for regulating the supply and arranging the storage of all kinds of stamps to central areas. As regards Governor's Province his responsibility will be confined to supplying the stamps that are required by the Provincial Government.

7 (i) To enable the Corporation to provide for adequate stocks of raw materials (e.g. paper, ink etc.) a consolidated forecast shall be sent to the Controller of Stamps, Karachi, not later than the 15th September each year in the form prescribed under rule 7 (ii) by the officers noted below: -

- (a) Officer in charge of local depots in centrally administered area will send a forecast in respect of non-postal stamps (Excluding passport & Visas Stamps) which should also include the requirements of branch depots, if any.
- (b) Officers appointed by the Provincial Government will send their forecasts in respect of non-postal stamps with which they are concerned after obtaining the necessary information from the various local depots.
- (c) Officers appointed by the Federal Government (vide note below), will send their forecasts in respect of Central Excise Revenue stamps and tobacco excise duty labels, after obtaining necessary information from the local depots concerned.
- (d) Officers-in-charge of local depots in central areas and Governors Provinces both will send a forecast in respect of Passport & Visas stamps to the Controller of Stamps, Karachi.
- (e) The Officer-in-Charge of Stamps stores at Karachi will send to the Controller their forecast in respect of postage stamps, both public and service, duly taking into account the supplies made to local depots, stock in hand, and supplies received/expected from the corporation.

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

(i) The Board of Revenue has been appointed by Sindh Government as the Officer referred to in rule 7 (i) (b). [All correspondence on the subject should be addressed to the Board of Revenue].

[(ii) The Postmaster General, Sindh is the head of Postal Circle in Sindh].

8 (i) Indents for replenishment of stock shall be prepared as below by officers in charge of local depots—

(a) In respect of non-judicial and impressed court fee stamps of the denominations of Rs.25 and above, all non-judicial adhesive stamps adhesive court-fee stamps of the denominations of Rs.5 and above, annually to meet the estimated consumption during the twelve months as specified below: -

Indenting Officer's province or area	Latest date before which indents should reach the stamps store Karachi	Year covered by the indent.
Sind & Baluchistan.	28 th February	Year commencing from 1 st July following.
Khyber Pakhtunkhwa, Punjab & Gilgit.	30 th June	Year commencing from 1 st November, following.

In respect of postage stamps (Sindh and Service) of the denomination of Rs.5 and above, the officer-in-charge of local depots in all Provinces and Federal areas shall submit indents annually to meet the estimated consumption during the twelve months commencing from 1st October following so as to reach the stamp store not later than the 15th July each year, together with their indents for the quarter ending March for postage stamps of the denominations lower than Rs. 5/- and for postal stationery: -

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

Note. The latest date by which indent for non-postal stamps referred to in (a) and (b) above should be submitted by officers-in-charge of local depots to the officer appointed under rule 7 (i) (b) shall be fixed by the provincial Government concerned.

(c) In respect of match excise banderols, postage stamps of denominations less than Rs.5 and postal stationery not later to meet the estimated consumption during the next quarter.

(d) In respect of Central Excise Revenue Stamps (including Tobacco Excise Duty Labels) to meet the estimated consumption during the next quarter as specified below: --

<i>Period covered by the indent</i>	<i>Latest date before which indents should reach the stamp store.</i>
1 st July to 30 th September	30 th April.
1 st October to 31 st December	31 st July.
1 st January to 31 st March	31 st October.
1 st April to 30 th June	31 st January.

(e) In respect of passport and Visa stamps, Insurance Fee Stamps, Central Excise Revenue stamps and Tobacco Excise Duty Labels, annually to meet the estimated consumption during the twelve month commencing from 1st October so as to reach the stamp store, Karachi, not later than 15th of July, each year.

(f) The indent shall show in separate columns for all denominations of stamps irrespective of whether a supply is required or not: --

- (1) the balance in the local depot, on the first of the month in which the indent is due for submission,
- (2) the quantity due against previous indents pending compliance with the stamps store,
- (3) the quantity sold during the preceding year or four months or quarter according as the indent covers the requirement for a year or four months or a quarter, respectively, including issue to branch depots,
- (4) the quantity required for next year or four months or quarter, as the case may be, including the reserves and,
- (5) (i) the quantity passed by the scrutinizing officer.
(ii) Indents for postage stamps, passport and visa stamps and D.P. Adhesive Stamps should be sent to the stamps store for scrutiny and supply: those for non-postal stamps and central excise revenue stamps (including Tobacco excise duty labels) and match excise banderols being submitted to him through the officer appointed under rule 7 (i) (b) and 7 (i) (c), respectively.

[For rules prescribed by the Board of Revenue for the preparation and submission of indents for non-postal stamps see chapter-2 of part III of Sindh Stamp Manual].

9. The Officer In-charge of the Stamps Stores shall have discretion to comply with an indent partially. As regards indents for non-postal stamps for Provinces, however, he will comply with indents as received without question, if he has the necessary stocks in hand.

10. The Officer In-charge of the Stamp Stores shall furnish the officers mentioned below with copies of invoices relating to the issues during each month to each local or branch depot: --

- i. the heads of postal circles – copies of invoices relating to supplies of postage stamps; and
- ii. the officers appointed under Rule 7 (i) (c) copies of invoices relating to supplies of Match Excise Banderols, Central Excise Revenue Stamps including Tobacco Excise, Duty Labels.

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

(Invoices pertaining to non-postal stamps are sent to the Board of Revenue by the Controller, while those relating to postal stamps are forwarded by him to the Post Master General, Sindh, direct).

PART II—DISTRIBUTION, CUSTODY AND SALE

A—LOCAL DEPOTS AND BRANCH DEPOTS AND

STOCKS TO BE KEPT

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

Provided that Tobacco Excise Duty Labels and Central Excise Revenue shall be stocked at the local and branch depots selected by the Provincial Governments and Local Administrations for the purpose,

12. Each local depot shall, unless the Provincial Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of :

(a) three months in the case of postage stamps, and other stamps which are the property of the Federal Government, Tobacco Excise and Duty Labels and;

(b) four months in the case of non-postal stamps in addition to the stocks required for the quarterly or four monthly or annual consumption as the case maybe. The Provincial Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamps or in certain local depots, shall be equal to the probable consumption of such other periods as they deem expedient.

13. Should the supply of stamps in any local depot run short before the receipt of the supply from the Stamp Store, Karachi, the officer-in-charge of the local depot should indent for a supply from a neighboring depot, sending a copy of the indent to the Deputy Controller of Stamps., Karachi, or to the officer appointed by the Government.

14. Emergent indents on neighboring depots as authorized in Rule 15 may ordinarily be made on a depot in the same province or administration. If the depot is in another province or administration, the general or special orders both of the Provincial Government or local administration controlling the supplying depot and of the Provincial Government or local Administration controlling the indenting depot will be necessary.

15. Subject to the proviso to Rule 11, every subordinate branch or tehsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from depot in the same station as the branch depot, the Provincial Government or Local Administration may direct the closing of the branch depot, provided that without the previous sanction of the Government of Pakistan the Provincial Government or Local Administration may not order that the maintenance of a stock of postage or Central Excise Revenue Stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

16. The supply to be kept in a branch depot should be not less than the probable demand for

(a) three months in respect of postage stamps and other stamps which are the property of the Federal Government and Tobacco Excise Duty Labels.

(b) four months in respect of non-postal stamps which are the property of the Provincial Government but the Chief Controller Revenue Authority appointed by competent authority for the purposes of Sindh Ordinance No.xviii of 2002.The Stamp (Sindh Amendment) Ordinance 2002, may direct that the supply shall be equal to the demand of any other period, instead of three months in respect of postage stamps, and other stamps which are the property of the Federal Government, and of Central Excise Revenue Stamps (including Tobacco Excise Duty Labels) and Match Excise Banderols and four months in respect of non-postal stamps, which it may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

The stock of stamps at each branch depot should never be less than sufficient for one month's nor more than sufficient for two month's average consumption.

17. As soon the number of stamps in the branch depot not receiving its supplies direct from the Stamp Store, Karachi, falls below the number issued from the depot in the preceding four months, the officer-in-charge of the depot shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for all denominations of stamps, whether a supply is required or not the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented, for, which should be approximately one-half of the quantity sold in the preceding four months. The period of "four months" and "two months" in this Rule may be altered by the Chief Controlling Revenue Authority appointed by competent authority for the purposes of the Sindh Ordinance No.xviii of 2002.The Stamp (Sindh Amendment) Ordinance 2002, to such other period as it may deem expedient.

(Branch depots in Sindh shall be so supplied with stamps that ordinarily the balance of stamps in. each branch or depot should never be less than sufficient for one month's nor more than sufficient for two months' average consumption).

18. Branch depots authorized to receive supplies direct from the Central Stamp Store, Karachi, should keep as reserve stock quantities approximating to the consumption of :

- (a) three months in the case of postage stamps and other stamps which are the property of the Federal Government and Tobacco Excise Duty Labels and;
- (b) four months in the case of non-postal stamps in addition to the quarterly or half yearly or annual demand.

B—ACCOUNTS, RETURNS, STORAGE, ETC.

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

20. The Provincial Governments and Local Administrations may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot, and as to the descriptions of stamps which the officer-in-charge himself must count. Such orders may include instructions that a certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The officer-in-charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before the receipt. Thereafter, he shall be deemed to have been taken over on behalf of the Government or Department whose source of revenue the stamps are, full responsibility for the correctness and custody of the quantities received and the consignor shall be exonerated from the liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Director General, Pakistan Post Offices, that the discrepancy occurred period the dispatch of stamps from the stamp Store and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer-in-charge both to his administrative head and to the Controller of Stamps, Karachi, for investigation. The inside- wrappers (all complete) of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from (fee Stamps Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

21 (i) In respect of supplies of non-postal stamps (including Central Excise Revenue Stamps) the Deputy Controller of Stamps, Karachi, shall send an invoice in triplicate to the local depot to which supplier are sent from the Stamp Store, Karachi showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied.

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

(iii) The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under Rule 7 (i) (b). The acknowledgement of the officer-in-charge of the local depot shall read as follows:

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

(iv) Invoices relating to supplies to branch depots shall be returned to the Deputy Controller of Stamps, Karachi, as the case may be, and to the officer appointed under Rule 7 (i) (b) through the officer-in-charge of the local depot concerned who shall countersign them.

(v) A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer in charge by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps dispatched during the previous month together with spare copies of all relative invoices and a summarized statement showing the amount of each invoice.

(vi) On receipt of the relative acknowledged copies of invoices from the local depots, the officer appointed under Rule 7 (i) (b) and (c) shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accounts Officer concerned who, in turn, shall make the requisite adjustment against the balances of the Provincial Government concerned by credit to the Federal Government, the credit being passed on to the Accountant General Posts, Telegraph and Telephone, Karachi, through the exchange account.

(vii) It shall be incumbent on the part of the officer appointed under Rule 7 (i) (b) and (c) accepting the debit to see that copies of invoices are submitted to him by the officers-in-charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

22. In respect of supplies of postage stamps and other stamps which are the property of the Federal Government, the Deputy Controller of Stamps, Karachi shall send an invoice in triplicate furnishing the details referred to in Rule 21 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot and the duplicate and triplicate returned to the Deputy Controller of Stamps, Karachi, with the acknowledgement of the officer-in-charge, of the local depot in the form stipulated in Rule 21. Officers-in-charge of branch depots getting their supplies direct from the Stamps Depot at Karachi shall return the duplicate and the triplicate-copies to the Controller of Stamps, Karachi, through the officer in-charge of the local depot concerned who shall countersign them. The acknowledged duplicate copies of invoices shall be collected by the officer of the Deputy Controller of Stamps, Karachi, and the triplicate copies sent to the Accountant-General Posts, Telegraph and Telephone, Karachi.

23. If any of the stamps received are found unfit for issue due to faulty manufacture they should be returned at once to the Deputy Controller of Stamps, Karachi. The Corporation will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance rules framed by Provincial Government.

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

Note. In all cases where stamp registers have to be checked, the check of quantities-against values is a very important one; the correctness of value must be tested in detail by actual multiplication and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 percent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

C—SALES

25. The treasurer, or such other officer as the district officer may direct, shall be the ex-officio vendor of all descriptions of stamps, in each local depot. Except as provided in the note below or in rule 31, sales to Government Departments public or to licensed vendors shall not be made direct from the stores under double

lock, such sales being made by the ex-officio vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following Rules.

Note. The officer-in-charge of such local depots, in the province of Sindh, if have no treasuries, may issue postage stamps from the double lock store for sale to the public or post offices.

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

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

27. From the stock so made over to his charge and kept by him under single lock the ex-officio vendor shall sell stamps to the public and to licensed vendors against the value of stamps deposited in the Bank challan and the Bank scroll being a token of proof thereof shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Provincial Government or Local Administration may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of each denomination at the end of each day .

Note 1. In places where there is a branch of the National Bank of Pakistan doing Government business the challans and post office requisitions shall be presented in duplicate, the extra copy being required by the Bank for making up its daily account.

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

28. A district officer may direct that the sales to the public of judicial and non-judicial stamps by ex-officio vendors shall be limited to stamps of a value higher than a named amount the sale to the public of stamps of lower value being left to licensed vendors.

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

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

a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps as supplies to the local depot to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depot should be conducted in the manner laid down in Rule 20.

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

31 (i) Where the officer-in-charge of the branch depot has been appointed ex-officio vendor, sales to the public or licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in the rule 26 of these rules need not be maintained.

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

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

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

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

The total values of stamps in this depot and the branch depots as found by the above certified examination are therefore: -

Non-Judicial :

Court-Fée :

Postage :

Central Excise Revenue Stamps :

Tobacco Excise Duty Labels:

Insurance Fee Stamps:

Defense (or National) Saving Stamps:

Match Excise Banderols:

Passport and Visa Stamps:

D.P. Adhesive Stamps:

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

34. Officers in-charge of local depots shall forward to the local Accountant-General such returns of the receipts and sales of stamps as the Auditor-General may direct, in the form of plus and minus memoranda or otherwise. A copy of the returns shall be sent simultaneously to the heads of Postal Circles.
35. The Controller of Stamps shall send to the Accountant-General, concerned such accounts of the transactions of the central and local depots as the Auditor-General may prescribe.
36. The Auditor-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues, and sales.
37. The rules regulating the grant of discount and the grant of licenses to licensed vendors for the sale of judicial and non-judicial stamps vary in different provinces and in Federal areas and are prescribed by the Provincial Governments and Local Administration.

D—POSTAGE STAMPS

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

Note 1. Service postage stamps may also be sold to the public provided that the value of stamps sold to any person at one time shall not be less than Rs.5.

Note 2. For rules regulating sales to Government Officials see Rule 317 of the Treasury Rules of the Federal Government.

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

39. Ordinary postage stamps shall be sold against moneys deposited in the Bank for the value of the stamps, challans and credit Bank scroll being the token of proof for cash from local depots to officers-in-charge of post offices, at which letters are received for dispatch, to persons licensed to sell non-judicial stamps, rules framed under the Stamps Act, 1899 (II of 1899) and to the public, provided that the value sold to any person at one time shall not be less than Rs.1000/- and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed in any of the above cases.

Note 1. As a partial exception to this rule payment for postage stamp may be made by cheques by officers-in-charge of post offices who have been authorized to issue cheques on the State Bank of Pakistan or the National Bank of Pakistan.

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

40. The officer-in-charge of each post office is required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. A supply of revenue stamps and other Federal Government stamps required to be sold through post office sufficient for the probable demand of one week is also required to be kept for sale in post office.

41. The officer-in-charge of post offices shall maintain account of sales, etc., of revenue and other stamps which are the property of the Federal Government required to be sold through post offices in the same manner as in respect of postage stamps and shall show the balances of these stamps separately in their monthly cash balance reports to the Posts and Telegraph Audit Offices. The difference between the balances in hand at the

end of any month and at the end of the previous month shall be debited or credited as the case may be to the civil Accountants-General concerned, through the exchange accounts.

42. Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the post office authorized in that behalf by the Heads of Postal Circles, are empowered to examine the stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under Rule 41.

E— CENTRAL EXCISE REVENUE STAMPS, TOBACCO EXCISE DUTY LABELS, INSURANCE FEE STAMPS, DEFENCE (OR NATIONAL) SAVINGS STAMPS, D.P. ADHESIVE STAMPS ETC.

43. Stamps which are the property of the Federal Government, and which are required to be sold to the public through Post Offices e.g., Central Excise Revenue Stamps; Defense (or National) Savings Stamps, Tobacco Excise Duty Labels, Visa Stamps, D. P. Adhesive Stamps shall be obtained by Post Offices from local and branch depots and sold to the public in the same manner as ordinary postage stamps. Insurance Fee Stamps shall be sold to the public at local and branch depots at which they are stocked.

PART-III

A—DISPOSAL OF UNSERVICEABLE AND OBSOLETE STAMPS

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

45. Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Karachi, for destruction. The necessary entries on account of stamps sent shall be made in the plus and minus memoranda. Damaged adhesive stamps in loose labels shall be pasted on a sheet or sheets of paper to facilitate Verification before transmission to the Controller of Stamps, Karachi. The Controller shall after examining and verifying the stamps and satisfying himself that they are genuine destroy them and grant a destruction certificate. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant-General concerned with copies of destruction certificates granted by him during the previous month to enable him to verify the entries in the plus and minus memoranda. Postage stamps that are damaged beyond identification and cannot, therefore, be checked by the actual counting shall be disposed of according to the procedure laid down in Rule 51 (b).

Note. A stamp which does not clearly indicate its value or a remnant of a stamp form which it cannot undoubtedly be verified that if is all that remains of a complete stamp shall be treated as stamp that cannot be counted or identified for the purposes of these rules.

46. The Provincial Governments, in consultation with the Auditor-General shall prescribe rules for the disposal of non-postal stamps which are the property of the Provincial Government, and which are obsolete, unserviceable or spoiled or have been cancelled on payment of a refund. In Federal areas, non-postal stamps that are spoiled or unserviceable or that are obsolete and cannot be rendered serviceable by overprinting, etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. The procedure laid down in Rule 48 shall be observed in the case of these stamps also.

B—LOSSES OF STAMPS DURING TRANSIT OR FROM STOCKS IN THE STAMPS STORE, LOCAL OR BRANCH DEPOTS, OR POST OFFICES.

47. The terms of supply from the Stamps Stores are F.O.R. Karachi and once the stamps are dispatched from the Store, they become the property of the Department or Government which would be entitled to their proceeds on sale. When shortages occur in the consignments of stamps dispatched from the Stamp Store,

Karachi, whether occasioned by theft, accident or other cases, the resultant loss shall fall on the Department or Government owing the stamps unless serious negligence is established against the dispatching or receiving agency.

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

Note 2. Losses in transit of non-postal stamps which are the property of the Federal Government from the Stamp Store to a local or branch depot or from one local or branch depot to another shall after the investigation be written off by the Controller of stamps up to a limit of Rs.100 calculated in terms of manufacturing cost in an individual case. If the value of such losses exceeds Rs.100/- in terms of manufacturing cost, it shall be reported by the Controller of Stamps after the due investigation to the Director-General, Pakistan Post Offices. (Also see rules issued by Sindh Government for the dispatch and receipt of stamps in treasuries and sub-treasuries in Chapter 3, Part-III of Sindh Stamp Manual).

48. The officer-in-charge of the local or branch depot shall carefully observe the instructions in rule 20. In case of any discrepancy between the quantity of stamps received and that entered in the invoice he shall enter the shortage in red ink on the invoice for the face value of the stamps actually received. He shall also attach to the invoice a certificate noting the number and date of the Deputy Controller's invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Deputy Controller of Stamps against the parties concerned for the manufacturing value of the stamps actually received as shown in the receipted invoices.

Note. To the officer's explanation shall be added answers to the following questions: -

- (1) What was the number stenciled on the case in which the shortage was found
- (2) (a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto?
(b) If so, was there any deficiency in weight?
- (3) (a) Did the case show signs of tampering?
(b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering?
- (4) If the case was tin-lined, was the tin lining intact?
- (5) Was the case placed in the strong room immediately on arrival
- (6) Was the officer present all the time the case was being opened and the contents were being examined and counted?
- (7) On what date was the case: —
(a) Received, and
(b) Opened.

49. The officer-in-charge of the local or branch depot shall report any shortage in a consignment immediately to the Deputy Controller of Stamps, Karachi, to the Commissioner of the Division or other higher authority, to the Railway authorities and to the Railway Police for investigation and send a copy of his report to the Department or Government owing the stamps (head of postal Circle in the case of postage stamps) A copy of such report shall be endorsed to the civil Accountant - General concerned. The officer-in-charge of the local or branch depot shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the Deputy Controller of Stamps, Karachi to the Commissioner of the Division, or higher authority, and to the civil Accountant General concerned.

Note. The procedure laid down by this rule shall also be observed in cases where stamps were returned to the Controller of Stamps under rules 23, 45 and 46 or transferred from one local or branch depot to another are lost in transit.

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

5. (a) Losses of stamps while in stock in the Stamp Store or the Central Stamp Store will be borne by these concerns. All such losses shall be reported by the Master, Security Printing Corporation, to the Central Board of Revenue and a copy of the report shall be sent to the Accountant-General concerned, and also to the Director-General of Posts Offices if the loss related to postage stamps or postal stationery. The losses of postage stamps or postal stationery in the Central Stamp Depots, will, however, be written off by the Director-General, Posts Offices and those relating to the Non-Postal Stamps by the Ministry of Finance (Revenue Division). The losses of Non-Postal Stamps written off by the Ministry of Finance (Revenue Division) shall form part of the expenditure incurred during that year in the office of the Controller of Stamps and shall be recoverable from Departments or Governments bearing the expenditure in proportion to be set forth each year.

(b) Except as provided for by note 2 below all losses whether by theft, fraud, accident or any other cause of postage stamps while in stock in a local or branch depot shall be reported by the officer-in-charge of the depot to his administrative head, and a copy of the report shall be sent to the Deputy Controller of Stamps, the civil Accountant-General and the Head of the Postal Circle concerned. The report shall, explain in detail:-

- (1) the quantity, the face value and the manufacturing value of the stamps lost;
- (2) the cause and the responsibility for the loss;
- (3) whether in the opinion of the officer in-charge of the depot the loss was contributed to by the negligence of any individual or individuals,
- (4) the amount proposed to be recovered, if any, from person or persons at fault; and
- (5) steps taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further inquiries and pass such orders as he may consider necessary with reference to Note 3 below and shall forward copies of his orders to the Deputy Controller of Stamps, the Civil Accountants-General and the Depot, Head of the postal Circle concerned. The officer-in-charge of the Depot shall on receipt of the orders, forward the damaged stamps, if they can be counted and identified to the Deputy Controller of Stamps for destruction as required by Rule 45-A.

Note 1. If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the officer-in-charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Deputy Controller of Stamps with a copy of the orders. In such cases the Controller shall not grant certificate as to the quantity and value of stamps destroyed. If, however, the consignments of the damaged and uncountable postage stamps are bulky, they need not be forwarded to the administrative head but a detailed report should be sent to that authority.

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

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

A copy of this letter should be endorsed to the civil Accountant-General and the Head of the Postal Circle concerned. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative

head to damage with a view to instituting inquiries as to the cause of the damage, fixing the responsibility, and taking necessary action.

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

(c) Losses of stamps (excepting those which are the property of the Provincial Governments) shall be written off by the Commissioners of Divisions and in provinces where there are no Commissioners of Divisions, by the Secretary to the Board of Revenue, and if there is no Board of Revenue, by the Provincial Government up to the limit of Rs.1000 only calculated in terms of the face value. In any individual case losses exceeding this limit shall be written off under the orders of the D.G. Pakistan Post Office. Losses of stamps, etc., which are the property of the Provincial Governments, shall be written off in accordance with the rules prescribed by the Provincial Government in this regard.

(d) The procedure laid in rule 51 (b) and notes 1 to 3 thereunder in respect of postage stamps shall also be observed in the case of loss or damage to non-postal stamps in local or branch depots in Federal areas with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong. The same procedure shall also apply to cases of loss or damage to all stamps which are the property of the Federal Government in local or branch depots in Provincial areas.

52. On receipt of a report referred to in rules 49 and 51(b), the Accountant-General Sindh shall send a copy of it to the Director Accounts (Posts, Telegraph and Telephone) Karachi, in whose office all such reports will be consolidated for all the provinces for inclusion, if necessary in the Appropriation Accounts and for the information of the Director-General, Post Office.

53. The officers-in-charge of post offices shall report all losses of Revenue, Central Excise Revenue stamps, Passport and Visa Stamps, D.P. Adhesive Stamps and non-postal stamps in stock at post offices, immediately on their occurrence, to

(i) The Head of the Postal Circle concerned, and

(ii) the officer-in-charge of the local or branch depot concerned, and shall at the same time show the face value of the stamps in their accounts as "Advances Recoverable". Post masters who do not get their supply of stamps direct from a local or branch depot should submit the above reports through the Head or Sub-Post masters concerned. The Head of the circle shall investigate the matter and submit a report of his investigation and findings in detail, on the lines of the report prescribed in rule 51(b), to the Finance Department or local Administration. A copy of the report shall be simultaneously forwarded to the Posts and Telegraphs Audit Officer, the Provincial Accountant-General (Civil) and the Deputy Controller of Stamps, Karachi. On receipt of the sanction of the Finance Department or Local Administration to the writing off of the loss, the Posts, Telegraphs and Telephone Audit Officer shall, after clearing the head "Advances Recoverable" pass on the debit for the full face value of the stamps (as charged by the officer in charge of the post offices in his accounts) to the civil Accountant General concerned through the exchange accounts. In cases where recoveries are made from the postal officials at fault, the amounts recovered shall be credited to the Provincial Government or local Administration through the exchange account.

PART-IV

VERIFICATION OF STOCKS IN THE CENTRAL STAMPS STORE

54 (i) The Director Accounts, Posts, should (in the capacity of an agent of the Government of Pakistan Postal department) depute officers to conduct the stock verification of stamps in the Depots at Karachi.

(ii) In the absence of special orders to the contrary, the balances to be verified should be the closing balances of the last working day of June each year. If the balances of any other day be verified under the

orders of the Finance Division Government of Pakistan, the report should be worked up to the last day of the month by the accounts for the intervening days.

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

(iv) On the morning of the day on which the stock is to be counted, the verifying officer should be furnished by the Deputy Controller of Stamps, Karachi, with detailed lists of the various kinds of stamps which are in the Central Stamp Stores, showing therein in separate columns—

(1) Serial numbers denomination and description of stamps;

(2) Quantity of unopened stock;

(3) Quantity of opened stock; and

(4) Total quantity of opened and unopened stock; also lists showing symbolical letters and figures stenciled on the unopened cases to indicate the description and denomination of the contents and the quantities contained therein.

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

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

(vi) In the opened stock all broken packets should be counted in detail; but in the case of stamps in original bundles or packets, it will be sufficient to count the bundles and to see that they have not been opened and bear the original labels denoting the description and quantity of the contents. Ten percent of these bundles taken at random should be counted in detail and verified with value noted on the labels. A copy of the report may be endorsed to the D.G. Post Offices, for his information.

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

Sr.#	Description	Denomination	Quantity	Manufacturing Value	Remarks

Certified that the balance of stamps in the Central Stamp Store, Karachi as on the..... 20.... has been verified by me in the manner laid down in Part- IV of the "Rules for the Supply and Distribution of Stamps" and I have satisfied myself of the correctness of the results set forth above.

Date.....

Designation.....

As above

Appendix-14

[See Rule 198 (13)]

Instructions for the Sanctioning Authority regarding House Building Advance

When a government servant applies for the grant of an advance for the purchase or building of a house, the applicant's title should be examined by the Sanctioning Authority before the advance is paid. The following instructions show the nature of the information required: —

1. In order to show the title of the applicant the following documents and information should, as far as possible, be furnished: —

- (i) Documents of title under which the applicant acquired the property.
- (ii) Documents of title and other evidence showing the undisturbed possession of the vendor or donor or other person from whom the applicant acquired the property, or of the predecessors in title, for a period of at least 12 years prior to the date of the acquisition of the property by the applicant.
- (iii) Duly certified copies of all registered documents which cannot for sufficient reason be produced.
- (iv) Evidence that those who on the documents produced dealt with the property were adult and competent to confer a title.
- (v) Evidence that there are no encumbrances on the property, and a statement that the village record-of-rights and the indexes of the village Registrars', Sub-Registrars' and District Registrars' records relative to the property in question have been examined for 12 years prior to the acquisition by the applicant.
- (vi) A certified copy of any relevant entries in the Cantonment, Municipal, or Village records, or in the village record-of-rights, or Register of Mutations, relating to the land.
- (vii) Original receipts for any assessment or taxes paid in respect of the property.
- (viii) A correct description of the property, its survey numbers and boundaries and a map showing it and the adjoining properties and the position of any buildings on it.

2. It is also desirable that a site plan countersigned by an officer of Government and clearly showing the dimensions and boundaries of the property should accompany the papers.

Appendix-15

(See Rule 21,261)

Rules regarding the Destruction of Accounts records

Part – I – General

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith, as may be prescribed by Finance Department in consultation with the Accountant General.

(a) The following should on no account be destroyed: --

- i) Records connected with expenditure, which is within the statute of limitation.
- ii) Records connected with expenditure on projects, schemes, or works not completed although beyond the period of limitation.
- iii) Records connected with claims to service and personal matters affecting persons in the service, and
- iii) Orders and sanctions of a permanent character, until revised.

Note. The timeline prescribed hereunder pertains to manual record only. The electronic record / soft copies of accounts shall remain intact and never be deleted or intervened or incorporated without previous permission of the competent authority.

(b) The following should be preserved for not less than the periods specified against them:-

DESCRIPTION OF RECORDS	PERIOD OF PRESERVATION
Register of contingent expenditure sub vouchers relating to contingent charges exceeding Rs.100,000/-	10 Years
Up to Rs.100,000	5 Years

Provided that where local check is exercised by Department, local authorities or by Accountant General's Office, sub-vouchers should not be destroyed until audit for the relevant period has been conducted and objections settled.

DESCRIPTION OF RECORDS	PERIOD OF PRESERVATION
Detailed budget estimates of an office.	5 Years
Travel allowance bills and acquaintance rolls relating thereto	5 Years
Service Books	15 Years (after death or retirement, or dismissal whichever is earlier).
Leave Account of officials	5 Years (after death or retirement or dismissal).
Cases in which invalid pensions have been sanctioned	5 Years after pension ceases to be payable.
Other pension cases	Ditto
Statement of monthly progressive expenditure and correspondence relating to discrepancy in figures	5 Years

i) Pay Bills / Pay Muster Rolls for which no service books or Pay Rolls are maintained	5 Years
ii) Pay bills / Pay Rolls etc.	5 Years
iii) Cash book of the DDO	Not to be destroyed

(c) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Department and Divisional or District Officers may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

(d) In regard to land presented to Government in the form of rent free lease for specific purposes, the departmental file recording negotiations with the owner of land for such lease should not in the interest of lesser and lessee be destroyed until the land is returned by the Department concerned to the owners or their successors and a period of 5 years has been passed.

(e) Heads of Department are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Auditor General should be forwarded to him for his concurrence before the destruction is ordered by the Head of Department.

(f) Full details should be maintained permanently, in each office of all records destroyed from time to time.

Part – II SPECIAL RULES RELATING TO DESTRUCTION OF TREASURY RECORDS

1. The Treasury Records may be destroyed, under the written order of the Chief Inspector of Treasuries, after the periods noted against each, the periods reckoning from the termination of the financial year to which the records pertain. There is, however, no objection to any of these records being preserved for a period longer than that prescribed here, if it is considered necessary in any case.

Sr. #	DESCRIPTION OF RECORDS	PERIOD AFTER WHICH TO BE DESTROYED
1.	Advice lists of State Bank of Pakistan. Draft and Government drafts.	6 years
2.	Budget Estimates	Ditto
3.	Certificate of charge of Treasury	Ditto
4.	Challans for money paid into the Treasury	Ditto
5.	Challans of cash paid on account of Income Tax.	Ditto
6.	Deposits Repayment Register	12 Years
7.	Personal Ledger/Assignment Accounts Registers	Ditto
8.	Receipts of the Postal Department for money drawn from the Treasury and challans accompanying postal remittance to treasury.	5 Years
9.	Routine correspondence with Accountant General regarding accounts.	12 Years

10.	Subsidiary registers of receipts and payments	Ditto
11.	Daily Sheets of Receipts and Payments at Sub Treasury.	6 Years
12.	Sub -Treasury Day Cash Book (Receipts & Payment.	12 Years
13.	Correspondence with offices other than Accountant General	6 Years
14.	Indent for Accounting Forms	3 Years
15.	Specimen signature of District Accounts Officers.	5 Years from the date it ceases to be current
16.	Annual Return of mortality of pensioners.	5 Years
17.	Treasurer's register of stamps sold and discount allowed.	12 Years
18.	Invoice of stamp remittances	6 Years
19.	Register of challans issued	Ditto
20.	Register of orders of payment	Ditto
21.	Counterfoils of Tehsildars' cheque	Ditto
22.	Register of retrenchments	Ditto
23.	Banking Ledger of Local Governments	12 Years
24.	Stamp Transactions Statements	3 Years
25.	Annual Stamp returns and reports	6 Years
26.	Monthly return of sale of stamps	Ditto
27.	Monthly statement showing the discount paid on sale of stamps	3 Years
28.	Office copies of Quarterly Certificates of adequacy of postage stamps and postal stationery	Ditto
29.	Annual forecast of all stamps	3 Years
30.	Indent for stamps	1 Year
31.	Single lock stamp registers and double lock stamp registers	12 Years
32.	Accounts registers	Ditto

33.	Abstract of Local Funds	12 Years
34.	Abstract statement of Canal Revenue	3 Years
35.	Plus and minus memo. (stamps)	5 Years
36.	Plus and minus memo of Deposits	Ditto
37.	Statement of Sheriff's Petty Account	6 Years
38.	Office copies of cash accounts and lists of payments	Ditto
39.	Correspondence regarding refunds	12 Years
40.	Notice of closure of Account Offices	1 Year
41.	Form B.M. 31	Ditto
42.	Letters of the Accountant General authorizing payment of (Temporary Advances), Scholarships, House Building Advances.	12 Years 12 Years or until the whole amount of principal and interest accruing thereon is recovered.
43.	Treasury Dak Books	Ditto
44.	Pay slips	5 Years
45.	Payroll Registers	Ditto
46.	Discharged or cancelled treasury bills.	10 Years after the date of their payment or cancellation by renewal sub-division, etc.
47.	Correspondence – (a) Pension arrear claims, file of 5 years (b) Miscellaneous, pension files (c) Used up pension certificates in lieu of which fresh ones were issued, files of. (d) Lists of cheques and Drawn (e) Lists of cheques	10 Years
48.	Lists of cheques Drawn	Ditto
49.	Lists of cheques Cancelled	Ditto

50.	Authorities issued by AG or other Accounts offices for payment of all kinds of pensions with connected papers e.g. descriptive rolls etc.	(1) In ordinary cases, 5 years after the accounts to which they relate have been settled. (2) When a pensioner has not drawn pension consecutively for 5 years from the date of last payment. Descriptive roll to be returned to the AG etc. thereafter.
51.	Old pension payment orders and disposed of cases regarding payment of arrears of pensions of deceased pensioners to their legal heirs.	3 Years
52.	Indent of cheque forms (Civil and Public works Department.	6 years
53.	Requisition Forms for public works cheque and receipt Books	6 Years
54.	Daily account of payments and receipts received from the Banks	Ditto
55.	Review on working of Accounts Offices	12 Years
56.	Counter foils of cheques	3 Years
57.	Receipt Books	5 Years
58.	Treasury pass books.	Ditto
59.	Letters sanctioning grants to Local Governments, scholarships, gratuity, provident fund, etc.	6 Years. Sanction of a permanent nature should be preserved till their currency.
60.	Inspection notes on treasuries and sub treasuries	5 year after final disposal.
61.	Statement of arrears of pension due to heirs of deceased pensioners.	Ditto.
62.	Forwarding letters of Pension Payment Orders, issued by the Accounts officers.	Ditto.
63.	Departmental sanctioning orders of pensions.	Ditto
64.	Statement of lapsed deposits	6 Years
65.	List of loan applications	2 Years
66.	Loan notifications	10 Years
67.	Other correspondence of ephemeral nature.	1 Years

68.	Advices of enfacement or cancellation of payment of interest on G.P. Notes.	2 Years
69.	Acknowledgement of script and interest payment orders.	5 years
70.	Register of securities tendered for renewal, consolidation for sub-division.	10 Years
71.	Register of payment of interest	Ditto
72.	Register of Government securities deposited for safe custody	10 Years
73.	Application for safe custody of Government promissory notes	Ditto
74.	Acknowledgment of receipt of Government promissory notes received for safe custody at the treasury	10 Years
75.	Check register of pay bills/Roll	35 Years, complete account years
76.	Statement of inspections and surprise visits to treasuries and sub treasuries	5 complete years
77.	Circulars of permanent nature.	Not to be destroyed
78.	Circulars and General letters other than above.	Ditto
79.	Deposits receipt registers	Ditto
80.	Statement of advances	Ditto
81.	Treasury Cash Books.	Ditto
82.	Register of powers of attorney.	Ditto
83.	Check Register of pensioners whose pension is debited to "Defense".	3 years after expiry of all pensions entered in the register.
84.	Pension circulars	Not to be destroyed
85.	Diary and dispatch register	3 years
86.	Register of Gold, bullion, currency and after valuables kept for safe custody in double lock but frequently taken for.	3 years after final return of all valuables entered therein or 3 years after these have been transferred to new register and Checked by Audit party.
87.	Register of valuables kept in safe custody so taken out frequently	3 years after final return of all valuables entered therein or 3 years after these have been transferred to new register and checked by audit party.

88.	File relating to papers circulated with valuables	3 years after final return of all valuables.
89.	Registers of cheque books, receipt books, refund voucher books kept in double lock	3 years after the register is finished and all cheque books, etc. entered therein have been issued.
90.	Register of padlocks	Till the padlocks entered therein exist.
91.	Check register of transfer adjustments between Federal and provincial Government	12 Years
92.	Register of state Bank deposits central and provincial	Ditto
93.	Office copy of daily advice/drawing schedule/delivery sheet issued on the State Bank of Pakistan for payment of voucher, by treasury /sub treasury	Ditto
94.	Heirship certificate	10 Year

Appendix-16

[See Rule 228 (2)]

Rules for Exhibition of Losses in Government Accounts and in the Appropriation Accounts

Section I- -Rules for the guidance of the Executive Officers

I. **Budgeting.** —Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

II. **Report of losses.** —With the exceptions noted below, any defalcation or loss of public money, departmental revenue or receipts, stamps, stores, or other property, discovered in a government treasury / Accounts Office or other office or department, which is under the audit of the Accountant General should be immediately reported to the Director General, Civil Audit, concerned even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority, sends to the Director General, Civil Audit either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules by which, such loss occurred, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

Exceptions —Petty cases, that is cases involving losses not exceeding Rs. 10,000/- each, need not be reported to the Director General, Civil Audit, Sindh unless there are, in any case important features which merit detailed investigation and consideration.

Note-1: Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value or commercial account that may be maintained.

Note-2: In the case of departments where accounts have been separated from audit, a special procedure for report of losses to Accounts and Audit Officers may be prescribed by departmental authority after consultation with the Auditor-General.

III. Heads of Departments should submit annually to the Director General, Civil Audit concerned statements showing the remissions revenue and abandonments of claims to revenue sanctioned during the preceding year by the competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law. For inclusion in these statements, remissions and abandonments should be classified broadly with reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

IV. Government may make rules defining remissions and abandonments of revenue for the purpose of this rule, and may, after consultation with its Public Accounts Committee, fix monetary limits below which individual remission need not be included in the statements.

Note-3: The annual statements showing remission and abandonments of revenue under all heads should be furnished by the Heads of Departments to the Director General, Civil Audit, Sindh, by financial year so as to reach him not later than 15th August of the succeeding year.

V. A consolidated statement for the whole Province should be prepared by the Board of Revenue for, Sindh by the financial year and forwarded to the Director General, Civil Audit, so as to reach him not later than the 15th August following the close of each financial year, showing the gross demand of land revenue due to collection during the year and the total remissions granted classified broadly under the different categories (such as shown below) together with brief notes describing any other concessions which may have been given

- (i) Special remission on account of low prices and for other reasons;
- (ii) Remission on account of floods, fire, frost and waterlogging, remissions of water-rates;
- (iii) Remissions on account of revenue forfeited lands and surveys, etc.

In compiling the statements by the financial year, the figures of demand and remissions in respect of the kharif of the revenue year current and of the rabi of the previous year should be taken into account.

Note-4: All remissions of amounts due for recovery under executive orders should be excluded from the statements sent to the Director General, Civil Audit, Sindh.

Section II—Rules for the guidance of the Accounting Offices

A. Initial Accounts.

I. Receipts. — (a) If a claim be relinquished, it is not to be recorded on the expenditure side as a specific loss.

(b) If, however, money due to Government has reached a government servant and is then embezzled, stolen or lost, even though it may not have reached the treasury/Bank and thus have passed into the Government account, it should be brought into the Government account as receipt and then shown on the expenditure side by record under a separate head as a loss.

Note-1: Where losses of public money are wholly or partially met by non-issue of pay or pension and the Accounts Officer applies the un-issued amount to meet the public claim, the resultant balance of the claim should alone be treated as a loss, the emoluments due being charged to the pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim.

Note-2: The term "Government servant" used in this rule includes persons who, though not technically borne on a regular Government establishment, are duly authorized to receive money on behalf of Government.

II. Buildings, Lands, stores and equipment—Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto must be written off the suspense heads also.

III. Cash in hand, whether in treasuries or as imprest with, Government servants. —All losses or deficiencies should be recorded under separate heads in the accounts.

Note-1: Any recovery in the year in which the losses are brought to account is to be shown by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

IV. Irregular or unusual payments should be recorded in the accounts with general reference to the ordinary rules of classification, according to the nature of the expenditure; for example, an overpayment of pay will be debited to the head "pay". Similarly, an excess payment for bricks manufactured will be debited to the work for which the bricks are used. It is only when special head exists in the accounts for recording such charges as "compensations for damages", "irrecoverable temporary loans written off" and the like, that unusual or extraordinary payments will be separately recorded.

V. Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is recorded should contain separate descriptive heads under which such losses may be recorded.

B. Appropriation Accounts.

I. Where losses or deficiencies are not recorded in the initial accounts, they shall, if important, be mentioned in the notes under the Appropriation Accounts; provided that individual cases of losses under the main revenue heads shall not be mentioned in those notes unless the list of extra statutory remissions and abandonments of claims to revenue which are submitted to the audit and the officer suggest the desirability of offering general remarks on the subject.

Note: In the case of losses of stores, the test of importance should be the net value after crediting any sums recovered, and not the gross value of the stores lost. Small losses by fire, or in transit, or in other circumstances beyond the control of any responsible person need not be mentioned in the account; but a heavy loss will probably lead to an increased charge and consequently a note explaining the charge may become necessary.

II. The principal types of irregularity, which should form the subject of audit comment, are mentioned in the instructions issued by the Auditor General of Pakistan for the preparation of the Appropriation Accounts and the reports thereon.

Appendix-17

[Rule 23 Note (3) & 24 (2)]

PART—I

PRINCIPLES REGARDING ENFORCEMENT OF RESPONSIBILITY FOR LOSSES SUSTAINED THROUGH FRAUD, NEGLIGENCE, ETC.**(1) MEMORANDUM OF GENERAL PRINCIPLES TO REGULATE THE ENFORCEMENT OF RESPONSIBILITY FOR LOSSES SUSTAINED BY GOVERNMENT THROUGH FRAUD OR NEGLIGENCE OF INDIVIDUALS**

1. Means shall be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. In almost all cases, frauds occur either because of the lack of supervision or negligence of rules laid down for the security and safety of public money.

Two forms of negligence are especially noteworthy: —

(i) The amount in a bill is not written in words; the amount in the bill / instrument or cheque is written carelessly making alteration possible without detection; or a space is left rendering the insertion of digits or words an easy matter.

(ii) Copies of accounts and bills submitted to the treasury and to audit office are not carefully compared with the office copies. To guard against this, it must be insisted in every case in which money is drawn on a bill from the treasury, that the total amount of the bill in words is carefully entered by the clerk who draws it and the copies of accounts and bills submitted to the treasury and to the audit office are carefully compared with the office copies by the drawing officer. The cardinal principle governing the assessment of responsibility in such cases is that every public servant should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, Government is prepared to condone Government servants, honest errors of judgment involving financial loss, provided he can show that he has done his best up to the limits of his ability and experience, they are determined to penalize Government servants who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit in the first instance, it will be the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority, in the first instance and if it is one which should be reported to the audit officer, he must make that report immediately. Every important case shall be brought to the notice of superior authority as soon as possible. The administrative authority shall report to his superior and the audit authority to his superior. Shall the administrative authority require the assistance of the audit officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he shall apply forthwith for that assistance to Government who will then negotiate with the audit officer for the services of an investigating staff. Thereafter, the administrative authority and the audit authority will be personally responsible, within their respective spheres for the expeditious conduct of the enquiry.

Detailed report containing complete information on all the points will be submitted within one month after the submission of the preliminary report, and final report should be submitted within a fortnight of the completion of the departmental enquiry to the administrative department.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers

consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. a) The question of enforcing pecuniary liability as well as other forms of disciplinary actions should always be considered. In deciding the degree of the government servant's pecuniary liability, it will be necessary to look not only at the worth of the loss and circumstances of the incidence of loss, but also to his financial position, since it should be recognized that the penalty should be proportionate to the value of the loss occurred and not be such as to impair the Government servant's future efficiency. In particular, if the loss has occurred through fraud, every endeavor should be made to recover the whole amount lost from the guilty person, and if laxity of supervision has facilitated the fraud, the supervising Government servant at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

b) It should always be considered whether the value of Government property or goods lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g., a policeman's rifle, a touring officer's car, an equipment, or an engineer's instruments) should be recovered in accordance with provisions contained in Section 60 (1) of the Code of Civil Procedure (Act V of 1908).

6. One reason why it is important to avoid delay (vide paragraph 2 preceding) is that during a prolonged investigation, Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that a government servant concerned in any loss, or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly, when a pensionable government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accounts officer and Audit and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that Government servants who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

8. The Finance Department should be consulted by Administrative Department in all cases of serious financial irregularity before orders are issued in the matter of disciplinary action against those found responsible.

(2) SUPPLEMENTARY INSTRUCTIONS FOR THE GUIDNANCE OF DEPARTMENTAL OFFICERS, WITH SPECIAL REFERENCE TO CASES IN WHICH PROSECUTIONS IN THE CRIMINAL COURTS ARE, OR ARE LIKELY TO BE NECESSARY

1. All losses must be reported forthwith by the Government servant concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred; they must not be delayed while detailed inquiries are made.

2. Reports submitted under paragraph 1 above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

3. As soon as a reasonable suspicion exists that a criminal offence has been committed, the senior Government servant of the department concerned present at the station will report to the Controlling Officer and ask for investigation under Sindh Enquiries and Anticorruption Act, 1991.

4. If the Anticorruption Establishment, after examining the case in the prescribed manner agrees that an investigation may be made, the latter shall;

- (a) Nominate an investigation officer to proceed for day to day assistance whenever required;
 - (b) Senior Government servant at the station shall see that all witnesses and documents are made available to the investigating officer; and
 - (c) Associate with the investigating officer a Government servant of the department who is not personally concerned with the irregularity leading to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.
5. When the investigation is completed a Government servant of the department (accompanied by the Government servant who attended the investigation) must be made available for conferences with the authority who will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.
6. If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary to move the Anti-Corruption Establishment to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.
7. When the case is submitted into the court by the Anti-Corruption Establishment, the senior Government servant of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidence in the control of the department are punctually produced and will also appoint a government servant of the department (preferably the government servant who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.
8. If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior Government servant of the department concerned will at once consult the Controlling Officer and the Anti-Corruption Establishment as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the Controlling Officer or Anti-Corruption Establishment is of the opinion that further proceedings are necessary, will request the head of the department to proceed, as he would in any other case. Appeals against acquittals can be made only under the orders of Government.
9. The senior Government servant of the department concerned present in the station will see that, in addition to the reports required under 1, 2 and 5 above, prompt reports are submitted to Department through the usual channel regarding—
 - (a) The commencement of the Anti-Corruption Establishment investigation;
 - (b) The decision to prosecute in any particular case;
 - (c) The result of any prosecution;
 - (d) The decision to proceed further in revision or appeal in any case;
 - (e) The result of any proceedings in revision or appeal.
10. Notwithstanding anything contained in paragraphs 2—9 above, the senior Government servant of the department concerned refer the matter through the usual channel for the orders of competent Authority before taking action.
11. In all cases of fraud, embezzlement or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the Rules up to the point at which prosecution of any of the delinquent begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible (which will not, as a rule include finding and sentence). If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the

remaining delinquents should be resumed and completed as soon as possible after the termination of the proceedings in Court.

(3) INSTRUCTIONS FOR CONDUCTING DEPARTMENTAL INQUIRY IN CASES OF FRAUD AND EMBEZZLEMENT OF GOVERNMENT MONEY IN WHICH GOVERNMENT SERVANTS ARE INVOLVED

1. There is a tendency for the head of office or department for delay in the initiation of the criminal proceedings as absolving him from the task of conducting an immediate and thorough departmental inquiry. Reluctance may amplify from the apprehension that an inquiry may prove detrimental to the result of the trial in a court of law. As a result, there has sometimes been a great delay in taking departmental proceedings and the results have been inconclusive. The departmental inquiry should not therefore, be delayed pending the decision of the criminal case, as at a later stage the evidence might disappear, and departmental inquiry may not result in any conclusion at all.

2. Departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceedings begin, the documents go to the court as exhibits, and there they must remain till the case is over and (if an appeal is filed) till the appeal is over. But it is essential that everything should be done to carry the departmental proceedings, as far as possible, before prosecution begins. The stage to which departmental proceedings, prior to prosecution, should be taken must depend on circumstances and cannot be precisely defined. The normal procedure is laid down in the Sindh Civil Services (Efficiency and Discipline) Rules, 1973 and the stage which departmental proceedings can reach may according to circumstances be any one of the stages described or implied in the Rules, i.e., the preliminary recording of evidence, the receipt of the delinquent's written statement after the framing of a charge, the personal hearing or the inquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings, till after the disposal of the criminal case; but it must be emphasized that the proceedings should be completed up to the point that can properly be reached.

3. A common type of case is that where a number of persons are criminally involved either one or more and others which have shown negligence or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution or have similar features which necessitate a criminal prosecution of one or more and a departmental inquiry against others. In such cases, the authority sometimes neglect to institute a formal departmental inquiry, or to carry it to the requisite stage, before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.

4. The general rule should be that in all cases of fraud, embezzlement, or similar offences, departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage, it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable; if it is, it should continue as far as possible (which will not, as a rule, include findings and sentence). If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed and completed, as soon as possible, after the termination of the proceedings in court.

Note: As a general rule, in all cases of fraud, embezzlement or similar offence, in addition to the criminal proceedings, the departmental proceedings shall be initiated.

5. The proceedings contemplated in these instructions are those, which are contained in the Sindh Civil Servants (Efficiency and Discipline) Act, 1991. Where action is taken under the Sindh Enquiries and Anti-Corruption Act, 1991 (Sindh Act No, IV of 1992), this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but as regards other persons involved against whom the Act is not employed, it should be in accordance with the instructions given above.

PART – II

POINTS TO BE DISCUSSED IN DEPARTMENTAL REPORT

- (i)** The exact nature of the defalcation/loss and brief description as to how it was detected (a copy of the fact finding report of the loss or defalcation to higher authority may also be sent).
- (ii)** The full extent of the loss.
- (iii)** The actual period involved by the defalcation/loss.
- (iv)** The defects in or neglect of rules by which the loss occurred and the circumstances which facilitated the defalcation/loss.
- (iv)** The names of officials held personally or technically, directly or indirectly, and wholly or partly responsible for the irregularities committed in the case, and the action taken or proposed to be taken against them.
- (v)** Whether the case has been judicially tried in a court or not, (if so, copies in duplicate thereof may please be furnished). If not, the reasons for not doing so may be stated and a copy of the police report (if any) furnished.
- (vi)** The remedial measures adopted and safeguards, including suggested changes in the relevant rules against such losses hereafter.
- (vii)** The prospects of the recovery of the loss (the amount of the security taken from the Government employees at fault or their pay, pension, allowances, etc., withheld, and their other property confiscated), may be stated. Otherwise sanction to the writing off of the loss may be obtained and furnished.

Appendix-18

[Referred to Rules 33 (1) and 34]

General Rules and Principles relating to Contracts

PART I

The following fundamental principles are laid down by the Government for the guidance of authorities, who are required to enter into the contracts or agreements—

(1) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein.

Note (i) In making agreements with or in favour of any person, firm, company, syndicate, local government, society or other public entity for any concession, or grant or lease of any assignment of revenue, grant or lease of land, of mineral or forest rights, of sale proceeds of crops or outlets, or of right to water power, or of any right of way or other easement, or of any privilege, or of any easement of concession or the agreements if the rights under it are transferable must be so framed that it will be beyond the power of the grantees or contractors to transfer their rights or any part of them except with the sanction of the authority competent to sanction it.

Note (ii) All such concessions and agreements will further be subject to any special provisions made by the competent authority to meet a particular case or particular class of cases.

Note (iii) In all contracts enduring or likely to endure for a period of more than 5 years a provision should, where feasible, be included for an unconditional power of revocation, or cancellation of such contracts by the Government at any time during the currency of the contract on the expiry of some time period not exceeding three months' notice to that effect.

(2) Legal, financial and audit advice should be taken in drafting of contracts and before they are finally entered/executed.

Note.—No contract or agreement to execute a contract should be executed or entered into and no tenders for a contract should be accepted without previous consultation with the Finance Department if expenditure of money or abandonment of revenue is involved thereby for which previous consultation with the Finance Department is required.

(3) Standard forms of contracts should be adopted wherever possible and be subject to adequate prior scrutiny. Where a standard form does not meet the requirements of a case and it is necessary to make certain changes therein or to use an altogether new form, the proposed changes, or the new form should be referred to the Finance Department and the Law Department for advice. Audit advice may also be obtained, wherever necessary.

(4) The terms of a contract once entered should not be materially varied without the previous consent of the competent financial authority.

(5) No contract involving an uncertain or indefinite liability, or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

(6) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and highest tender (for leases / income contracts), and lowest tender (for procurements contracts) should be accepted. In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration (for enlisting or pre-qualification) in addition to all other relevant factors prescribed under Sindh Public Procurement Rules, 2010.

(7) Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at the least a written agreement of price.

(8) Provision must be made in contracts for safeguarding the Government property entrusted to a contractor.

(9) In procurements, cost plus contracts should ordinarily be avoided. Where such contracts become unavoidable, full justification should be recorded before entering the contract. Where supplies or special work

covered by such cost-plus contracts have to continue over a long duration, efforts should be made to convert future contracts on a firm price basis after allowing a reasonable period to the suppliers/contractors to stabilize their production /execution methods and processes.

Explanation: A cost plus contract means a contract in which the price payable for supplies or services under the contract is determined based on the actual cost of production of the supplies or services under contract plus profit either at a fixed rate per unit or at a fixed percentage on the actual cost of production.

- (10) Contracts should include provision for payment of all applicable taxes by the contractor / supplier.
- (11) (i) In procurements, normally no extension in the scheduled delivery time or completion dates of supply etc. should be granted except where events constituting force majeure, as provided in the contract, have occurred or the terms and conditions include such a provision for other reasons. Extensions, with or without penalty, as provided in the contract may be allowed through formal amendments to the contract duly signed by parties to the contract.
- (ii) All contracts shall contain a provision for recovery of liquidated damages for defaults on the part of the contractor.
- (iii) A warranty clause should be incorporated in every contract, requiring the supplier to without charge, repair or rectify defective goods, machinery etc. or to replace such goods etc. with similar goods free from defect. Any goods repaired or replaced by the supplier shall be delivered at the buyer's premises without costs to the buyer.
- (iv) Implementation of the contract should be strictly monitored, and notices issued promptly whenever a breach of provisions occur.
- (v) Proper procedure for safe custody and monitoring of bank guarantees / other Instruments should be laid down.

Note-I Monitoring may include a monthly review of all Bank Guarantees / other instruments expiring after three months, along with a review of the progress of supply/work.

Note-II Extensions of Bank Guarantees / other instruments, where warranted, should be sought immediately.

- (vi) Wherever disputes arise during implementation of a contract, legal advice should be sought before initiating action to refer the dispute to conciliation and/or arbitration as provided in the contract or to file a suit where the contract does not include an arbitration clause. The draft of the plaint for arbitration should be got vetted by obtaining legal and financial advice from the Government in Finance and Law Departments. Documents to be filed should be carefully scrutinized before filing to safeguard government interest.
- (12) The Auditor General of Pakistan has the power to examine contracts, and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.
- (13) The instructions given in the Annexure to this part of the Appendix should be carefully observed in drawing up instruments relating to immovable property
- (14) These principles will apply to all contracts involving expenditure from provincial revenues and should be carefully observed by all Government servants who have to enter into such contracts on behalf of Government.

ANNEXURE

Instructions to Government servants concerned with the drawing up of instruments relating to Immovable Property

1. (i) Most standard forms refer to the other party as a single individual, with the usual particulars of parentage, caste and residence. When the instrument is in favour of a body of persons, the heading will have to be altered, and particular care is needed to ensure that this is done correctly.

(ii) In the first place, the exact nature of the body must be ascertained, and the description must be entered in the draft, e.g. a firm carrying on business in partnership through A, B, one of the partners, or, a company, association or society incorporated or registered under the provisions of Section of Act, When the party is a company, the address of the registered office should be given.

2. Government servants executing deeds on behalf of Government should distinguish between the powers merely to sign such deeds and the power to grant leases, etc., without references to Government. If the power to make a grant has not been delegated, reference should be given to the orders of Government itself. If the power has been delegated, a reference should be made to the order of delegation.

3. (i) If a lease is to be executed on behalf of a corporation, there must either be a resolution of the governing body or some other form of authorization, and there should also be an inspection of the articles of association or the byelaws to show that the execution of the document by the person signing it is in order.

(ii) When the deed is in favour of an incorporated body the agreement is with the body itself and should be so expressed. A common mistake is to describe the agreement as being made with the Manager or managing body. Such expression should be avoided.

4. When the deed is in favour of a firm, the agreement is with the actual partners trading under the name of the firm, and not in favour of any legal person as apart from the partners individually. For this reason, it is important that the names of the partners should be known and that it should also be known whether the party executing the lease has the power to bind the partners. Caution is needed when the deed relates to land, as the powers of partners to bind each other in this respect are strictly limited.

5. As the standard forms usually provide for execution by a single individual on his own behalf, a copy of the more usual forms of execution for other transactions is attached. The appropriate form should be included in the draft; and, if any difficulty arises, it should be specifically referred to the Solicitor to the Government of the Sindh.

6. All references to specified sums of money, terms of years and so on, should invariably be expressed in words, and not in figures. Abbreviations should be used as little as possible.

7. Schedules, maps, and plans form part of a draft, and should always be included in any draft which is to be sent to the Solicitor to the Government of the Sindh for scrutiny.

FORMS FOR EXECUTION

1. (In the case of a Firm). —

Signed by the above-mentioned firm of _____ through _____ partner of the said firm.

N.B.—The form of execution by the Second party a vendee should be one in the appropriate form as follows: —

In the presence of—

Signature

Address

Description

Name or names of vendee firm or partner thereof.

N.B.—The Collector should satisfy himself from a partnership deed or otherwise that the executant has full power as such to bind the firm Section 58 (d) of the Partnership Act, 1932 failing which a special Power-of-Attorney should be demanded from absent partners in favour of the person signing, which should be retained with Government's copy of the conveyance.

2. (In the case of a Society): —

The seal of the (the society herein before referred to) was hereunto affixed by virtue of a resolution of the Governing Committee No-----dated the _____ day of _____ 20---

In the presence of—

Member of the Governing Committee.

Member of the Governing Committee.

Member of the Governing Committee.

3. (In the case of a Company): —

The seal of the _____ Company, Limited, was affixed by virtue of the resolution of the Board No. _____ dated the _____ day of _____ 20---

In the presence of—

Director

Secretary

N.B.—In the case of either a society under Act XXI of 1860 or II of 1912 or a company incorporated under the Companies Act, the Collector should require a copy of the resolution referred above to be certified (either by one of the members of the Governing Committee of the Society or by a Director or Secretary of the Company, as the case may be) authorizing the particular executant or executants to sign or to affix the seal. It is, however, not necessary for the persons mentioned above always to execute the conveyance itself, and it is sometimes not convenient for them to do so in person as it involves all the officers in question appearing before the sub-registrar and bringing with them the seal of the Society or Company. If they so desire, they may execute a special Power-of-Attorney authorizing any respectable person—preferably one of their own bodies—to do all things necessary for the single transactions, viz., "the completion of the conveyance" which will be referred to in the preamble to such Power-of-Attorney. In that case the Power-of-Attorney will require to be executed on, paper stamped, at Rs.200/- and, though it need not be registered or authenticated by the Sub-Registrar, —the collector may require the same to have been attested under section 85 of the Evidence Act. Where the conveyance is executed by an Attorney it will be presented for registration by the Attorney.

PART II

**AUTHORITIES COMPETENT TO EXECUTE DEEDS, CONTRACTS AND OTHER INSTRUMENTS ON
BEHALF OF THE GOVERNOR OF THE SINDH**

Note. The following description does not confer on the officers, the power to conclude any class of contract or agreement but merely gives the power to sign the document in which the contract or agreement is embodied, and so make it binding on the Government, after the sanction has been given to the proposal by the competent authority. It is essential that before signing any document, the executing officer should make sure that the power has been delegated to him to sanction the proposed agreement or contract or, if power has not been so delegated to him, that sanction has been given by the competent authority. The deeds, contracts, and other instruments may be executed by the Head of the Department, Head of the Attached Department, and Head of an Office to the extent of their respective financial powers under the Sindh Delegation of Financial Powers and Financial Control Rules, 2019. The contracts may also be signed by the 'Procuring Agencies' in cases of procurements of goods and services under Sindh Public Procurement Rules, 2010.

Appendix-19

[See Rule 237 (7) & 264(2)]

MONITORING AND INSPECTION PERFORMA FOR MONITORING THE WORKING OF DISTRICT
ACCOUNTS OFFICES

Sr #	Description	(Yes / No)	Remarks
1. Audit/ Inspection			
1.1	Whether any audit para pertaining to your office is pending? Remark about number of such paras.		
1.2	Whether action has been taken by your office to settle these paras?		
1.3	Whether annotated reply to previous inspection has been sent? Please mention date and name of inspecting officer of last inspection.		
1.4	Whether any observations or instructions at the last inspection have remained unattended? If so, furnish reasons		
2. Bank Transactions			
2.1	Whether the Drawing Schedule is computer generated or not?		
2.2	Whether drawing schedule is sent to the Bank under sealed cover?		
2.3	Whether all daily drawing schedules are sent to Bank collectively?		
2.4	Whether Bank is timely sending daily scrolls with all vouchers/cheques etc.?		
2.5	Whether scrolls with vouchers are received by a nominated BS-17 officer as per procedure?		
2.6	Whether scrolls with vouchers are scrutinized before acknowledging its receipt?		
2.7	Whether Banks are informed in writing in case of discrepancy in scrolls or vouchers received from Bank? Remark about the response of the Bank.		
3. Building			
3.1	Whether the office is in Government building? If rented how much rent is being paid annually?		
3.2	Is the building in good condition? Remark about general cleanliness		
3.3	Whether a proper sitting arrangement is available for? 1. Staff 2. Visitors 3. Pensioners	1. 2. 3.	
3.4	Whether sufficient accommodation is available for staff?		
3.5	Whether the washrooms are in good conditions and are regularly cleaned?		
3.6	Whether separate washroom for female staff is available?		

3.7	Whether proper parking place is available for staff? And for visitors?		
3.8	Whether residential buildings available? Remark about total number & condition of building		
3.9	Whether certified firefighting equipment is installed in the building?		
3.10	Whether the condition of electrical wiring and installation in the building is safe and satisfactory?		
3.11	Whether books of important rules and regulations are kept in the office?		
4. Capacity Building			
4.1	Whether in service trainings organized in office?		
4.2	Whether clear cut responsibilities have been assigned to all officials/ officers in office?		
4.3	Whether all staff members are aware of their job description/ responsibilities?		
4.4	Whether staff is well-versed with laws/rules regarding job responsibilities and security of information etc.		
4.5	Whether all staff members of office (BS-11 and above) equipped with basic computer skills required for office work?		
5. Court Cases/ Disciplinary Cases			
5.1	Whether register of court cases being maintained?		
5.2	Whether any court cases pending? If yes, how many? Give latest position.		
5.3	Whether any disciplinary case pending? How many?		
5.4	Whether any enquiry is pending? How many?		
6. Diary/ Dispatch System			
6.1	Whether bills are immediately handed over to respective sections under proper acknowledgement?		
6.2	Whether the system of diary/dispatch is appropriate and satisfactory?		
6.3	Whether diary registers correctly point out whereabouts of the case file/ document in the office		
7. Double Lock/ Single Lock			
7.1	Whether strong room fitness certificate is obtained and placed?		
7.2	Whether police officials are deputed for safety? Remark number of policemen deputed?		
7.3	Whether certified fire extinguishers are in place with validity period?		
7.4	Whether lighting arrangement is satisfactory? An alternate system in case of light failure is available?		
7.5	Whether double lock system is operative as per rule?		
7.6	Whether instructions for issuance of stamps are displayed for guidance of public?		

7.7	Whether list of stamp vendors is available to dealing officials/ officers?		
7.8	Whether security and surety bonds have been deposited by Treasurer/ assistant treasurer?		
7.9	Whether double lock registers are being filled by Sub-Treasurer and verified by DAO/ TO?		
7.10	Whether all the valuables kept inside the double lock are being physically verified by DAO/ TO and treasurer as per rules?		
7.11	Whether the padlock register is being maintained? Are the rules/ instructions for safe custody of keys of pad locks being followed?		
7.12	Whether physical verification of stamps is conducted regularly as per rules?		
7.13	Whether following registers being maintained <ol style="list-style-type: none"> 1. Invoice Register 2. Register of valuables 3. Indent register 4. Empty wooden boxes/cloth bags register? 		
7.14	Whether Plus-Minus of stamps prepared in conformity with actual stock of stamps and is submitted to concerned authorities in time?		
7.15	Whether all returns, registers and indents are being prepared properly and in time?		
7.16	Whether all the provisions of STR are being properly followed for money and other valuables placed in the strong room/ double lock?		
7.17	Whether adequate numbers of racks are placed in double lock?		
7.18	Whether the statements and returns required to be submitted monthly, quarterly and annually to various offices are being sent in time?		
8. Forest/ PWD			
8.1	Whether Forest & PWD accounts are maintained division-wise?		
8.2	Whether Forest & PWD transactions are being recorded in registers and GSMIS as per instructions issued?		
8.3	Whether all DDOs are reconciling their receipts/ payments?		
8.4	Whether CTRs/CTIs are being properly maintained and reconciled?		
9. Hardware/ Plant & Machinery			
9.1	Whether the office is equipped with generator?		
9.2	Whether Logbook of POL of generator is being maintained properly?		
9.3	Whether Permanent Stock register is maintained and up dated?		
9.4	Whether separate permanent Stock register is maintained for: - <ol style="list-style-type: none"> 1. Stock provided by AG 2. Stock provided by Finance Department 3. Stock purchased by office, if any? 		

9.5	Whether stocks are physically verified on periodical basis?		
9.6	Whether all computers/hardware available in office are functional? Remark about number of total and functional units		
9.7	Whether any fire/ theft case occurred during last 5 years in DAO/ TO? What actions were taken?		
10. Internet/ Connectivity			
10.1	Whether the internet connectivity is operative in the building/office?		
10.2	Whether internet is availed on official phone number? Mention phone number in remark on which such facility is availed.		
10.3	Whether internal communication arrangement like intercom has been installed in the office?		
10.4	Whether official e-mail address of the DAO is checked daily by DAO/ TO?		
11. Pay Fixation			
11.1	Whether time limits specified by Finance Department and AG Sindh are being followed in salary/ pay related cases		
11.2	Whether any of such cases are kept pending for more than one month? Remark about the reasons if any?		
11.3	Whether off -cycle payroll is watched and verified?		
11.4	Whether section staff is well aware of concerned rules, regulations/ notification and have copies of all available with them?		
11.5	Whether proper record of salary/ pay fixation is being maintained for each officer/officials?		
11.6	Whether proper record of pay of contract employees/ contingent paid staff is being maintained?		
12. General Payments			
12.1	Whether all payments are made through FAB/SAP system?		
12.2	Whether the appropriation control register is being maintained by the District Accounts officer on prescribed form as per APPM?		
12.3	Whether commitment advice being received from DDO(s) are being recorded in commitment section of the Appropriation Register and are being reversed upon authorizing payments in the manner prescribed in APPM?		
12.4	Whether Sub Ledger is being maintained on system as well as in manual form and Accounts Office is making entries of date of payment, Cheque or direct credit advice no., payment description, classification as per chart of accounts, DDO reference and amount in rupee.		
12.5	Whether the delegated officer in the account section of the District Account office is entering the claim and payment details into the SAP system against the appropriate expenditure account code, as set out in the Chart of Accounts.		

12.6	Is DAO ensuring recording of all expenditures and receipts on daily basis with totals including date, classification, description, and amount in rupees?		
12.7	Whether DDO wise Claim Register is being maintained as required under 4.5.5 of the APPM?		
12.8	Whether details of claim are being recorded in Certification and Authorization Register (form 4I) and cheques are being written in accordance with APPM?		
12.9	Whether Daily Advice Note is being prepared on daily basis and is being sent to the Bank by end of the day to arrive in the bank by 9 am next working day and includes all cheque dispatched on that day.		
13. Reconciliation of Expenditures			
13.1	Whether DAO is reconciling expenditure with each DDO on monthly basis?		
13.2	Whether the Bank is submitting a daily return on prescribed form along with paid instruments, receipt vouchers and transfer advices by 10 a.m. next working day.		
13.4	Whether DAO is comparing the daily report along with instruments received from Bank with the Daily Advice Note to ensure that only those instruments are paid which were part of Daily Advice Note?		
13.5	Whether DAO is reconciling the daily balances of receipts and expenditures with its own records, including the daily balances as reported on the daily bank scrolls with the "Monthly Statement" of daily balances of receipts and expenditures received from the bank for each government bank account?		
13.6	Whether DAO is regularly preparing "DAO Monthly Reconciliation Statement" with the bank, as outlined in section 6.3.5.1 of APPM for receipts and expenditures duly signed by him and bank Manager and submitting the same to the Accountant General along with any supporting schedule to indicate exceptions in daily balances by 7 th of the following month along with the monthly accounts of the DAO office?		
14. Salaries and Wages			
14.1	Whether monthly salaries and allowances of government employees are being paid on the first working day of the following calendar month by direct credit?		
14.2	Whether a list of DDO's who are not notifying change in staffing structure of a department/entity whether due to transfer, deputation, secondment, appointment, resignation, dismissal, retirement, or death immediately to the Payroll Section of the relevant office of the DAO is being prepared and sent to the Principal Accounting officer as well as Inspector General of Treasuries for initiating disciplinary action against such DDO(s).		
14.3	Whether the Establishment Register is being updated based on information received from DDO(s) through change statements.		
14.4	Whether Pay Roll Register is being updated as per authorized notifications.		
14.5	Whether pay slip (an authorization of any changes) is produced for an employee every time an employee's salary, allowances or deductions is changed and is being made available to him through online access?		
14.6	Whether monthly schedule of employees' salaries which is automatically produced as a part of "monthly pay roll run" is being sent to DDO(s) along with exception report showing variations between current month and last month for verification and reconciliation and cases of defaulting DDO(s) are being reported to the Principal Accounting Officer and Inspector General of Treasuries?		
14.7	Whether any bill passed without sufficient budget during last year? If yes, give details separately		

14.8	Whether provisions of STR and SFR followed properly in case of security refund payment?		
14.9	Whether 100% timely discharging of paid instruments is being done?		
15. Pension			
15.1	Whether Pension record is being maintained properly?		
15.2	Whether time limits specified by the Finance Department for disposal of cases are being followed in pension cases?		
15.3	Whether instructions regarding pension/commutation payment through Direct Credit System (DCS) are being properly followed?		
15.4	Is there any notice board containing up to date guideline for retiring government servants/ pensioners placed in the office?		
15.5	Whether list of retiring employees on superannuation for the subsequent six months is being received from the Pension Sanctioning Authorities?		
15.6	Whether 100% pension post audit is ensured?		
15.7	Whether recovery of overpayments to pensioners is being made as pointed out by departments, audit, etc.?		
15.8	Whether Pensioners are undergoing exercise of Biometric verification or providing six monthly certificates life certificates/ non-marriage certificates) are being collected/obtained from pensioners under DCS?		
15.9	Whether payment to pensioners being stopped due to pensioners who neither performed biometric verification nor provided life certificate under DCS?		
15.10	Whether refunds are being made by Banks against the excess payment made to pensioners?		
15.11	Whether monthly report of pensioners required to be sent to Finance Department is being sent regularly as required under the Rule 251 (3) of the Sindh Financial Rules Vol-1.		
15.12	Whether Accounts officer is carrying out reconciliation with the Banks and Pension Sanctioning Authorities regarding total number of pensioners (department wise) new PPO's, issued/authorized, pension stopped/restored, discontinued, or amended on the basis of full details and particulars of pensioners as required under the Sindh Treasury Rules.		
16. Public Complaints			
16.1	Whether complaints got quick response and redressal?		
16.2	Whether complaint register is being maintained?		
16.3	Is there a follow up mechanism to ensure redressal of complaint?		
16.4	Whether any complaints against the officials/officers of DAO/TO are pending in office?		
17. Public Facilities			
17.1	Whether notice board for public information is available in office?		

17.2	Whether the guidelines for public/government servants are placed on notice board/ prominent place in office?		
17.3	Whether layout plans/guidance map is installed at or near the entrance of building?		
17.4	Whether the names of sections are displayed properly?		
17.5	Whether overall attitude of staff towards public is satisfactory?		
17.6	Whether an officer is nominated as Public Information Officer? Remark about name of such officer		
17.7	Whether the name of Public Information Officer along with his cell number is displayed at notice board/ proper place in office?		
17.8	Whether clean drinking water facility is available?		
18. Revenue Deposits			
18.1	Whether manual RD registers are being maintained?		
18.2	Whether all the entries of receipts as well as respective challans are being numbered in a consecutive series for each financial year?		
18.3	Whether all deposits and re-payments are made with formal orders of the competent authority?		
18.4	Whether each entry in RD registers is being attested by concerned DAO/TO		
18.5	Whether the lapsed statement of Revenue Deposit is being submitted to the Accountant General Sindh in time and on regular basis?		
18.6	Whether the re-payment of RD is reflected both in register of receipts and register of repayments?		
19. General Receipts			
19.1	Whether accounts are being maintained properly and are checked and signed by senior officers?		
19.2	Whether cash book is maintained on daily basis and its totals are matched with subsidiary accounts?		
19.3	Whether internal adjustments are promptly transferred to relevant accounts?		
19.4	Whether departmental receipts are being reconciled monthly?		
19.5	Whether receipt accounts are submitted to Accountant General Sindh within limits?		
19.6	Whether the record of cash account is complete and up-to date?		
19.7	Whether the register of transfer entries and misclassification is being maintained properly?		
20. Record Room			
20.1	Whether the general condition of record room is satisfactory?		
20.2	Whether a mechanism has been developed for proper placement of record in record room?		

20.3	Whether any record is missing from record room? Give a brief?		
20.4	Whether old record is being disposed of in accordance with rules? If yes, mention date of latest such activity		
20.5	Whether placement of record is in order?		
20.6	Whether record is prominently marked indicating relevant head and period?		
21. Refunds			
21.1	Whether refund payment is made with formal sanction of the competent authority?		
21.2	Whether the list of Sr. No. of refund vouchers issued to the DDO is being communicated to the dealing Assistant / Dy. DAO?		
21.3	Whether all refunds issued during the month are reconciled with the refund issuing authorities regularly?		
21.4	Whether the refund payments are noted and attested by DAO/TO against the item refunded in the receipt register?		
21.5	Whether all measures to prevent duplicate payment of refunds are being taken?		
22. GFMS System			
22.1	Whether all staff members having SAP users have got trainings in SAP? No. of SAP users and number of users who have got SAP trainings? Remarks		
22.2	Whether SAP passwords are frequently changed by users?		
22.3	Whether it is ensured that only the authorized user is using assigned SAP ID/password, and no one is using SAP ID of any other.		
22.4	Whether SAP connection is established through 1. NTC 2. PTCL 3. Wireless antenna 4. internet?		
22.5	Whether back up of SAP reports/Accounts (soft copy) is being maintained?		
22.6	Whether SAP implementation has enhanced overall efficiency and effectiveness of your office?		
23. Special Purpose Accounts			
23.1	Whether all special purpose accounts are being monthly reconciled via pass books with operators/DDOs?		
23.2	Whether all sanctions of Finance Department and AG Sindh to open special purpose are placed in relevant records?		
23.3	Whether any inoperative, for more than a year, such account exist in your office? Specify quantity in remark column		
23.4	Whether vouched accounts are being received for post audit?		
23.5	Whether each entry of special purpose account is being signed by DAO/TO?		

24. Security Arrangements			
24.1	Whether measures have been taken to check / scan the visitor coming in the office?		
24.2	Whether security cameras have been installed in office at entry/ exit and other sensitive points?		
24.3	Whether a mechanism has been developed for security of office record placed in record room/ sections is ensured?		
24.4	Whether security gate/fence at double lock is in satisfactory condition? Is it guarded by police?		
24.5	Whether entry restriction for unauthorized persons being observed strictly?		
24.6	Whether information regarding present addresses, phone numbers etc. relevant to all staff members are being maintained?		
24.7	Whether important phone numbers i.e., Fire brigade, Ambulance, police etc. have been placed in the office?		
25. Service Record			
25.1	Whether service books of staff are being maintained properly?		
25.2	Whether entries of service book are being verified promptly?		
25.3	Whether leave account is being maintained according to rules?		
25.4	Whether service books as well as leave account are kept up to date?		
25.5	Whether personal file of every official is present in the office?		
25.6	Whether PER's of staff members have been written up to date? If not give reasons		
25.7	Whether adverse entries in PER's being communicated to the concerned official?		
26. Staff Position			
26.1	Whether there is any shortage of manpower? Give details of vacant posts?		
26.2	Whether the attendance of staff/ officers is being checked daily by the DAO/TO		
26.3	Whether any position vacant to be filled through direct recruitment by DAO/ TO? If yes what actions has been taken?		
26.4	Whether any recruitment under 17-A case pending in your office? What action has been taken?		
26.5	Whether the ratio of direct recruitment as prescribed in rules being maintained?		
26.6	Whether the instructions regarding stay of staff for not more than 3 years are being followed?		
27. Token System/ Bill Tracking			
27.1	Whether token number is generated through SAP?		
27.2	Whether token register maintained 1. Manually 2. Computerized 3. Both		

27.3	Whether timelines for disposal of cases and bill tracking are displayed in the section and observed?		
27.4	Whether the identity of official messenger/ claimant is checked at the time of receipt of claims?		
27.5	Whether acknowledgments, indicating token number, date, signature, and stamp, are issued against each claim received?		

SFR FORM-1

[See Rules 3 (1), 16 (1)]

CASH BOOK

Office of _____

Month _____ 20__

RECEIPTS _____

LEFT HAND PAGE

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

RIGHT HAND PAGE

Payments

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

SFR FORM-2

[See Rule 3(2), 3(4)(i) & 3(5)(i)]

Receipt Book

Block	RECEIPT FOR PAYMENT TO GOVERNMENT		
Book No. Receipt No.	Book No.	Receipt No.	Place.
Division..... Date 20...	Division..... Date 20....		
Received from	Received from	Not Transferable
Rupees.....	Rupees.....		
On account of			
	Cashier or Accountant	Signature	

Initial of Cashier or Accountant

Initial of officer granting the receipt

Designation

SFR FORM-3

[See Rule 46 (5)]

P. W. ACCTT. FORM No. 48.

STATEMENT OF RENTS RECOVERABLE FROM PAY BILLS

Name of Division.....Name of Canal, etc.

Major Head to be credited.....

Register No. of Building.	Name of Building	Name, rank and office of occupant, with rates of his pay and allowances, as known to the Divisional Officer	Amount due to end of 20....	To be filled by the Accounts Officer	
				Amount recovered during 20.....	Remarks wise date and other particulars of changes in the rates of emoluments shown in column 3
1	2	3	4	5	6
			Rs.	Rs.	

Dated..... Divisional Officer

Completed and returned to the Officer in charge..... Division.

Note: Certified that the pay and allowances of the tenants named herein remained un-changed during the month, except as indicated in column 6.

Treasury Officer

Dated

SFR FORM-4

[See Rule 59(1), 60 (3)(i)]

(Charge Report Form)

On all changes among office one of these certificates should be at once filled up and dispatched by the same day's post.

Certified that I _____ have this day made over charge and that I _____ received charge of the office of _____ at _____ both officers being present with reference to the order of Sindh Government notification No. _____ dated _____ 20 _____ transferring _____ to _____ granting _____ leave absence.

Signature of Government servant making over charge

Certified that (in the case of a Government servant whose posts changed while on leave or in transit). I received the order of transfer at _____ on the _____.

Two specimen signatures are attached for Government servant attached.

(To be filled in by P. W. Officers only) Date of commencement of transfer of charge before

Date of completion of transfer of charge _____.

Dated _____

The _____ 20 _____

Signature of Government servant receiving charge

Note: (a) When no actual transfer takes place, the inapplicable portion should be scored out and the words "left the station of" or "arrived at the station of" substituted.

(b) The actual date and time of transfer, or departure, or arrival would be entered.

(c) If a Government servant takes the benefit of Sunday or other Public holidays, the actual date of transfer of charge should be reported.

(d) When the charge of an office is not made over at its headquarters, or when both the relieving and relieved officer are not present, a reference must be given to the number and date of the Government orders so permitting it.

FOR USE IN OFFICE OF THE ACCOUNTS OFFICER

Date on which the----- joining time admissible/leave sanctioned ended.

In the case of Government servant returning form leave out of Pakistan, state the joining time missible.

Certified that both as regards relieving and relieved Government servants, the necessary entries have been made in the Audit Register and History of Service, and also in the case of the officer proceeding on leave out of Pakistan, any necessary adjustment of his allowance consequent on the receipt of this certificate has been made an any amount due to or from has been entered in the "Objection Columns" of the Audit Register.

Audit Register Volume Page Volume Page

Dated/ Station

The _____ 20____

FOR P.W.D OFFICER ONLY

No. _____ Dated the _____

Forwarded to the Superintending Engineer _____ Circle for transmission to the Accounts Officer _____.

Executive Engineer,

_____ Division

No. _____ Dated the _____

Transmitted to the Accounts Officer _____ with the remark that the time spent into transfer of charge was/was not excessive.

Superintending Engineer

_____ Circle.

Note: These charge certificate may be sent by the Executive Engineer to the Accounts Officer _____ direct when no time has been spent in the transfer of charge.

ACCOUNTS OFFICER REGISTER NO. _____ Dated _____ 20____

No. _____

From _____

To _____

The Accounts Officer,

_____ Dated _____ 20____

Forwards a certificate declaring that the charge of the office of _____ was transferred from _____ to _____ on the _____ noon of the _____ 20____

Signature _____

Designation _____

SFR FORM-5

[See Rule 71(1)]

REGISTER OF CONTINGENT CHARGES OF THE _____ DEPARTMENT OF THE _____ DISTRICT, 20 _____

Left hand page

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

Right hand page

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

SFR FORM-6**Indent for Stores****[See Rule 84 (2)(a) & 84 (2)(b)]**

Book No. _____ Indent No. _____ Dated _____.

To _____

Name of Work _____ Name of contractor (if recoverable) _____ No. of agreement of Work Order _____.

Description	Unit	Quantity	REMARKS

The material should be delivered/dispatched to

Dated _____.

Indenting Officer

The indent has been complied within full/part on _____.

Vide alterations which I have attested.

Dated _____.

Supplying Officer.

Received the materials specified above in good condition and (*) entered in Measurement Book No. _____

Page _____

Dated _____.

Receiving person

To be deleted when supply is made in full.

SFR FORM-7

[See Rule 86 (ii)]

Register of stores and equipment procured through Foreign Loans/Credits and Grants

P.I.O.C. /PA

Country / Agency

Allocation

Name of Project

Grant / Foreign Loan / Credit

Project No.

Major, Minor, and detailed elements of account

ORDERS						PLACED	
S#	Month	No. and date of order/contract	No. and date of LC. established	Bank	Amount (foreign currency)	Nature of material	Invoice No. and date
1	2	3	4	5	6	7	8

VALUE				RECEIVED				
B/L No. and date	Name of vessel and date of arrival	Value of foreign currency	Freight / insurance in foreign currency	Other charges in foreign currency including services	Total in foreign currency	Equivalent amount in Rs.	Rupee equivalent	How accounted for
9	10	11	12	13	14	15	16	17

Note—1. The disbursement on account of "Services" should be entered in col. 16

Note-2. Information in Col. 17 should indicate reference to the relevant account records such as stores and stock registers, etc.

SFR FORM-11

See Rule 94(2)

FIXED ASSETS FORM

DDO Code:

DDO Name: _____

SAP Vendor Code: _____

To be filled in every case

To be filled upon addition/improvement expenditure

To be filled upon disposal of asset

Asset Detail				Addition				Disposal		
Serial Number	Asset Master Record Number	Detailed Expenditure Object Code	Asset Description	Date Asset Acquired/ Completed	Asset Value/Amount	Purchase Order No. (where applicable)	Life of Asset (in years)	Date of Disposal	Disposal Proceeds/ Amount	Disposal Details

prepared by: _____ Signature: _____ Date: _____

Checked by: _____ Signature: _____ Date: _____

Approved by: _____ Signature: _____ Date: _____

SFR FORM-13

[See Rule 104 (2)]

SALE ACCOUNT

Item No.	Particulars of Stores	Quantity/ Weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected	Bid Security realized on the spot	Date on which the complete amount is realized and credited into treasury	Whether the articles were actually handed over on the spot. If not, the actual date of handing over of the articles with quantities	Acknowledgement for its payment

SFR FORM-14
[See Rule 107(5)]

SFR FORM-6 / P.W. ACCT. FORM No. 7 INDENT FOR STORES (See Rule 9.20) Counterfoil Indent No. On..... Date.....				SFR FORM-6 / P.W. ACCT. FORM No. 7 INDENT FOR STORES (See Rule 9.20) Indent Indent No. On..... Date.....				SFR FORM-6 / P.W. ACCT. FORM No. 7 INDENT FOR STORES (See Rule 9.20) INVOICE Invoice of Stores applied To..... By..... On indent No..... Dated..... Issued by			
Description	No. or Quantity	Head of Account etc.	Name of work (with name of contractor from whom value is recoverable)	Description	No. or Quantity	Head of Account etc.	Name of work (with name of contractor from whom value is recoverable)	Description	No. or Quantity	Head of Account etc.	Name of work (with name of contractor from whom value is recoverable)
These materials should be delivered / dispatched to..... by..... Indenting Officer (Divisional or Sub-Divisional Officer)				These materials should be delivered / dispatched to..... by..... Indenting Officer (Divisional or Sub-Divisional Officer)				Dated 20..... Received Supplying Officer Dated..... 20..... Receiving Officer			
				Certificate of Supply This indent has (not) been complied with the full..... The alterations, which I have attested, have accordingly been made by me Delivered / dispatched to..... onby..... Dated 20... Supplying Officer							

SFR FORM-15
[See Rule 111]

HALF YEARLY REGISTER OF STOCK

Part – I the Register

_____ DIVISION

_____ Sub Division

_____ PERIOD

Class	Item No.	Names of Articles	Balance brought forward	RECEIPTS												Total Receipt and balance	Issues		Closing balance carried forward	Value at current Issue		Value Future Issue Rates		Market Rates	Remarks	
				1	2	3	4	5	6	7	8	9	10	11	12		13	14		15	16	17	18			19
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25		

Part III—Review

REPORT BY DIVISIONAL ACCOUNTS OFFICER TO THE DIVISIONAL OFFICER

Sir,

The Issue Rates for all articles have been worked out by me personally, under the general instructions and in accordance with the prescribed rules.

These rates do not exceed in any case, the market rates as filled in the Register, under your orders, by (Rank) and explanations have also been recorded in the remarks column against items of important differences between the future Issue Rates and (1) the current Issue Rates or (2) Market Rates.

The following table shows the surpluses and deficits which are brought out by the revision of rates and should now be adjusted in the accounts in order to effect an agreement between the revised values and the present book values of the stores under each sub head :-

Sub head	A – Sub Division		B – Division	
	Surplus	Deficit	Surplus	Deficit
Small Stores				
Building Material				
Timber				
Metals				
Fuel				
Painter 's stores				
House fittings				
Miscellaneous				
Manufacturer				
Land, Kilns, etc. Storage				

Short notes explaining how these differences have resulted have been recorded in Part I, against the individual items.

3. The certificates recorded by Sub Divisional Officers on their Balance Stock.

Returns for the half year show that, with the exceptions noted below, stock of the

The surplus or deficit against this sub-head will be adjusted only at the close of the year, See Article 171 of Account Code Volume III. The articles shown in this return has been taken during the year ending by the persons named below---Stock of Subdivision, counted by Stock of Sub Division, counted by Stock of Sub Division, counted by

4. Quantities seem to be excessive in the following cases.

5. (Other points to be brought to the notice of the Divisional Officer).

Dated **Divisional Accounts Officer**

Orders of the Divisional Officer

1. The Future Issue Rates are approved. All errors in accounting marked. A should be rectified in the next accounts. Subject to this condition the (within net surplus/net deficit) should be (credited to the revenue head concerned or treated as receipts, on Capital Account/ charged off on receipt of sanction of which should be applied for.)

2. Remarks and orders regarding stock-taking and other points: -

Dated -----20 *Divisional Officer*,

* close of the year, see Articles 171 of Account Code, Volume III.

SFR FORM-16

(See Rule 118)

STATEMENT OF RECEIPTS, ISSUE AND BALANCES OF ROAD METAL

DIVISION _____ SUBDIVISION _____
 ROAD FROM _____ TO _____ LENGTH _____ KM.
 MONTH _____ 21.

Number of Mile	Number of Metal	Opening Balance	Received During Month	Total	Expended During Month	Closing Balance	Actual Check by Measurement		Remarks
							Date	Results	
1	2	3	4	5	6	7	8	9	10
Total									

¹² The action taken in respect of deficiencies should be indicated in this column.

SFR FORM-17

(See Rule 118 Note-1)

SURVEY REPORT OF STORES

Division _____

Report of the survey of stores which have become unserviceable

Number of quantity	Description of articles	Value on the books		Date of Receipt	Remarks by the officer in-charge explaining the cause of the articles becoming unserviceable	Remarks or orders of the Divisional Officer	Orders of the Superintending
		Rate	Amount				
1	2	3	4	5	6	7	8
	Rs.	Rs.					

No. dated the20 .

Submitted to the Superintending Engineer,

.....Circle, for orders with reference to

Paragraph 4.40 of Sindh Public Works

Department Code

Superintending Engineer _____ Divisional Officer

No. dated the20,

Returned to the Divisional Officer for necessary action as per orders noted above.

SFR FORM-18

(See Rule 119)

ROADMETAL RATE BOOK

_____ DIVISION

RATE TABLE SHOWING THE LOWEST RATES AT WHICH METAL CAN BE SUPPLIED TO THE ROAD-SIDE THROUGHOUT THE DIVISIONS

Name of Road	No. Of KM	Quarry from which dug	Distance Carried		Description of the various kinds of metal	Rate for carrying per KM	Rate per 100 Cubic Feet				Remarks
			KM				Digging and stocking at roadside.	Carriage	Other Miscellaneous charges such as sorting clearing etc.	Total	
1	2	3	4	5	6	7	8	9	10	11	12
						Rs.	Rs.	Rs.	Rs.	Rs.	

SFR FORM-19

[See Rule 125 (v)]

Abstract of Payment for Daily Labor

Head of Service ----- in ----- Division Voucher No. 20
 Daily labour on the work ----- Range, ----- from ----- to ----- 20

Particulars of work	Progress		Description of labor with CNIC and materials	No.	Rate		Account		Signature or Remarks	
	Previous	No exhibited			Unit.	Per day	Per item.	Per work		
1	2	3	4	5	6	7	8	9	10	11
							Rs.	Rs.	Rs.	
Total										

% Certified that the measurements on which the entries in this bill are based were made by ----- (name) ----- (rank) on -----

Measurement Book No -----

The amount of Rupees ----- has been disbursed by me. ----- Forest Ranger,

Dated -----

The -----20 ----- Passed for Rupees (Rs .) only ----- Divisional Officer ----- Division ----- Division

96 If it is impracticable to make measurements, a remark to the effect, specifying the reasons, should be recorded.

SFR FORM-20

[See Rule 127 (1)]

Measurement Book

Particulars	Details of Actual Measurement				Contents of Area
	No.	L.	B.	D.	

SFR FORM-21

[See Rule 128 (1)(v)]

Forest Department, Sindh

BILL FOR PAYMENT TO CONTRACTORS FOR SUPPLIES

-----Division.

Head of Service-----

Voucher No. of-----

Particulars	Amount
1	2
	Rs.
Totals	

Credited that the measurements on which the entries in this bill are based were made by ----- (name) -
----- (rank) on ----- (date) and are recorded at page ----- of Measurement Book No -----
-----.

Received the above amount of Rs. ----- in part adjustment of advance outstanding against me
Contractor

[This amount of Rupees ----- (Rs-----) has been disbursed by me].

Dated -----

Passed for Rupees ----- (Rs -----) only

Divisional Officer,

-----Division.

If it is impracticable to make measurements, a remark to this effect, specifying the reasons should be recorded.

SFR FORM-22

[See Rule 128 (1)(vi), 128 (2)(iv)(b) & 128 (3)]

Agreement

Whereas I.....inhabitant ofin the Taluka ofDistrict have contracted to carry out the work of

(hereinafter referred to as the said work). And whereas I have been called upon to furnish a written instrument for the due performance of the said work and for the repayment of advances of money that may be made to me in connection with the said work ; Now, therefore, I do hereby bind myself to complete the said work before the.....20, to the satisfaction of the Divisional / Range Forest Officer and in accordance with the instructions that may be received by me from time to time from the said officer, and I do also further bind myself to repay to the Governor of Sindh through the said officer by' the abovementioned date all moneys outstanding against me on that date together with such amount by way of compound interest as may be due thereon as determined by the said officer.

In case of my making default in completing the said work before the time and in the manner aforesaid or in repaying the moneys outstanding against me together with interest as aforesaid before the date abovementioned I bind myself my heirs and legal representatives to forfeit to the Governor of Sindh the sum of rupees*.....(Rs.....), which sum shall be recoverable from me as an arrear of land revenue in accordance with section 84 of the said Act.

Dated

Signature

Witnesses

Before me,

Divisional Forest Officer / Magistrate

I/We.....inhabitant (s) of.....in the.....Taluka of the District hereby declare myself surety / ourselves sureties for the above said.....that he shall do and perform all that he has above undertaken to do and perform, and in case of his making

any default therein I / We, the said..... hereby bind myself, my heirs and legal representatives / ourselves, our heirs and legal representatives (jointly and each of us binds himself, his heirs and legal representatives severally) to forfeit to the Governor of Sindh the sum of rupees.....(Rs.....) in which the above said.....has bound himself, or such smaller sum as shall be deemed sufficient by the.....to cover any loss or damage which the Government may sustain by reason of such default.

Dated

Signature.

Witnesses

Before me,

Divisional Forest Officer / Magistrate

SFR FORM-23

[See Rule 128 (1)(vi)]

FORM B

Security bond for Advance

I..... resident of..... in the taluka of the.....position of surety to Mr.....for rupees.....on account of advance to be made to him for the purpose of carrying out the work he has contracted to do under the agreement entered into by him with the Governor of Sindh on the.....20, and guarantee that he shall repay the amount so advanced by the Should he fail to do so I hereby agree to make good the amount of advances aforesaid as may be due from him on the.....to the extent- of rupees.....together with such additional amount as may be due from him on account of compound interest calculated at the rate fixed from time to time by the Conservator.

Signed by me this.....day of.....20 in the presence of.....

1. _____
2. _____

Signature

Before me,

Divisional Forest Officer / Magistrate

SFR FORM-24

[See Rule 130 (5)]

MEMO OF THE REVIEW OF REGISTERS, etc.

FOR THE YEAR _____

Month of account	Dated Initials of		Remarks
	Divisional Accounts Officer	Divisional Office	
July			
August			
September			
October			
November			
December			
January			
February			
March			
April			
May			
June			
Supply Accounts			

SFR FORM-25

[See Rule 143 (1)]

_____ Division

MUSTER ROLL

Part -I

Nominal Roll

Cash Book Voucher No. _____ Dated _____ Sub-Division

Name of Work _____

Description	No.	Name with CNIC Number	Fathers Name	Date		Total	Rate	Amount	Thumb impression or dated acknowledgment of the payee	Dated initials of officers making payments
			Daily Total				Rs.	Rs.		
			Initials of person making the daily attendances							
			Initials of inspecting officer				Total			

Passed for Rs

-----Signatures

Dated the-----

-----Rank.

Rs.

Grand total of this muster Roll

Deduct—Payment not made, as per details transferred to register of arrears-Part II _____

Balance paid

Add—Arrears of previous muster roll now paid off, as per details of register of arrears, Part II _____

Total amount paid (In words) Rupees _____

Signature

Dated the _____

_____ Rank

PART-II

Register of arrears of wages due to work people

(The adoption of this method of recording arrears is left optional with Divisional Officers)

Month and periods to which the arrears relate.	Serial No as per nominal muster roll.	Name with CNIC Number	Father's name	Amount due	Amount paid	Thumb impression or dated acknowledgment of the payee	Date initials of officers making payments	& of officers making payments	Serial No as per nominal muster roll.	Name with CNIC Number	Father's name	Amount due
1	2	3	4	5	6	7	8		9	10	11	12
Arrears of previous muster rolls brought forward												
				Rs.	Rs.				Brought over			Rs.
Arrears per muster roll												
Total												
Name												
Grand Total												
Deduct amount paid out of arrears of previous muster roll Balance-Arrears carried to next nominal muster roll												

Note:- When wages are not claimed within three months a report of this fact should be made to the Divisional Officers.

PART-III

Detail of measurement of work done by the labour employed as per this nominal Muster Roll in cases in which the work is susceptible of measurement.

Description of work (Each distinct item of work, grouped by sanctioned sub-heads where necessary)	Quantity	As shown on muster Roll.	Balance
1	2	3	4

Measurement taken on.....

Measurement Book No ,

Page

Dated the

Signature-----

Rank -----

If the work is not susceptible of measurement a remark to this effect should be recorded.⁴ If desired, rates may be struck where possible and shown in red ink just below the quantities in this column.

SFR FORM-26

[See Rule 144 (1)]

MEASUREMENT BOOK

INSTRUCTIONS FOR POSTING

1. The Measurement Book is a most important record being the basis of all accounts of quantities, whether of work done by daily labour or by the piece, or by contractor or of materials received which have to be counted or measured. The description of the work must be lucid, so as to admit of easy identification and check.

2. For large works, a separate Measurement Book may be set apart, or if found convenient two or more books may be set apart for different classes of work.

3. Detailed measurements should be recorded only by Sub-Engineer, Assistant Engineers, or/ and Consultant of works to whom Measurement Books have been supplied for the purpose, or by such other subordinate who have been authorized by the Government to record entries in the Measurement Book.

4. Each set of measurement should commence with entries stating; -

(i) In the case of bills for work done: —

- (a) full name of work as given in estimate;
- (b) situation of work, exact locality;
- (c) name of contractor;
- (d) number and date of his agreement or work order;
- (e) date of written order to commence work;
- (f) date of actual completion of work; and
- (g) date of measurement.

(ii) In the case of bills for supply of material: -

- (a) Name of supplier;
- (b) Number and date of his agreement or order;
- (c) Purpose of supply in one of the following forms applicable to the case: —

- "Stock" (for all supplies for stock purpose).

- "Purchases. for direct issue to (here enter full name of work as given in estimate).

- "Purchases" for (here enter full name of work given in estimate. —

_____for issue to contractor_____on_____

-Date of written order to commence supplies;

- Date of actual completion of supplies; and

- Date of measurement; and should end with the dated signatures of the person making the measurements.

See also articles 120 of Account Code, Volume III.

(iii) In the case of materials received in transfer from another division or

Department: —

- (a) The name of supplying Sub-Division and Division or Department;

(b) Number and date of Indent.

A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

5. No page should on any account be torn out of a book nor should any entry be erased or disfigure so as to be illegible. If a mistake is made, it should be corrected by cancelling the incorrect words or figures with a single stroke of the pen and by writing the correct words or figures separately and the corrections thus made should immediately be initialed and dated by the official making the correction. All signatures and initials made in the Measurement Book should be dated.

6. All measurements must be neatly recorded in the authorized form of Measurement Book and in no other way the entries should be made in ink. The entries in the "Contents or Areas" column should also be made in ink in the first instance and not inked over.

7. As all payments for work or supplies are based on the quantities recorded in the Measurement Book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded and (2) that if the entire job or contract has been completed, date of completion is duly noted in the prescribed place. If the measurements taken are the first set of measurements on a running account, or the first and final measurement, this fact should be suitably noted against the entries concerned and in the latter case, the actual date of completion noted in the prescribed place.

8. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation, or by a reference to his orders initialed by the officer who made the measurements. In either case the reasons for cancellation should be recorded.

9. Each Measurement Book should be provided with an index which should be kept up-to-date.

10. (i) The clerk ordered by the disbursing officer is responsible for the arithmetical check of all calculations entered in a Measurement Book, and the former must initial (with date) each account in the book in token of having so checked it.

(ii) The clerk carrying out the arithmetical check of entries in a measurement book should initial and date every correction made by him, and in addition, he should initial and date the account at the end of the abstract in the usual manner by the words "checked and billed".

(iii) The Measurement Book corrected by the Sub-Divisional Clerk should, before payment is made, go back to the Sub-Engineer whose calculations have been corrected by the Sub-Divisional clerk for dated initials by the overseer in token of acceptance.

11. The officer making the measurements must calculate the "Contents or Areas" of each measurement and enter it in ink and abstract the result himself. The Measurement Book should then be submitted to the paying officer for his orders. If he is satisfied that a bill should be prepared, and that the name of the estimate has been correctly entered, he will check the rates, if entered, or fill in the correct rates and initial an order in the Measurement Book to the responsible clerk to check and prepare bill.

12. When an officer or subordinate is required to submit his Measurement Book, with his accounts, to the Divisional or Sub-Divisional Officer, he should be supplied, if necessary, with a second book for alternate use.

13. From the Measurement Book, all quantities should be clearly traceable to the documents on which payments are made. When payment is made for the work measured, every page of the book recording the measurement must be invariably scored out by a diagonal red ink line, and an endorsement must be made in red ink, on every abstract of measurement giving a reference to the number and date of the voucher of payment.

These diagonal lines and endorsements must be made by the Disbursing Officer himself at the time of payment or immediately after. For the purpose of making the endorsement a rubber stamp as below may be used, but care should be taken not to obliterate any figures when using it; —

Paid- ----- -Vide Voucher No.-----
Dated -----
Sub-Divisional Officer's initials.

14. The voucher for payment must invariably bear a reference to the number and page of the Measurement Book in which the measurements are recorded, also to the number and date of work ordered.
15. All Measurement Books in use must be sent, once a year from 31st July to 30th August to the Divisional Office, for personal scrutiny of the Divisional Officer and should be returned to the Sub-Division within 15 days.
16. On the occasion of transfers, it will be the special duty of Sub-Divisional Officers to see that the Measurement Books with the relieved officer at the time, are recorded in the transfer papers by the numbers they bear, and are acknowledged by the relieving officer, and that necessary corrections are made in the name of officers on the fly-leaf of the Measurement Book.
17. In case a Measurement Book is lost, an immediate report should be made of the facts of the case; and this report must be promptly forwarded to the Government, together with the explanation of all parties concerned or responsible for the loss.

Measurement Book

Particulars	Detail of actual measurement				Contents or Area
	No.	L.	B.	D.	
1	2	3	4	5	6

SFR FORM-27

[See Rule 144 (2)]

REGISTER OF MEASUREMENT BOOKS

SINDH PUBLIC WORKS DEPARTMENT _____ BRANCH _____

DIVISION/SUB DIVISION _____

PART I – For Ordinary Measurement Books

Serial No. of book	Name of (Sub-divisions /Sub-Engineer) to whom issued (to be corrected according to its use in the divisional or sub-divisional office)	Date of Issue	Date of return	Year from the last day of which period of preservation is to be counted	Remarks
1	2	3	4	5	6

Part II – For Standard Measurement Books

Serial No. Alphabetically	Sub Division	Particulars of works		By whom Certificated as correct to form the basis of				Remarks
				Annual Repair Estimates		Payment to contractors		
		Name of Buildings	Pages	Name and Designation	Date	Name and Designation	Date	
1	2	3	4	5	6	7	8	9

Dated 20 _____ 20 _____ Signature Officer preparing the Bill.

Pay Rs. () _____ Rank _____ Signature _____

Dated _____ 20 _____ by cheque _____ Rank _____
Officer authorizing payment

Name & Signature of Consultant

In the case of works the accounts of which are kept by sub heads the amount relating to all items of work falling under the same "sub-head" should be totaled in red ink.

Payment should be attested by some known person when the payee's acknowledgment is given by a mark, real or thumb-impression.

The person actually making the payment should initial (and date) in this column against each payment.^o This signature is necessary only when the officer authorizing payment is not the officer who prepare the bill.

SFR FORM-29

[See Rules 148 (1)(b), 148(3)]

RUNNING ACCOUNT BILL

A-FORM

For Contractors: ----- This form provides for payments for measured work.

----- Division
 ----- Sub Division
 Cash Book Voucher No ----- dated -----
 Name of Contractor -----
 Name of work -----
 Serial No. of his Bill -----
 No. and date of his previous bill for this work -----
 Reference to Agreement No. ----- of -----
 Date of written order to commence work -----
 Date of actual completion of work -----

I-Account of Work executed

Payments for work measured	Items Of work (grouped under " sub-heads" and "sub-works" of estimate)	Unit	Rate	Quantity executed up-to date as per measurement book	Payments to the basis of actual measurements	Remarks	Up To date	Since previous bill.
Total as per previous bill.	Since previous bill.	Total up to date					8	9
1	2	3	4	5	6	7	8	9
Rs.	Rs.	Rs.			Rs.		Rs.	Rs.
	(D)	(B)	Total	Total value of work done to date (A)				
Figures (D) in words	Deduct-value of works shown on previous bill.							
	Net value of work since previous bill (F) Figure (F) in words.							

Wherever there is an entry in column 9 on the basis of actual measurement the whole of the amount previously paid with detailed measurement should be adjusted by a minus entry in column 2 equivalent to the amount shown in column 1 so that the "Total up to date" in column 3 may become 'Nil'

When there are two or more entries in column 6 relating to each sub-head of estimate they should, in the case of works the accounts of which are kept by sub-heads, be totalled and the total recorded in column 10 for posting the Works Abstract

SFR FORM-29—continued

II.—Certificates and Signatures.

The measurements on which are based the entries in columns 1 to 9 of Account

were made by _____ on _____, and are recorded at page _____ of Measurement Book No. _____. It is certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with items _____ and the value of such work is, in no case, less than the advance payments as per column 3 of the Account I, made or proposed to be made, for the convenience of the contractor in anticipation of, and subject to the results of, detailed measurement, which will be made as soon as possible.

Dated signature of officer preparing the bill _____

Rank _____

Dated signature of contractor _____

Dated signature of officer authorizing payment _____

Rank _____

Dated Signature of Consultant _____

Note: Test Reports of materials used in the work and items executed at site shall be the part of Bill. *This certificate must be signed by the Sub-Divisional or Divisional Officer and Consultant, if appointed. This signature is necessary only when the officer who prepares the bill is not the officer who authorizes the payment. In such a case two signatures are essential.*

SFR FORM-29----- concluded
///. —Memorandum of Payments

1. Total value of work actually measured, as per Acct. I. Co. 8. Entry (A)		Rs.
2. Total "up-to date" payments for work measured, as per Acct. I Columns, Entry (B).		
3. Total (Items 1 + 2).		
4. Deduct—amount withheld: —		
Figures for	(a) From previous bill as per last Running	
Works Abstracts	Account Bill	
Rs.	b) From this Bill	
	5. Balance, i.e., 'Up-to-date' payments—(Items 3—4 (K)	
	6. Total amount of payments already made as per entry (K), of last Running Account Bill No. forwarded with accounts for	
	7. Payments now to be made, as detailed below:—	
	By recovery of amounts creditable to this work:— (a)	
	Rs. Ps.	
	Total 4 (b) + 7 (a) (G)	
	R s	
	By recovery of amounts creditable to other works or heads of accounts:— (b)	
	(c) By cheque	
	Total 7 (b) + (c) (H)	

Pay Rs

This figure should be tested to see that it agrees with the total of items 6 and 7. If the net amount to be paid is less than Rs. 1000 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

----- by cheque.

(Dated signature of Disbursing Officer)

Received Rs -----

----- as per above memorandum, on account of this work

(Amount in words)

Dated the Stamp

Witness ----- (Full signature of contractor)

Paid by me -----, vide cheque No ----- dated -----20

(Dated signature of person actually making the payment)

IV.---Remarks.

This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurement or the state of contractor's accounts.

Here specify the net amount payable,---vide-item 7 (c).

The payee's acknowledgement should be for the gross amount paid as per item 7 (i.e., a+b+c). Payment should be attested by some known person when the payees acknowledgement is given by a mark, seal or thumb-impression.

SFR FORM-30

[See Rule 148 (1)(c), 148(4) & 148(6)]

RUNNING ACCOUNT BILL (B-FORM)

(For Contractors— This form provides for (1) Secured Advances and (2) payments for measured works).

Cash Book Voucher No. _____

Name of Contractor _____

Name of work _____

Serial No. of this Bill _____

No. and date of his previous bill for this work _____

Reference to agreement _____

Date of written order to commence work _____

Date of actual completion of work _____

I—Account of Work executed

Payments for Work measured			Items of work (grouped under sub-heads and sub-works of estimate)	Unit	Rate	Quantity Executed up-to date as per measurement book	Payments to the basis of actual measurement		Remarks
Total as per previous	Since previous	Total					Up to date	Since previous bill.	
1	2	3	4	5	6	7	8	9	8
Rs.	Rs.	Rs.			Rs.		Rs.	Rs.	
	(D)	(B)	Total	Total value of work done to date (A)					
Figures (D) in words----- Rupees-----			Deduct-value of works shown on previous bill.						
			Net value of work since previous bill (F)						
			Figure (F) in words. _____						

FORM SFR 30—contd.

II—Account of Secured advances allowed on the security of materials brought to site.

Quantity outstanding from previous bill.	Deduct quantity utilized in work measured since previous bill	Quantity outstanding (including quantity brought to site since previous bill).	Full rate assessed by the Divisional Officer, on the basis of quoted or in-put rate whichever are less.	Description of materials.	Unit	Reduced rate at which advance is made.	Up to date amount of advance	Reference to Divisional Officer's Written orders authorizing the advance	Reasons for non-clearance of advance & amount of penalty When outstanding more than three months
1	2	3	4	5	6	7	8	9	10
			Rs.			Rs.	Rs.	No. date	

Total amount outstanding as per this account (C)

Deduct — amount outstanding as per entry (C) of previous bill -----

Net amount since previous bill (inwards) minus rupees (E)

Note: Test Reports of materials used in the work and items executed at site shall be the part of Bill.

Entries relating to each description of materials should be posted thus in column 3. First enter the difference between the quantities in columns 1 and 2. Then show below this entry, the quantities, if any, brought to site against which a further advance has been authorized, this entry being prefixed by the plus sign. Finally, strike the total of the two entries, which will represent the total quantity outstanding.

Entries in column 8 show the money values of the total quantities outstanding as per column 3.

III—Certificates and Signatures

1. The measurements on which are based the entries in columns 4 to 9 of

Accounts I were made by _____ on _____ 20 and are recorded at page of Measurement Book No.

2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items and the value of such work (after deducting therefrom the proportionate amount of secured advance, if any, ultimately recoverable on account of the quantities of materials used therein) is in no case less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor, in anticipation of and subject to the result of detailed measurement, which will be made as soon as possible.

3. Certified (1) that the plus quantities of materials shown in column 3 of

Account II above have actually been brought by the contractor to the site of the

work and the contractor has not previously received any advance on their security (2) that those materials are of an imperishable nature and are all required by the contractor for use on the work in connection with items for which rates for finished work have been agreed upon, and (3) that a formal agreement in Form DFR (PW) 28 signed and executed by the contractor in accordance with paragraph 2.105 (a) of the Public Works Department code, is recorded in the divisional office.

Dated signature of the Government _____

Servant preparing the bill Rank _____

Dated signature of the Government servant _____

authorizing payment. Rank _____

Dated Signature of the contractors:

Dated Signature of the Consultant:

These certificates must be signed by the Sub-Divisional or Divisional Officer.

These certificates must be signed by the Sub-Divisional or Divisional Officer.

This signature is necessary only when the Government servant who prepares the bill is not the one who authorizes the payment. In such a case the two signatures are essential.

SFR FORM-30

IV.—Memorandum of Payments

<p>1. Total value of work actually measured, as per Acct. I. Co. 8, Entry (A)</p> <p>2. Total "up-to date" payments for work measured, as per Acct, I Col 3, Entry (B).</p> <p>3. Total up to date secured advances on security of materials as per Account II Col. 8 Entry (C).</p> <p>4. Total (Items 1 + 2).</p> <p>5. Deduct—amount withheld:—</p>	<p>R s</p> <div style="border: 1px solid black; width: 100px; height: 100px; margin: 20px auto;"></div>												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Figures for Works Abstracts</td> <td>(a) From previous bill as per last Running Account Bill</td> </tr> <tr> <td>Rs.</td> <td>(b) From this Bill</td> </tr> <tr> <td></td> <td>6. Balance, i.e., Up-to-date payments—(Items 4—5 (K))</td> </tr> <tr> <td></td> <td>7. Total amount of payments already made as per entry (K), of last Running Account Bil No. forwarded with accounts for</td> </tr> <tr> <td></td> <td>8. Payments now to be made, as detailed below:— Rs-----</td> </tr> <tr> <td></td> <td>By recovery of amounts</td> </tr> </table>	Figures for Works Abstracts	(a) From previous bill as per last Running Account Bill	Rs.	(b) From this Bill		6. Balance, i.e., Up-to-date payments—(Items 4—5 (K))		7. Total amount of payments already made as per entry (K), of last Running Account Bil No. forwarded with accounts for		8. Payments now to be made, as detailed below:— Rs-----		By recovery of amounts	
Figures for Works Abstracts	(a) From previous bill as per last Running Account Bill												
Rs.	(b) From this Bill												
	6. Balance, i.e., Up-to-date payments—(Items 4—5 (K))												
	7. Total amount of payments already made as per entry (K), of last Running Account Bil No. forwarded with accounts for												
	8. Payments now to be made, as detailed below:— Rs-----												
	By recovery of amounts												
<p><i>This figure should be tested to see that it agrees with the total of items 7 and 8.</i></p> <p>creditable to this work:— (a) Total 5 (b) + 8 (a) (G)</p> <p>(b) By recovery of amounts creditable to other works of heads of accounts:—</p> <p>(c) By cheque</p> <p>Total 8 (b) + (c) (H)</p>													
<p>R s</p>													

Pay Rs. _____ by cheque

(Dated signature of Disbursing Officer)

Received Rs ----- as per above memorandum, on account of this work

(Amount in words)

Dated the-----

Stamp

Witness

(Full signature of contractor).

Paid by me -----, vide cheque No. ----- Dated-----20

Cashier,

(Dated signature of person actually making the payment)

V.—Remarks.

This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurement or the state of contractors' account.

If the net amount to be paid is less than Rs. 100 and it cannot be included in a cheque the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

Here specify the net amount payable,—vide-item 8 (c).

The payee's acknowledgement should be for the gross amount paid as per item 8 (i.e., a+b+c).¹ Payment should be attested by some known person when the payees acknowledgement is given by a mark, seal or thumb-impression.

SFR FORM-31

[(See Rules 148(1)(d), 148(5) & 148(6)]

RUNNING ACCOUNT BILL

C-FORM

_____ Division

_____ Subdivision

(For Contractors and Suppliers — This form provides only for payments for work or supplies actually measured.)

Cash Book Voucher No _____ dated _____

Name of Contractor or Supplier _____

Name of Work * _____

Purpose of Supply**1 _____ "Stock"

2. "Purchases" for issue to _____ Contractor.

_____ direct to work

No. and date of his last bill for this work _____

Reference to Agreement _____

Date of written order to commence work _____

Date of actual completion of work _____

Unit	Quantity executed (or supplied) up to date as per measurement book	Items of work supplies (grouped under sub- head and Sub-works of estimate)	Rates	Amount		Remarks
				Up-to date	Since Previous bill. Total for each sub-head)	
1	2	3	4	5	6	7
<p>* The full name of the work as given in the estimates should be entered except in the case of bills for "stock" materials.</p> <p>** The "purpose of supply" applicable to the case should be filled in and the rest scored out.</p> <p>*** If the expenditure on the work is recorded by sub-heads the total for each sub-head should be shown in column 5 and against this total there should be an entry in column 6 also. In no other case should any entries be made in column 6.</p>						

<p>Total value of work done or supplies made to date (A)</p> <p>Deduct-Value of work or supplies shown on previous bill</p> <p>Net value of work or supplies since previous bill (F)</p> <p>Figures in (F) words _____ _____ _____</p>			
--	--	--	--

Note: Test Reports of materials used in the work and items executed at site shall be the part of Bill.

SFR FORM-31

II- Certificates and Signatures

The measurements were made by -----on -----and are recorded at page----- of
Measurement Book No. -----.

No advance payment has been made previously without detailed measurements.

Dated signature of officer preparing the bill _____

Rank _____

Dated signature of contractor _____

Dated signature of officer authorising payment Rank _____

This signature is necessary only when the officer who prepares the bill is not the officer who authorizes the payment. In such a case two signatures are essential.

FORM SFR 31

III.—Memorandum of Payments

<p>1. Total value of work actually measured, as per Acct. I. Column 5, Entry (A)</p> <p>2. Deduct amount withheld-</p>	<div style="border: 1px solid black; width: 100px; height: 80px; margin: 20px auto; text-align: center; line-height: 80px;">Rs</div>	Rs		
<p>Figures for Works Abstracts</p>				
<p>Rs</p>	<p>P s</p>	<p>(a) From previous bill as per last Running Account Bill.</p> <p>(b) From this Bill</p> <p>3. Balance, i.e., 'Up-to-date' payments-(Items 1-2) (K)*</p> <p>4. Total amount of payments already made as per entry (K), of last Running Account Bill No. ----- forwarded with accounts for -----20.....</p> <p>5. Payments now to be made, as detailed below:—</p> <div style="margin-left: 20px;"> <p>{ By recovery of amounts creditable to this work:— (a)</p> </div> <hr style="width: 50%; margin-left: 20px;"/> <p style="margin-left: 20px;">Total 2 (b) + 5 (a) (G)</p> <div style="margin-left: 20px;"> <p>{ By recovery of amounts creditable to of heads of accounts: — (b) other works</p> <p>(c) By cheque**</p> </div> <hr style="width: 50%; margin-left: 20px;"/> <p style="margin-left: 20px;">Total 5 (b) + (c) (H)</p>		
		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center; border-right: 1px solid black;">R s</td> <td style="width: 50%; text-align: center;">P s</td> </tr> </table>	R s	P s
R s	P s			

Pay Rs by cheque

(Dated signature of Disbursing Officer)

Received Rs as per above memorandum, on account of this work

(Amount in words)

Dated the-----

Stamp

Witness (Full signature of contractor).

Paid by me -----, vide cheque No. ----- Dated-----20

Cashier

(Dated signature of person actually making the payment)

*This figure should be tested to see that it agrees with the total of items 4&5.

**If the net amount to be paid is less than Rs 1000.00 and cannot be included in a cheque the payment should be made in cash, this entry being altered suitably, and alteration attested by dated initials.

***Here, specify the net amount payable- vide item 5 (c).

****The payees acknowledge should be for the gross amount paid as per item 5 i.e. (a+b+c).

*****Payment should be attested by some known person when the payee's acknowledgement by thumb impression

*****Net required in the case of bills of suppliers

IV- Remarks

(This space is reserved for any remarks which the Disbursing Officer or Divisional officer may have to record in respect of the execution of the work, checks of measurements or the state of Contractor's Account

SFR FORM-32

[See Rules 153 (1) Note-2, 148(1)(e),148 (7)]

Hand Receipt

(To be used as a simple form of voucher for all miscellaneous payments and advances for which none of the Special SFR, Forms 20, 21, 22 and 23 are suitable.)

_____Division

_____Sub-Division

Cash Book Voucher No _____dated _____

(1) Pay by cash (where cash payment is under rule) _____

(2) Pay by cheque _____

(3) Paid by me _____

Received from the Sub-Divisional Officer-in-charge of _____Sub-Division the sum of Rs. Only Name of work or purpose for which payment is made.

(Amount in words)

Stamp

Witness

Signature of payee

The Officer authorizing Payment should initial and date the Pay order filling in (1) or (2) as may be applicable to the case.

The person actually making the payment should initial and date payment certificate (3)

In the case of works the accounts of which are kept by sub-heads the amount chargeable to each sub-head should be specified by the Disbursing Officer.

Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb-impression.

SFR FORM-33

[See Rule 148 (8)(iii) & 163 (5) Note below]

-----Division.

Cash Book Voucher No

Account of petty contractors for the month of -----

Name of Work -----

No. of the Account-----

1	Name of Contractor, and reference to Agreement	2	Work Done				3	Payments made				13	14	15	16	17	18
			Items of work (grouped under subheads. And "sub works" of estimate	Up to date	Reference to records and measurements date	Quantity		Rate	Unit	Amount	Deduct value of work shown on previous bill.						
Book No.	Page No.	Date				Cf	R	s.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total intermediate Transaction																	
Total for Accounts effected by the month's transactions																	
Add total for Open Accounts not affected by this month's transactions as per detail on back.																	
Grand Total																	
Dated _____																	
Pay rupees ----- in cash and Rs. ----- by cheque.																	
Signature _____ Rank _____ Government servant preparing the account Signature _____ Rank _____ Government servant authorizing payment																	

Final and intermediate transactions should be arranged in two groups, each being totaled separately.

Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

In the case of works the accounts of which are kept by sub-head; the amount relating to all items falling under the same "sub-head" should be totaled in red ink.

Totals A and C of columns 8 and 11 should agree, respectively, with entries B and D of the last account.

The person actually making the payment should initial (and date in this column against each payment).

This signature is necessary only when the Government servant authorizing payment is not the Government servant who prepares the account.

SFR FORM-33

Detail of all open accounts not affected by this month's transactions

Name of Contractor	Value of work done up to date	Total of payments made up to date	Reference to last Transaction		Remarks
			Month	Voucher No.	
1	2	3	4	5	6
	Rs	Rs			
Total					

SFR FORM-34

INDENTURE FOR SECURED ADVANCES

[See Rules 149 (11) & 150 (1)(a)].

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain specified quantity of work in a given time.)

THIS INDENTURE made the.....day of 20___ BETWEEN (hereinafter called "the Contractor" which expression shall where the context so admits or implies be deemed to include his heir's executors, administrators and assigns) of the one part and THE GOVERNOR OF SINDH (hereinafter called "the Government" where the context so admits or implies be deemed to include his of the other part.

WHEREAS by an agreement dated..... (hereinafter called the said agreement) the Contractor has agreed.....to perform the under mentioned works (hereinafter referred to as the said works): —

(Here enter description of the works.)

AND WHEREAS the Contractor has applied to the..... for an advance to him of Rupees (Rs.....) on the security of materials absolutely belonging to him and brought by him to the site of the said works the subject of the said agreement for use in the construction of such of the said works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials and labour and other charges) AND WHEREAS the Government has agreed to advance to the Contractor the sum of Rupees (Rs.....) on the security of materials the quantities and other particulars of which are detailed in Part H of a Running Account Bill (B) for the said works signed by the Contractor on and on such covenants and conditions as are hereinafter contained and the Government has reserved to itself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the sum of Rupees (Rs.....) on or before the execution of these presents paid to the Contractor by the Government (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid (all of which advances are hereinafter collectively referred to as the said amount) the Contractor doth hereby assign unto the Govern-meet the said materials by way of security for the said amount and doth hereby covenant and agree with the Government and declare as follows :—

- (1) That the said sum of Rupees -(Rs.....) so advanced by the Government to the Contractor as aforesaid and all or any further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediting the execution of the said works and for no other purpose whatsoever.
- (2) That the materials detailed in the said Running Account Bill (B) which have been offered to and accepted by the Government.....as security for the said amount are absolutely the Contractor's own property free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor hereby agrees at all times to indemnify and save harmless the Government against all claims whatsoever to any materials in respect of which an advance has been made to him as aforesaid.
- (3) That the said materials detailed in the (3) said Running Account Bill (B) and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the Executive Engineer.....Division (hereinafter called the Executive Engineer) and in the terms of the said agreement.
- (4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and at his own risk

and on his own responsibility and shall at times be open to inspection by the Executive Engineer or any officer authorized by him. In the event of the said materials or any part thereof being stolen destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Executive Engineer and the materials so brought to replace the said materials or the materials so repaired and made good shall also be considered as security for the said amount.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Executive Engineer or an officer authorized by him in that behalf.

(6) That the said amount shall be repayable in full when or before the Contractor receives payment from the Government of the price payable to him for the said works, under the terms and provisions of the said agreement PROVIDED THAT if any inter-mediate payments are made to the Contractor on account of work done then on the occasion of each such payment the Government will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said materials then actually used in the construction and in respect of which recovery has not been made previously the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Government shall immediately on the happening of such default be repayable by the Contractor to the Government together with interest thereon at twelve per cent. per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs, charges, damages and expenses incurred by the Government in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and any moneys so becoming due and payable shall constitute a debt due from the Contractor to the Government and the Contractor hereby covenants and agrees with the Government to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Government of the said sum of Rupees....(Rs....) and any further sum or sums advanced as aforesaid and all costs, charges, damages and expenses payable under these presents PROVIDED ALWAYS and it is hereby agreed and declared that notwithstanding anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment hereinbefore contained shall become enforceable and the money owing shall not be paid in accordance therewith the Government may at any time thereafter adopt all or any of following courses as he may deem best :—

(a) Seize and utilize the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and at the rates hereby provided. If the balance is against the Contractor, he is to pay the same to the Government on demand

(b) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums' aforesaid repayable or payable to the Government under these presents and pay over the surplus (if any) to the Contractor.

(c) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10) That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referred to the Superintending Engineer Circle whose decision shall be final and the provisions of the Indian Arbitration Act for the time being in force shall apply to any such reference.

In witness whereof the..... on behalf of the..... of Sindh and the said per cent..... have hereunto set their respective hands and seals the day and years first above written.

Signed sealed and delivered by in the presence of official seal.

SFR FORM-35

[See Rule 150(1)(c)(ii)]

FORM OF GUARANTEE

WHEREAS a contract for work has been awarded by the Governor of Sindh acting through _____
_____the Government of Sindh _____ Department (hereinafter called the Government) to M/S _____
(hereinafter called the contractor).

AND WHEREAS under the terms of the said contract the Government has agreed to advance a sum of Rs. _____
to the contractor for execution of the said work. The said amount shall be recovered after lapse of 20% contract
period or after the execution of the 20% of the work (financial terms), whichever is earlier. The rate of recovery shall
be 25% of the value of work done in each interim pay certificate.

AND WHEREAS the Government has required the contractor to furnish a Bank guarantee from any
scheduled Bank for securing the payment of the sum advanced thereon: -

It is agreed as follows —

1. I, _____ acting on behalf of _____ (hereinafter called the guarantor) hold and firmly
bind to the Government in the sum of Rs. _____ (Rupees _____)
payable on the same sum given as mobilization advance along with 10 % interest to the Contractor.
2. The guarantor hereby undertakes to pay the said amount payable to the Government of Sindh on demand
in case the Contractor makes a default in the payment of said amount and fails to execute the work under the terms
and conditions of the contract.
3. The guarantee shall be irrevocable and shall remain in force till the sum advanced payable thereon has
been repaid in full by the contractor.
4. The liability of the guarantor shall in no case exceed the aggregate amount of Rs. _____
(Rupees _____) payable thereon for the payment of which the guarantor hereby undertakes to bind itself and
promises to pay the whole or any portion of this amount to the Government without referring to the Contractor.

IN WITNESS whereof we the said guarantor have set out hands to this deed of guarantee this _____
_____day of _____ 20.

Guarantor (Scheduled Bank)

SFR FORM-36

[See Rule 153 (1)]

PAY BILL OF WORK CHARGED ESTABLISHMENT

_____ Division.

No. of voucher _____ Month of payment _____

Name of Sub-Division _____ Name of section _____

Bill for the month of _____

Item No.	Name of incumbent	Designation	Period	Rate		Amount paid	Date of acknowledgment	Dated initials of Officer
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.		
					Total	Total		
Total amount paid in words. _____								

(This space is reserved for remark, if any, by the Divisional Officer).

1. Certified that all reasons, for which wages have been drawn in this bill, were on duty during the periods shown against their names, each man being employed on the work and on duty for which his appointment was sanctioned.

2. Certified also that the wages of every person actually employed during the month have been claimed in this bill.

Pay (Rs.) _____.

Checked and entered.

Dated Signature of Sub-Divisional Officer Dated Signature of Sub-Divisional Accounts Officer

Names should be grouped by works, the name of the work and reference to orders sanctioning the Establishment thereof being written in red ink across the page, above the entries relating to each group.³ The total for each work should be entered in red ink.

NOTE. —Deductions on account of fines, income-tax rent, etc., should be shown by special entries against the names concerned.

SFR FORM-37

RATES COMPARED WITH ESTIMATED REQUIREMENTS

[See Rules 157 (2), 160 (2), 160 (8) & 160 (8) Note below]

NAME OF WORK---

DETAILED STATEMENT OF EXPENDITURE OF MATERIALS

Name of Work—Construction

TOTALS ISSUES TO THE WORK					
Description of materials.		Principal Items.			
Unit.		C. ft.	CWT.	C. ft.	No.
Estimated requirements	Quantity Value				
Total					

Sales and transfers of materials both in quantities and values should be shown, values being posted just above the corresponding entries.

COMPARED WITH ESTIMATE

[See Rule 160(8), Note-2]

ED REQUIREMENTS: —contd.

Name of Work-----

Principal Items			Petty Items.	Total	Dated initials of Sub-divisional Officer.	Dated initials of Divisional Accountant in token of check
Cwt.	CWT.					

REPORT OF THE VALUE AND AT SITE

[See Rule 160(8), Note-2]

Work— Statement showing the quantities and value of materials

NAME OF SUB-HEAD OF WORKS	UP TO DATE "PROGRESS"	DESCRIPTION		PRINCIPAL ITEMS		
		Unit				
		Value				
		Quantities				
	Unit	Quantity	Rate			

*Both quantities and values should be shown, values being posted in red ink just above the corresponding entries

**Only values should be shown in these two columns,

***The quantity used in construction should be calculated based on the quantities general use locally.

SFR FORM-38

[See Rule 160 (6), 160 (7), 162 (1) (c), 164 (5) & 164 (6)]

_____Sub-Division

Detailed statement of materials compared with the estimated requirements

Name of Work _____

***Total issues to the Work

	Description Of materials	Principal Items					Petty items**	Total**	Dated initials of Sub-Divisional Office.	Dated initials of Divisional Account and in token of check
		Units								
Estimated Requirements	Quantity Value									
Balance brought forward from previous statement to end of During 20.....										
Total for the month to end of										

*Both quantities and values should be shown, values being posted in red Ink just above the corresponding entries quantities.

*Only values should be shown in these two columns.

*** Sales and transfers of materials should be treated minus issues.

SFR FORM-39

[See Rules 162 (1) (b), 162 (3),(5),(6),(8),(9),(12) & (13)]

-----Division

-----Sub-Division.

Report of the value and verification of the unused materials at the site of the work _____

*Statement showing the quantities and values of materials issued to the work and of those used*** in construction.*

Name of subhead of work.	Up to date "Progress"	Description		Principal Items							**Petty Items	**Total	issues to date as per form (P.W) 30 A	
		Unit												
		Value												
		Quantities												
		Unit	Quantity	Rate										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
B-Total used in construction														

*Both quantities and values should be shown, values being posted in red ink just above the corresponding entries of quantities.

**Only values should be shown in these two columns.

***The quantities used in construction should be calculated based on the quantities of work executed, such authorized formulae being adopted for the purpose as may be in general use locally.

SFR FORM-39

Description of Materials	Principal Items							Petty Items.	Total
	1	2	3	4	5	6	7		
Unit.									
A-Total issues as per Form (P W) 30.									
B- Total used in construction as per statement overleaf.									
C-Paper balance of unused materials (i.e., A minus B)									
D-Actual balances after verification.									
E-Differences (i.e., C minus D).									
	1	2	3	4	5	6	7	8	9
F-Remarks explaining action taken to adjust the differences as per line E and, if the work has been completed, to dispose of the surplus balances as per line D	(1)								
	(2)								
	(3)								
	(4)								
	(5)								
	(6)								

1. Certified that the quantities of principal items and the value of the petty items as the above statement, have been worked, out as accurately as possible based on the quantities of the work actually done.

2. Certified that the quantities of the actual balances recorded against line D, are the results of verification made by me on-----

3. Certified that the balances of materials at site of this work were verified by me on -----20----, and that the necessary report in this form was submitted to the Divisional Office as this office No..... dated..... 20

4. The balances of unused materials were not verified at any time during the year -----20----- as the accounts of this work are expected to be closed within three months.

5. The balances of unused materials were not verified at any time during that year-----20----- as the work was not under construction prior to January of that year

Dated-----20-----

Sub-Divisional Officer

Dated----20--

Divisional Accounts Officer

DIVISIONAL OFFICER'S ORDERS

1. The entries relating to the quantities used in construction are approved.

2. The surplus balances as per item D should be disposed of as under—

3. (Here enter remarks and orders regarding adjustment of losses and differences as per item.

Dated ---20---

Divisional Officer

SFR FORM-40

[See Rule 162 (7),(8),(10),(11),(12)&(13) & 163 (5) Note below]

_____ Division

_____ Sub-Division

Register showing the clearance of suspense head 'material' in the account of the work

Part I- List of reports of verification received

Serial No. Of report	Date of report	Date receipt	Date of final disposal	Dated initial of Divisional Accounts Officer
I				
II				
III				
IV				

SFR FORM-40 CONTINUED

PART II-Statement showing the disposal of materials remaining unused i.e., of actual balances on completion, as per item D of Report of Verification, SFR Form-31

How disposed off (with reference to authority)	Principal Items	Petty Items	Total	Total value to be adjusted		Head of account debited.	Divisional Accounts Officers' dated initials			
				Description	Quantity			If debited to subhead	If debited to other accounts.	
									Amount	Month of adjustment
	Rs.	Rs.	Rs.	Rs.	Rs.					
	Rs.	Rs.	Rs.	Rs.	Rs.					
	Rs.	Rs.	Rs.	Rs.	Rs.					
Total										

Values to be posted in red ink above the corresponding entries of quantities.

To be posted on the completion of the work from the final Report of Verification in Form DFR (PW) 31.

SFR FORM-40 CONTINUED

PART III-Statement showing the adjustment of difference as per items E of Report of Verification (SFR Form-31)

No. of Report of Verification	How adjusted	Principal Items	Petty Items		Total value to be adjusted			Head of account to be debited.	Divisional Accounts Officer's dated initials			
			If debited to	If debited to other accounts.	Rs.	Rs.	Rs.		Amount	Month of adjustment		
		Description										
		Quantity										
		Value										
	Total		Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.			

Values to be posted in red ink above the corresponding entries of quantities.

To be posted on the completion of the work from the final Report of Verification in Form DFR. (PW) 31.

SFR FORM-40 – CONCLUDED

PART IV—SUMMARY OF SFR FORM-31 (Part II & III of the register for making closing entries in the register of works)

	FINAL SUB-HEAD											Total
1	2	3	4	5	6	7	8	9	10	11	12	13

1. Calculated cost of materials used in construction, as per line B of form. (PW) 31 (Final Report of Verification)	Rs.											
2. Adjustment of Depreciation on surplus material as per column G of part II (to be posted in the detail)												
3. Adjustment of other losses as per column H of part III (to be posted in detail)												
Total debits to final sub heads												

* This total should agree with the outstanding balance of the suspense head Materials in the Register of Works.

Approved

Divisional Accounts Officer
Divisional Officer

Dated the

SFR FORM-41

[See Rule 163(3)]

Petty Works Requisition and Account

[To be used for works repairs not likely to cost more than Rs. 100,000]

Requisition on the Divisional Officer-----Division, for

Part I-Requisition

The undersigned wishes to have the following petty (works/repairs) carried out with as little delay as possible: -

Dated the
made.

Signature and designation of the officer by whom the requisition is

Part II – Report of PW Subordinate and estimated cost.**(Report)****(Rough estimate of probable cost)**

Description of work	Quantity	Rate	Unit	Amount	Amount recoverable/ damages in the case of military works	Remarks
				Rs.	Rs.	
Total						

Major and Minor Heads-

(Signature of P.W. Subordinate)

Date

Sanctioned

Divisional Officer

Date-

No.

Accepted

(Signature and designation of the responsible Officer)

Date-

PART III-Completion Certificate

The work was completed on

(Signature of P.W. Subordinate)

(Signature of Sub-Divisional Officer)

Dated

SFR FORM-41 – CONCLUDED

PART IV – Summary of Charges

Date of Payment	Voucher No	Amount	Total of the Month	Divisional Accounts Officers' initials against the monthly totals	Sub Divisional Officer 's initials against the monthly totals	
		Rs.	Rs.			
Grand Total						

Checked and found correct.

Passed

(Signature of Sub-Divisional Officer)

Divisional Accounts Officer/ Divisional Officer

Date-

Date-

SFR FORM-42

[See Rule 173 (1) & 173 (3)]

DETAILED COMPLETION REPORT

DIVISION _____

NAME OF WORK _____

Amount of estimate Rs

Expenditure Rs

Excess Rs

Percentage of Excess

Date of commencement...

Date of Completion...

Name of work _____

Major Head _____

Minor Head _____

Detailed Classification _____

REFERENCE LAST SCHEDULE DOCKET SUBMITTED _____ NO

_____ FOR THE MONTH OF _____ 20

Authority _____

Subheads of estimate	As Estimated			As Executed			Differences ⁷⁴			Reference to Paragraphs overleaf explaining Excesses
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
	2	3	4	5	6	7	8	9	10	11
			Rs.			Rs.			Rs.	
Total.	Rs.			Rs.			Rs.			

Dated the

Divisional Officer

N B.—In the case of original works and special repairs, if any considerable deviations from the sanctioned design have occurred, the report, specification, drawings and details of measurement of the work actually done in the same form as the estimate should accompany the Completion Report—*vide* paragraphs 2.121 and 2.122 of the Public Works Department Code *Excesses to be entered in red ink; Savings in black ink.*

SFR FORM-43

[See Rule 173 (2) & 173(3)]

Consolidated Completion Statement of
Works and Repairs completed during
the month of -----

Forward to the **Accountant General (Works Section)** Sindh as this office No-----, dated-----20----

Divisional Officer

Transmitted to the Superintending
Engineer----- Circle after verification as this

Office No-----, dated-----20

Accountant General (Works Section)

Transmitted to -----for
record as this office No-----
dated-----20

Superintending Engineer,
-----Circle.

SFR FORM-43 – Concluded**DIVISION****COSOLIDATED COMPLETION STATEMENT OF WORKS AND REPAIRS**

Completion statement of works and repairs completed during the month of _____, the outlay on which has not been recorded by sub heads and the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the divisional officer is empowered to pass.

Item No.	Name of works (grouped under major, minor and detailed heads of classification)	Sanction			Amount of estimate	Expended	Excess	Percentage of Excess	Remarks
		Authority	No.	Date					
					Rs.	Rs.	Rs.		

Dated the 20---

Divisional Officer

In cases in which the Completion Statement is utilized instead of a Revised Estimate under paragraph 2.121 of the Public Works Department, Code, sufficient details must be given if the excess is more than 5 percent.

SFR FORM-45

[See Rule 194(3)]

Statement of Sinking Funds for redemption of Loans during 20__

Name of local authority	Balance		Receipts		Total		Payments		Balance	
	Government Securities	Cash								
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.								

SFR Form-46

[See Rule 211(1)]

Deposit Repayment Order and Voucher)

-----Treasury, month.....20

Head of Account}		Voucher No..... of list of Payments.	
Original Number.....	Date of Deposit.....	Name of Depositor.....	Amount Originally deposited Rupees.....
In this space a translation of the receipt form into the current Pakistani language should be given		Received this Day of 20__	
Examined and entered		The sum of Rupees.....	
Date.....		Being the amount payable	
Accountant		On account of the deposit described above	
Treasury		Claimant's Signature	
Pay (Rs.....)	Rupees.....	Passed for payment to.....	
		Rs..... Rupees.....	
Treasury Officer		Judge, Magistrate or other officers	
Date		Date	

SFR FORM-47

[See Rule 7(3)]

Form of Request to the Treasury Officer, in charge of a Government treasury to take charge of a box / chest belonging to a Co-operative society / Bank Date.....

To

The Treasury/Accounts Officer,

Sir,

The Collector having given the necessary permission by dated....., I hereby request you to take charge of the box / chest belonging to Co-operative Society / Co-operative Bank which I have this day deposited with you for sale custody, free of charge in the Government treasury / sub treasury at..... and I agree for and on behalf of the said Society / Bank to the following terms and conditions, namely: —

- (1) that neither the Governments of Sindh nor any officer of Government shall incur any liability or responsibility in the event of the loss or destruction of the box / chest or of any of its contents by fire, theft, fraud or other cause whatsoever;
- (2) that applications to the treasury staff for access to the deposit box / chest will only be made at reasonable and proper hours and with strict regard to the needs of Government business; and
- (3) that the permission to deposit hereby granted is liable to be modified or withdrawn by the Collector at any time.

Note: Any other terms and conditions imposed by the Collector and agreed to by the Society Bank shall be specified in the application

Your sincerely,

X. Y. Z.

SFR FORM-48

[See Rule 7 (4)]

Transfer book of receipt and return of cash boxes deposited at the Treasury.

Name of the office.....

Serial no. in the register of the chests containing jewellery etc.	Deposited		Taken out			
	Date	Signature of the Treasury Officer	Date	Signature of the Depositor	Name of the Messenger authorized to fetch the box.	Signature of the messenger
1	2	3	4	5	6	7

SFR FORM-49

[See Rule 239 (2)(iii) &(iv)]

REGISTER SHOWING VALUABLE ARTICLES DEPOSITED IN THE TREASURY FOR SAFE CUSTODY WHICH ARE REQUIRED TO BE TAKEN OUT FREQUENTLY.

1	Date of receipt	2	Serial No.	3	From whom received	4	Description of the case concerned	5	Description of article	6	Initials of treasury officer on receipt	7	Signature of recipient with date initials of the treasury officer	8	Initials of treasury officer on return	9	Signature of recipient with date initials of treasury officer	10	Initials of treasury officer on return	11	Signature of recipient with date initials of treasury officer	12	Initials of treasury officer on return	13	Signature of recipient with date initials of treasury officer	14	Initials of treasury officer on return	15	Signature of recipient with date initials of treasury officer	16	Initials of treasury officer on return	17	Signature of recipient with date initials of treasury officer

SFR FORM-50**[See Rule 198 (9), 198 (12) Note-3 below]****Form of Mortgage for the Construction of House**

THIS INDENTURE made the..... day of.....two thousand and..... BETWEEN..... of.....a Civil Officer of..... (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one Part and THE GOVERNOR OF SINDH (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns of the either part).

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well entitled to the land hereditaments and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs..... for the purpose of enabling him to defray the expenses..... of as a suitable residence for his own use.

AND WHEREAS the mortgagee has agreed to advance to the mortgagor the said sum of Rs.

[payable as follows that is to say the sum of Rs. on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal installments payable quarterly, the first of such installments to be payable on the.....day of]

Now THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in, consideration of the sum of Rs..... paid on or before the execution of these presents to the mortgagor by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs. [and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf] and interest thereon calculated accordingly on the.....day of..... next and if the loan shall not be repaid on that date will pay interest with the said Rules

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of

land situate in the district of.....registration district of ----- sub-registration ----- district of.....containing.....more or less now in the occupation of the mortgagor and bounded on the North by.....on the South by.....on the East by and on the West by.....togetherwith the dwelling-house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements and appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of rupees.....[and of such further sums as may have been paid as aforesaid]' made upon the security of these presents shall have been repaid and interest thereon calculated according to the said Manual by the deduction of

monthly installments of the salary of the mortgagor as in the said Manual mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, re-transfer or re-assure the said hereditaments unto and to the use of the mortgagor or as he may direct AND it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees.....[and any further sums as may have been paid as aforesaid]' and interest thereon calculated according to the said Manual shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby AND to do-And execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST the first place there out to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Manual shall be deemed and taken to be part of these presents.

The mortgagor hereby covenants with the mortgagee that the mortgagor will during the continuance of this security observe and perform all the provisions and conditions to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS whereof the mortgagor hath here unto set his hand the day and year first above written.

Signed by the said (Mortgagor) in the presence of

1st witness,

Address

Occupation

2nd witness,

Address

Occupation

(The deed should be registered.)

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

SFR FORM-51

[See Rule 198 (12) Note-2]

Form of Mortgage for House Building Advances granted to Government servants who do not possess full proprietary rights in the land upon which they intend to build a house

THIS INDENTURE made the _____ day of _____ BETWEEN _____ of a civil servant of hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE GOVERNOR OF SINDH (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land, here under and premises hereinafter under a lease Land-at-from _____ dated _____ for end to lease. a term of years expiring ' _____ subject a maximum to a rental of Ra. _____ per _____

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees _____ for the purpose of enabling him to defray the expenses of _____ as a suitable residence for his own use, or for the use of his family.

AND WHEREAS under the provisions contained in Sindh Financial Rules, 2023 (Vol-I) (hereinafter referred to as the said Rules which expression shall where the context so admits in the said include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these pre repairing agents the mortgagee has agreed to advance to the mortgagor the said sum of Rs. _____ [payable as follows that is to say the sum of Rs. _____ on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by equal words in installments payable quarterly the first of such installments to be payable on the _____ day of _____].

Now THIS INDENTURE WFTNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees _____ and such further sums as shall hereafter be paid by him to mortgagor pursuant to the hereinbefore recited agreement in that behalf and interest thereon calculated according to the said Rules on the _____ day of _____ next and if the Two or ten loan shall not be repaid on that date will pay interest in according with the said Rules.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby may be demise let and transfer unto the mortgagee ALL THAT piece of land situated in _____ in the registration district of _____ sub-district _____ than a _____ containing _____ more or less and bounded on the north by _____ on the south by _____ on the after to be _____ erected" or by _____ on the east by _____ on the west by _____ together with the dwelling-house and the out treasury offices, stables, cook-rooms and out-buildings and all kinds be' used or intended to be used with the said dwelling-house (lately erected) together with all rights easements and appurtenances belonging to the same or any of them TO HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now unexpired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs. _____ [and of such further sums as may have been paid as aforesaid] made upon the security of these presents and interest thereon calculated according to the said Rules shall have been repaid by the deduction of monthly installments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that he will not rent the said premises without the previous sanction of Government and that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, un-forfeited

and un-surrendered and free from encumbrances and in nowise become void or voidable, and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid observed and performed have been paid, observed and performed up to (he .date of these presents AND also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions, and agreements and will keep the mortgagee indemnified against all actions\ proceedings, costs, charges, claims and demands, if any; to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at any time hereafter of the mortgagee will at his own cost execute and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS, and it is hereby agreed and declared, that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premise's or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned there by or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease IN trust for the purchaser, his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagee shall hold any rents, profits, premium salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place there out to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and the n to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing IN WITNESS whereof the mortgagor, hath hereunto set his hand the day and year first above written.

Signed by the said (Mortgagor) in the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered)

Note— There must be two witnesses to a mortgage.

SFR FORM-52

[See Rule 198 (14) Note-2 & 199 Note-3 below]

Agreement to be executed at the time of withdrawing an advance for the purchase of land where house is to be constructed or a readymade house is to be bought

AN AGREEMENT MADE _____ day of _____ One thousand nine hundred and _____ BETWEEN _____ of _____ (hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF SINDH (hereinafter called the GOVERNOR) of the other part WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land situate in _____ in the registration district of _____ sub-district Police Station _____ containing _____ more or less and bounded on the north by _____ on the south by _____ on the east by _____ and on the west by _____ for the sum of Rupees _____ AND WHEREAS the Borrower has under the provisions of Sindh Financial Rules, 2023 (Vol-I) (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rupees _____ to enable him to purchase the said piece of land and the Governor has agreed to lend the said sum of Rupees _____ to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees _____ paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to repay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land and if the actual price paid is less than the loan to repay the difference/ to the Governor forthwith (3) to execute a document mortgaging the said piece of land and the house to be erected thereon to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules (4) and not to rent out the house without the previous sanctions of Government.

AND IT IS HEREBY FURTHER AGREED that the Borrower shall immediately/he has purchased the said piece of land commence and erect thereon a suitable residence for his own use or for the use of his family AND IT IS HERE BY LASTLY AGREED AND DECLARED that if the said piece of land has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

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

SIGNED by the said in the presence of

SFR FORM-53

[See Rule 198 (14) Note-2 & Note-3 below]

Form of Mortgage for advances for purchase of land for construction of houses.

THIS INDENTURE made the _____ day of _____ Two Thousand and _____ BETWEEN—a Civil servant of _____ (hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and THE GOVERNOR OF SINDH (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part _____ WHEREAS by an Agreement dated the _____ day of _____ 20— and made between the mortgagor of the one part and the mortgagee of the other part, the mortgage advanced and lent to the mortgagor the sum of Rupees _____ for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents AND WHEREAS the mortgagor on the _____ day of _____ 20___ duly purchased the said piece of land and is now absolutely Stressed and possessed of or otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum of _____ for the purpose of enabling him to defray the expenses of erecting of the said piece of land a suitable residence for his own use or for the use of his family AND WHEREAS under the provisions contained in Sindh Financial Rules, 2023 (Vol-I) (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto- for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor, (the said further sum of Rupees _____ (payable as follows that is say the sum of Rupees _____ on or before the execution of these presents) and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by _____ equal installments payable quarterly the first of such installments to be payable on the _____ day of _____

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of Rupees _____ and Rupees _____ making a total of Rupees _____ so advanced as aforesaid and in pursuance of the said agreement

the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said sum of Rupees _____ and such further sums as shall hereafter be paid by him to the mortgagee pursuant to the hereinbefore recited agreement in that behalf), and interest thereon calculated according to the said Rules on the _____ day of _____ next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THE INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby transfer, assign and assure unto the mortgagee ALL THAT piece of land situate in the registration District of _____ Sub-district _____ Police Station _____ containing _____ more or less and bounded on the north by _____ on the south by _____ on the east by _____ and on the west by _____ together with the dwelling-house and the out-offices, stables, cook rooms and out-buildings and all kinds used or intended to be used with the said dwelling-house (erected or hereafter to be erected on the said piece of land) together with all rights, easements and appurtenances to be same or any of them belonging **TO HOLD** the said premises including all erections and buildings hereafter erected on the said land (hereinafter referred to as the said premises) unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the said advance of Rupees _____ (and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according

to the said Rules shall have been repaid by the deduction of monthly installments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgage will upon the request and at the cost of the mortgagor recovery, re-transfer or re-assure the said premises unto and to use of the mortgagor AND the mortgagor hereby covenants with the mortgagee that he the mortgagor now hath good right to transfer the said premises unto the mortgagee free from encumbrances AND FURTHER that the mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts, deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchase or purchasers therefrom AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents, profits, premiums, salami or moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place there out to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing.

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

SIGNED BY the said (mortgagor)

in the presence of

1st witness

Address

Occupation.

2nd Witness.

Address

Occupation.

SFR FORM-54

[See Rule 198 (9)]

Form of Re-conveyance for House Building Advances

THIS INDENTURE made the _____ day of _____ 20_____ BETWEEN THE GOVERNOR OF SINDH (hereinafter called the Governor) of the one part and _____ a Civil servant of _____ (hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the _____ day of _____ 20__ and made BETWEEN the mortgagor of the one part and the Governor of the other part and registered at _____ in Book _____

Volume _____ pages _____ to _____ as No. _____ for _____

_____ (hereinafter called the PRINCIPAL INDENTURE), WHEREAS all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Governor has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained.

Now THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Governor doth hereby grant assign and recovery unto the mortgagor, his heirs, executors, administrators and assigns ALL THAT the piece of land situated in the _____ containing _____ more or less bounded on the north by _____ on the south by _____ on the east by _____ on the west by _____ together with the dwelling-house and out-offices, stables, cook-rooms and outbuildings thereon AND ALL and singular other than premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Governor subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights easements and appurtenance as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the Governor into out of or upon the same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises herein before expressed to be hereby granted assigned and re-conveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns forever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts claims and demands for, or, in respect of, the said moneys or any part thereof or, for, or in respect of the PRINCIPAL INDENTURES or of anything relating to the premises AND the Governor hereby covenants with the mortgagor his heirs, executors, administrators and assigns that the Governor has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are, or can be impeached, encumbered or affected in title estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed sealed and delivered by—

for and on behalf of the Governor of Sindh in the presence of

SFR FORM-55

[See Rule 201 (1) (e) Note-2 below]

Agreement to be executed when drawing an advance for the purchase of Motor Car / Cycle

AN AGREEMENT made _____ day of _____ Two Thousand and _____ BETWEEN _____ (hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF SINDH (hereinafter called the Governor) of the other part WHEREAS the Borrower has under the provisions of Sindh Financial Rules, 2023 (Vol-I) (hereinafter referred to as the said rules which expression shall include any amendments thereof for the time being in force) _____ applied to the Governor for loan of Rs. _____ for the purchase of motor car/cycle and the Governor has agreed to lend the said amount to the Borrower on the terms and conditions hereinafter contained NOW IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rs. _____ paid _____ by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to pay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the Governor to make such deductions (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of a motor car/ cycle or if the actual price paid is less than the loan to re-pay the difference to the Governor forthwith and (3) to execute a document hypothecating the said motor car/cycle to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the motor car / cycle has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

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

SIGNED by the said _____ in the presence of _____

SFR FORM-56

[See Rule 201 (1) (e) Note-2 below]

Mortgage Bond for Motor Car/Cycle Advance

THIS INDENTURE made this day of.....Two Thousand andBETWEEN..... (Hereinafter called "the Borrower") of the one part and THE GOVERNOR OF SINDH (hereinafter called "the Governor") of the other part.

WHEREAS the Borrower has applied/applied for and has been granted an advance of Rupees..... to purchase a Motor Car / Cycle on the terms contained in Sindh Financial Rules,2023 (Vol-I) (hereinafter referred to as "the said Rules" which expression shall include any amendment thereof or addition thereto or the time being in force AND WHEREAS one of the conditions upon which the said advance has been/was granted to the Borrower is/was that the Borrower will/would hypothecate the said Motor Car / Cycle to the Governor as security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the Motor Car / Cycle particulars whereof are set out in the Schedule hereunder written NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby convenient to pay to the Governor the sum of Rs. _____ aforesaid or the balance thereof remaining unpaid at the date of these present by equal payments of Rs. _____ each on the first day of every month and will pay interaction the sum for the time being returning due and owing calculated according to the said Rule and the Borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules and in further pursuance of the said agreement the Borrower doth hereby assign and transfer unto the Governor the Motor Car / Cycle, the particulars whereof are set out in the Schedule hereunto written by way of security for the said advance and the interest thereon as required by the said Rules. And the Borrower doth hereby agree and declare that he laid paid in full the purchase price of the said Motor Car / Cycle and that the same in his absolute property and that he has not pledged and so long as any money remain payable to the Governor in respect of the said advance will not sell pledge or part with the property in or possession of the said Motor Car / Cycle PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said installments of principal or interest shall paid or recovered in manner aforesaid within ten days after this same are due or if the Borrower shall die or at any" time cease to be in the service of the Governor or if the Borrower shall sell or pledge or part with the property in or possession of the said Motor Car / Cycle or be co insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgment against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the Government may on the happening of any of the events herein before mentioned seize and take possession of the said Motor Car / Cycle and either remain in possession thereof without removing the same or else may remove and sell the said Motor Car / Cycle either by public auction or private contract and may out of the sale money's retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs charges, expenses and payments properly incurred or made in maintaining, defending or realizing his rights here- under and shall pay over the surplus, if any to the Borrower his executors, administrators or personal representatives PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor Car / Cycle shall not prejudice the right of the Governor, to sue the Borrower or his personal representatives for the said balance remaining due and interests or in the case of the Motor Car / Cycle being sold the amount by which the net sale-proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor, he, the Borrower will insure and keep insured the said Motor Car / Cycle against loss or damage by fire, theft, or accident with an Insurance Company to be approved by the Accountant-General, Sindh, and will produce evidence to the satisfaction of the Accountant-General, Sindh, that the Motor Insurance Company with whom the said Motor Car / Cycle is insured have received notice that the Governor is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor Car / Cycle to be destroyed or, injured or to deteriorate in a

greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Car / Cycle the Borrower will forth with have the same repaired and made good.

IN WITNESS where of the said (Borrower) hath hereunto set his hand the day and the year first above written.

THE SCHEDULE.

Description of Motor Car/Cycle.

Maker's Name

Description.

No. of Cylinders.

Engine No.

Chassis No.

Cost price.

Signed by the Borrower in the presence.....

SFR FORM-57

[See Rule 201 (1)(e) Note-3]

Form of Subsidiary Bond

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

Signed and delivered by the said

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

in the presence of

Note. —The bond should be stamped in accordance with the Stamp Act, 1899 in its application to the Province of Sindh.

SFR FORM-58

[See Rule 212 (3) (4) & (5)]

REFUND OF LAPSED DEPOSITS (CREDITED TO PROVINCIAL REVENUES)

The

Accounts Officer

Sir,

The following refunds of lapsed deposits aggregating Rupees..... (in words) have been claimed and against which I have satisfied myself about their identity and the title of the claimed amount. I request your sanction for the refund.

Class of Deposits	Particulars of original deposits		Balance credited to Government	Date of Lapsed amount	Amount claimed	Remarks
	Years	No.				
			Rs.		Rs.	

Signature

The.....20.....

Judge, Magistrate or other officer

SFR FORM-59

[See Rule 220 (1) & 269]

PASS BOOK

The _____ Treasury or the Bank of _____ in the current account with A.B,
 _____ Department _____ Division.

Month	Date	Amount	Initials of treasury Officer	Month	Date	Particulars of cheques encashed		Amount	Initials of Accounts Officer
						Cheque No.	Book No.		

Each entry should be initialed after comparison with the register of cheques paid.

To be balanced monthly and signed in full after being balanced.

SFR FORM-60

[See Rule 293 (3)]

LIABILITY REGISTER FOR THE YEAR 20_____

Reference of the correspondence etc. or other order	Particulars	Head of A/C	Anticipated amount	Budget allotment and sanction
1	2	3	4	5

Probable date of adjustment	Action taken for adjustment	Amount Adjusted in the current year	REFERENCE TO ADJUSTMENT	
			Month in which adjusted	Amount adjusted
6	7	8	9	10

Dated initials of Drawing and Disbursing Officers	Balance carried forward to the next year's register for adjustment in the next year	Item No. in the next year register	Dated initials of Drawing and Disbursing Officers	Remarks
11	12	13	14	15

Certified that the balance outstanding has been included in the Budget Estimates for the year _____