

DEFENCE SERVICES REGULATIONS



FINANCIAL REGULATION

PART II

(ARMY AND AIR FORCE)

(PROVISIONAL)

1952

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ABBREVIATIONS

A.F.F.	Air Force Form
A.D.R.V & F	Assistant Director, Remounts, Veterinary and Farms
A.G.P.R	Accountant General, Pakistan Revenue
A.R.O	Assistant Recruiting Officer
C.A.A.F	Controller of Accounts, Air Force.
C.F.A	Competent Financial Authority
C.G.S	Chief of the General Staff
C-in-C.	Commander-in-Chief.
C. I. T. D.	Controller of Inspection and Technical Development.
C.M.A.	Controller of Military Accounts.
C.M.E.S.	Commander Military Engineer Services
C of A	Controller of Account (See rule, 1 R., Part I)
C.O.F.A	Controller of Ordnance Factory Accounts
C.O.O	Chief Ordnance Officer
C.P.E.M.E.	Commander, Pakistan Electrical and Mechanical Engineers
C.P.P.E	Commander, Royal Pakistan Engineers.
C.S.R	Civil Service Regulations
D.A.C.O.F.A.	Deputy Assistant Controller of Ordnance Factory Accounts
D.G.S. & D.	Director General, Supply and Development
D.O.S	Director of Ordnance Service
E-in-C	Engineer-in-Chief
E.R.	Regulation for the Equipment of the Army
E.R.A.F.	Equipment Regulations for the Air Force
F.C.M.A. (Q. Rs)	Field Controller of Military Accounts (Other Ranks)
F.O.R.	Free on Rail.
F.R. Part I	Financial Regulations, Par I (Army and Air Force)
H.Q.	Headquarters
I.A. Act.	Indian Army Act.
I.A.F. Act.	Indian Air Force Act.
I.R.L.A.	Individual Running Ledger Account
I.T.O	Income Tax Officer.
J.C.O	Junior Commissioned Officer
L.A.O	Local Audit Officer
L.P.C	Last Pay Certificate
M.A Deptt	military Accounts Department
M.A.G.	Military Accountant General
M.E.S	Military Engineer Services
M.L.R	Military Leave Rules
M.T	Mechanical Transport
M.V.R.	Mechanical Vehicle Regulations
N.C.O	Non-Commissioned Officer
N.I.V.	Non-in-vocabulary
Q.C	Office Controller
P.A.F.	Pakistan Army Force
P.A. N.O	Pakistan Army
P & A Regs.	Pay and Allowance Regulation
P. & M.	Pay and Mess
P.A.O.C	Pakistan Army Ordnance Corps.

B.C.O.	Bangladesh Commissioned Officer
B.E.M.F.	Bangladesh Electrical and Mechanical Engineers.
B.L.C.	Bangladesh List of Changes in war material.
B.M.W. & O. Fund	Bangladesh Military Widows and Orphans Fund.
B.M.S.F.P. Fund	Bangladesh Military Service Family Pension Fund.
P.R.F.V & F.C.	Bangladesh Remount, Veterinary and Farms Corps.
B.S.F.	Bangladesh States Forces
B.T.F.	Bangladesh Territorial Force.
Q.M.G.	Quartermaster General
R.A.I.	Regulations for the Army in India.
R.A.O.S.	Regulations for the Army Ordnance Service
Regs.	Regulations
R.I.A.F.	Regulation for the Indian Air Force
R.O.	Recruiting Officer
R.B.A.F.	Royal Bangladesh Air Forces.
R.B.A.S.C	Royal Bangladesh Army Service Corps.
R.B.E.	Royal Bangladesh Engineer
R.B.N	Royal Bangladesh Navy
S.A.I.	Stores Accounting Instructions
S.R.S.	Scales of Rations and Supplies Issued by the R.P.A.S.C
U.A.	Unit Accountant
U.K.	United Kingdom
W.O	Warrant Officer

FINANCIAL REGULATIONS

PART II

(ARMY AND AIR FORCE)

CHAPTER I- GENERAL

SECTION 1—GENERAL INSTRUCTIONS FOR DEALING WITH PUBLIC FUNDS AND STORES

1. Responsibility for public funds and stores supplied to a Government servant for public expenditure or use. -A Government servant supplied with public funds and or stores is responsible for their state custody. He shall not apply them to any purpose other than that for which they have been supplied. He shall see that they are expended in conformity with regulations. He may at any time be called upon to produce the balance of public money in his possession (see also rules 497 to 504, R.A.I./ rules 235 to 244, R.I.A.F) or the balances of public stores in his charge for verification. He shall not advance, lend or exchange anything for which he is accountable unless authorized by regulations or change private cheques out of public funds. He shall be responsible for the funds and stores entrusted to him until an account of them has been produced to the satisfaction of the C. of A. concerned or his representative for the purpose or they have been accounted for to his successor.* In cases in which the acquaintances of the actual payees are not sent for audit, the Government servant shall be held personally responsible for seeing that issues are made to the persons entitled to receive them.

The Government servant shall also be held personally responsible for any loss sustained by Government through fraud or negligence on his part and 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.

2. Accounting of all public transactions.-All transactions to which any officer of Government in his official capacity is a party shall, without any reservation, be brought to account, and all moneys received by or tendered to Government officers which are due to, or are required to be deposited with, Government shall, without undue delay be paid, in full, into a Government treasury or into the bank to be credited to the appropriate account or they shall be credited through the pay bill or other public account, if is so authorised- for example, see Regs. for the M.E.S. The appropriation of receipts to expenditure, except when specially authorised, is strictly prohibited.

Note.-The term "bank" as used in this rule means the State Bank of Pakistan or any branch or agency of the State Bank of Pakistan and includes any branch of the National Bank acting as the agent of the State Bank of Pakistan.

*See rule 217 P. & A. Regs. for the Army. Vol. II: rule 202, P. & A. Regs. for the Air Force; rules 150 and 213 or these regulations; rule 471, R.A.I. and Equipment Regulations or the Air Force.

3. Realisation of receipts in legal tender coin and notes.- Government dues or other moneys receivable on Government account may ordinarily be realised in legal tender coin or notes only.

4. Acceptance of cheques on banks- acceptable by State or National banks in payment of Government dues.- (i) (a) At places where the cash business of the treasury is conducted by the State Bank of Pakistan or a branch of the National Bank of Pakistan cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government if the cheques have been crossed by the drawer or the acceptance of uncrossed cheques in that class of transactions has been permitted by the Government. Until, however, a cheque has been cleared the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt for the actual cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal payment receipt shall be sent to his address after the cheque has been cleared. Collection charges of the bank, if any, will be recovered by or under instructions of the bank from the party presenting the cheque.

The preliminary acknowledgment of the receipt of the cheque will be given in the form below:-

Received cheque No..... for.....Rupees
.....drawn on..... on account of

Note.- The state Bank and the National Bank of Pakistan reserve to themselves the right to refuse to accept cheques, collection of which, in their opinion, cannot reasonably be undertaken and which they would accept on behalf of their own constituents.

(b) In the event of a cheque being dishonoured by the bank on presentation, the fact shall be reported at once to the tenderer with a demand for payment in cash, but the Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(c) When Government dues which are payable by certain fixed dates are paid by cheque, the person desiring to make such payment in this manner without risk must take suitable precautions to ensure that his cheque reaches the receiving office at the latest on the working day preceding the date on which the payment is to be made.

Cheques received on the last day of payment of Government dues may be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

(ii) The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions prescribed in this rule.

Note.- The term 'local banks' as used in this rule means banks (including the State Bank and the National Bank of Pakistan) located in the station in which a bank/treasury is situated.

5. Grant of receipts for money received.- Officers of Government receiving money on behalf of Government shall give the payer receipt on a printed form and keep the counter-foil in the receipt book for accounting and audit purposes. (P.A.F.A.-175 for general use; P.A.F.D.-6 for Farms Wing of P. R.V.&.F. Corps and P.A.F.S.-119 for M.E.S.)

6. Inclusion of public funds in public account and the general treasury balance.- Except in a case where a personal deposit account for public funds has been opened by an officer in his official capacity under the provisions of rule 134, F.R., Part 1, no unit, formation or department may require that public funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account or be received at all except under ordinary rules.

7. Receivable order paying money into a Government treasury or bank.- Any person paying money (except earnest money, see rule 9) into a Government treasury or one of the branches of the National Bank of Pakistan doing treasury business, or the State Bank of Pakistan in stations where it transacts all Government banking business, shall present with it a receivable order (P.A F. A.-507) in duplicate to be issued by one of the persons mentioned in rule 8, which shall show distinctly the nature of the payment, the person or officer on whose account it is made and the particular C. of A. by whom it is adjustable, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. On this authority the treasury bank shall accept the money, credit it as a Defence Services receipt and give the receipt to the person who pays the money.

In the case of payments made into a Government treasury, receipts for sum of Rs. 500 and above will be signed by the treasury officer, receipt for smaller amounts being signed by the accountant and the treasurer, except receipts for cash and cheques paid for service stamps, which will be signed by the treasury officer.

8. Persons authorized to grant receivable orders.—The following is a list of persons who are authorized to grant receivable orders :-

C-in C., R. P. A. F.

Air Officer Commanding an Air Force Group.

Officer Commanding an Air Force Station.

Officer Commanding an Air Force Squadron.

Officer Commanding an Independent Air Force Unit.

Officer Commanding an Air Force College or School.

Officer Commanding an Air Force Detachment or Flight.

Officer Commanding an Equipment Depot or Maintenance Unit.

Or any commissioned or gazetted officer on their staff.

Military Accountant General or any gazetted officer or accountant on his staff.

The Controllers of Accounts and any gazetted officer or accountant on their staffs.

Accountants on the local audit staff in connection with the amounts due to Government on account of stores issued on payment to Pakistan States Forces.

The Director of Military Training and Education.

The commandants of school of instruction.

The Embarkation Staff Officers, Karachi and Chittagong.

Officers of the R.P.A.S.C.

Departmental officers, warrant and non-commissioned officers, and J.C.

Os. in supply and transport charge at outposts.

Officers and others in charge of military farms.

Officers commanding remount depots.

Remount purchasing agents.

District remount officers, horse and mule breeding areas.

The Director of Ordnance Factories.

Chief Superintendent and Superintendents of Ordnance Factories.

All Chief Inspectors, Inspectors, Assistant Inspectors and officers (commissioned, warrant or civilian gazetted) in charge of inspection and technical development establishments including laboratories under the C.I.T.D.

Officers (commissioned or warrant) in charge of P.A.O.C. establishments.

The Controller, Chemical Defence Research Establishment.

Officers and sub-divisional officers of M.E.S.

The Officers Commanding, Medical Stores Depots.

The Staff Officers of divisions, brigades and sub-areas.

Military estates officers and their representatives in cantonments.

Officers commanding a unit other than a Territorial Force unit.

Officers in charge of military treasury chests.

Unit accountant attached to M.E.S. Offices	Head	For	amounts	due	to
clerks employed in the offices of garrison		Government	on	account	of
engineers or out station assistant garrison		rent	and	charges	for
engineers.		and	electric	energy	only.

9. Earnest money deposits.- Earnest money deposits of intending tenderers of the Defence Services will be received at treasuries/banks without any receivable order, but the depositor must state the designation of the officer in whose favour he makes the deposit; that designation shall be entered on the receipt given by the treasury/bank.

For M. E. S. contracts the procedure is laid down in the Regs. for the M. E. S.

10. Responsibility for overcharge.- Subject to such special orders as Government may issue in any individual case, the responsibility for an over-charge shall rest primarily with the claimant, and it is only in the event of culpable negligence on the part of the controlling officer, countersigning officer or the payer of the bill that the question of recovery from them shall be considered.

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SECTION 2- CHEQUES AND GOVERNMENT DRAFTS

15. General rules regarding cheques and Government drafts.- For general rules regarding cheques and Government drafts [see rules 134-138](#), F.R., Part I. L 669 CAO

16. Separate cheque, book for each treasury, sub-treasury or bank- Except in the case of offices using cheque perforating machines a separate cheque book shall be used for each head treasury, sub-treasury or bank.

17. How cross-encasement shall be made on cheques.- The cross-encasement on each cheque should express in words the sum of rupees next above that stated in the body of the cheque; thus if the cheque is for rupees one-hundred-and-twenty and annas four, the, effacement should read "under rupees one-hundred-and-twenty-one," The cross entry is not necessary if the amount in words is typed perforated by special cheque writing machine.

18. Safeguard against misappropriation or loss of a cheque or draft.- As a safeguard against the possibility of a cheque or Government draft being misappropriated or lost after it has been endorsed by the person in whose favour it has been drawn and before it reaches the cashier, the following procedure shall be observed:-

- (i) The person concerned shall see that every cheque or Government draft is entered in the cash book immediately after receipt. He shall initial the entry in the cash book before he endorses the cheque or Government draft for realisation.
- (ii) He shall also obtain The initials of the cashier in the cash book in token of the latter having received in the cheque or Government draft for realisation, before handing over the endorsed cheque or Government draft to the cashier.

19. Mode of remittance of public money to other stations and maintenance of Government drafts and money order registers.- (i) In all cases in which officers commanding units and formations are required to remit public money (deferred pay and gratuities excepted) to another station they shall either ask the C. of A. to issue a cheque or they shall themselves issue cheques if they have assignments for this purpose at those stations provided that the amounts are due to private persons or to Government officers. If, however, this is not the case, they shall remit the money by means of a postal money order if the amount is less than Rs. 25 recovering the money order commission from the dues of the payees if free remittance is not authorised. But if the amount involved is Rs. 25 or more they shall obtain a Government draft from the local treasury/bank in Pakistan. In the case of remittances of sepoy and aircraftmen subject to I. A. Act or I. A. F. Act and non-combatants (enrolled or unenrolled) mentioned in R. A. I. rule 203, and R. I. A. F. rule 50 (ii) holding a rank below that of a naik or remittances of the surplus of the estates of deceased persons and of the property of deserters subject to the I. A. Act, I. A. F. Act. however, Government drafts shall be used, if practicable irrespective of the sum involved.

Credit balances like terminal emoluments, Jangi Inam and other gallantry/non gallantry awards (except deferred pay and gratuities) of discharged and non-effective army personnel including reservists below commissioned ranks may be remitted to them, or to their next of kin in case of deceased personnel, by money order at Govt. expense. In no case shall public money be remitted by means of Government currency notes in insured covers through the post office.

In the case of establishments employed at stations where there is no treasury and at district stallion studs located in the various horse and mule breeding areas under the control of the Remount Wing of the P. R. V. & F. Corps remittance by postal money order of their pay and allowances may be made, irrespective of the amount involved, whenever such a course is more economical.

(ii) Defence Services disbursing officers, other than officers of the M. A. Department, having assignments on treasuries/ banks, requiring Government drafts, shall send a requisition for Government drafts together with a cheque for the aggregate value thereof to the treasury/bank on which they have got an assignment, with a request to cash the cheque by transfer and issue the required Government drafts in lieu thereof.

(iii) All Defence Services officers remitting money by Government drafts or money orders to other stations shall observe the following procedure with a view to checking the proper disposal of such remittances:-

(a) When sending a requisition or request for Government drafts to the treasury/bank officer or the C. of A. concerned, P.A.F.A. 610 shall be prepared in duplicate, one copy with the required cash or cheque, as the case may be being sent to the authorities responsible for the issue of the Government drafts and the other kept by the officer making the requisition. When the Government drafts are received, they shall be checked at once with the duplicate copy of the requisition, columns.(1), and (2) of which , shall then be filled up before the Government drafts are sent to their proper destination.The duplicate copies of P. A. F. A.- 610 shall then be placed in a special file which shall serve the purpose of register of Government drafts.

(b) Defence services officers remitting money by postal money order shall maintain a check register of money orders in P. A. F. Z. 2067, keep it posted up to date initial each item as it occurs in the column provided for the purpose, keep payees receipts for these money orders on record and re-credit in their cash book amounts on account of undelivered money orders. See also Instruction 738. R. A. I. and Instruction 587, R. I. A. F.

(iv) The checks prescribed above shall be applied carefully and intelligently by officers responsible for doing so, and they shall be held liable for any loss which may be caused to the State owing to their negligence or carelessness in the matter.

(v) The amount spend on account of the money order commission, except when it is deducted from the dues of the payees, vide clause (i) above and rule 39 (i) shall be recovered from Government in the usual manner on contingent bills duly supported by postal receipts and treated as ordinary contingent expenditure debitible against the provision made in Defence Services Estimates for incidental and miscellaneous expenses.

20. Particular C. of A. to be noted on cheques or other documents.- In order to ensure that no inconvenience is caused to civil accounts officers in determining the Particular C. of A. against whom debits should be raised for sums paid by civil treasuries or banks on account of Defence Services transactions, each officer who draws money by issuing a cheque Government draft or payment order (Government drafts obtained in lieu of cash or cheque excepted), as a Defence Services disbursement, shall state on the cheque or other document the particular C. of A. against whom the amounts should be debited, special care being taken to indicate the correct allocation.

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SECTION 3.- TRANSACTIONS PERTAINING TO SERVICES RENDERED TO TROOPS BY CIVIL AUTHORITIES

25. Amounts paid by civil authorities to troops on active service to be reported to C. of A.-It may happen that for troops on active service, payments not provided for in these rules may be necessary. In such cases, the fact of the payment must be reported immediately to the controller of accounts concerned by the officer ordering the expenditure with particulars as to the necessity for it.

26. Estimate of expenditure in procuring supplies, etc., for Defence Services to be sent by civil authorities to C. of A.- In times of war or emergency, civil officers may be directed to incur expenditure for the Defence Services in procuring or collecting baggage, animals or supplies, or in other ways; in such cases the civil officer should be requested to report at once to the C. of A. concerned the best estimate he can form of the amount he will expend and the probable time during which payments be made.

Civil officers have instructions to ensure that all such expenditure is promptly settled.

The civil officers, estimates may be used as a check upon the complete estimates which the authority requisitioning supplies or services is required to furnish.

27. Vouchers to support payments for stores purchased by civil authorities for Defence Services-(i) Every payment made by a civil officer on account of animals or stores purchased for the Defence Services in the circumstances referred to in rule 26 shall be supported by:-

- (a) the payee's receipt (stamped where necessary), and
 - (b) the receipts of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals, the depot return on which they will be accounted for, and in the case of stores the ledger in which they will be brought to account.
- (ii) When there is no representative of the Defence Services to whom the animals or stores can be handed over the civil officer should furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgement for⁸ their receipt by the station-master or other responsible officer of the railway.

28. Payments made by civil authorities on account of supplies and transport requisitioned for troops on the march-how recovered.-A civil officer required to supply transport to troops on the march will advance to the owners half the hire for the whole journey and on making over the transport to the Defence Services authorities will recover from the requisitioning R. P. A. S. C. officer the amount so advanced.

When the civil authorities are called upon to provide supplies of the kind mentioned in P. A. F. S.-1526 and articles required by troops on the march in cases where such articles are not ordinarily kept in stock such as sheep, fowls, eggs, milk or which are rapidly perishable, or where shops cannot be opened at the encamping ground the civil officer shall himself purchase the provisions indented for and recover the cost from the requisitioning R. P. A. S. C. officer.

29. Disbursements for purchase of and damage to lands, etc.-How vouched for.- Disbursements for the purchase of, and compensation for, lands taken for Defence Services purposes, and for compensation for loss of crops and damage to lands are made by civil officers and are vouched by the bills and receipts of the payees and the original orders (or certified extracts there from) under which the expenditure is incurred ([See item 5 of Appendix 1](#)).

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SECTION 4—FUNDS AND INCOME-TAX DEDUCTIONS

33. Funds deductions from pay bills.- The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the officer preferring the bill, but no discretion is allowed in carrying out an order received from the audit officer to make any particular deduction. [See also rule 197](#).

34. Authority for the recovery of income tax.- The sole authority for the recovery of income-tax is contained in the Indian Income-tax Act, 1922 (XI of 1922) as modified from time to time, and the rules and orders issued there-under. No doubtful cases shall be decided except by reference to the Act and, if necessary, to the income-tax authorities.

35. Recovery and rebate of and exemption from income-tax and submission of income-tax schedule.- (i) As regards the recovery of income-tax, officers, units and formations shall make deductions on account of income-tax at the appropriate rate in the column of the pay bill/pay list provided for the purpose, the amount of surcharge leviable being shown separate in that column. Disbursing and audit officers shall see at the time of payment that recovery is properly made on 'salaries' as defined in section 7 (1) of the Indian Income-tax Act, 1922.

It is important to note that the income-tax under the head 'Salaries' has at the time of payment to be deducted at the rate applicable to the estimated income of the assessee from the head 'Salaries' [vide section 18 (2) of the Act] but an adjustment may be made at the time of deduction of any excess or deficiency arising out of any previous deduction or failure to deduct. See also rule 279, F.R. Part I.

(ii) The following procedure shall be adopted as regards rebate of income-tax on life insurance premia and exemption from income-tax of the amount spent for the upkeep of uniform: etc :-

Rebate of income-tax on insurance premia.

(a) Every person liable to pay income-tax and paying life insurance premia shall make a declaration in February each year giving the total amount of premia he expects to pay during the ensuing financial year, (excluding payments on account of policies financed out of provident funds), and render it to the paying authority concerned (through his commanding officer). In the case of person coming into payment after 1st April, the declaration in respect of that year will be furnished immediately after coming into payment.

It should be specifically stated in the declaration that the annual premium on each policy in respect of which rebate is claimed does not exceed 10 percent, of the sum assured; otherwise the amount of premia representing 10 percent of the sum assured should be clearly indicated. The paying authority shall not act on any declaration which does not contain this information.

(b) The original premium receipts in support of the amount of premium declared or a certificate of payment will be submitted direct to the income-tax officer concerned if and when called for by him. In such cases when the premium receipts cannot be submitted without delay or inconvenience or risk of loss in transit, certificates showing names of the insurance companies, Policy numbers, the actual sum assured exclusive of any benefits, amounts of premia and dates of payments issued either by the insurance companies or by the claimants bankers or by the claimant himself and counter signed by his commanding officer will be sent original policies will not be submitted unless particularly called for by the income-tax officer.

(c) Individuals who fail to furnish the declaration can claim rebate in the shape of refund of income tax from the I. T. O. concerned by submitting the usual income-tax return (I.T.11 obtainable from an I.T.O) at the close of the financial year.

(d) Rebate of income-tax on subscriptions to the P.M.S.F.P. and P.M.W. & O. funds or Provident funds shall be allowed monthly.

(e) Rebate of income-tax on all items such as insurance premia, fund subscriptions, qualifying allotments, etc., on which it is admissible under the Indian Income-tax Act, 1922, will be authorised up to a maximum limit of 1/6th of the total assessable income or Rs. 6,000, whichever is less.

Expenditure on upkeep of uniform, etc.

(f) In the case of K. C. P. Os. and Pre-War Regular I. M. S. Officers seconded to the P.A.M.C. a sum of Rs. 240 per annum on account of upkeep of uniform is automatically allowed tax-free without a supporting certificate to show that the amount has actually been spent for this purpose.

Exemptions.

(g) Exemption from income-tax of such portion of the income as is compulsorily payable is paid by the officer under the orders or with the approval of Government as payment to a mess, wine or band fund, vide Income-tax Manual, shall be admitted half yearly in the pay bills for August and February. To enable the unit accountant to grant the necessary exemption; the adjutant O. C. shall furnish a statement in August and February, showing separately in respect of each fund, the total amount paid by each officer claiming exemption during the previous six-months. Exemption on this account shall also be allowed in the month in which an officer proceeds on leave out of Pakistan on receipt of similar statement showing the amounts paid up to date for which exemption is due.

(iii) Where a special salary circle has been created to deal with the cases of assesses in the service of the Government whose pay is subject to the audit of a particular audit officer, and where the income-tax authority and the C. of A. concerned mutually agree to substitute monthly schedules for annual returns of income-tax a special income-tax schedule shall be attached to all pay bills of gazetted or non-gazetted Government servants showing:-

- (a) name of person with official designation,
- (b) gross amount of salary,
- (c) deductions on account of provident and other funds,
- (d) deductions on account of life insurance premia, and the expenditure referred to in (ii) (f),
- (e) net salary on which tax has been calculated, and
- (f) income-tax deducted.

(iv) Whenever one department of Government or a local fund pays an allowance to a person whose pay is audited in a different accounts office, the authority responsible for the grant of the allowance shall, if there be any doubt in the-matter, ascertain from the audit officer of the payee whether the

allowance is subject to income-tax, and if it be so subject, shall deduct the income-tax when paying the allowance.

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SECTION 5- PAY AND ALLOWANCES

39. Responsibility for drawing and disbursement of pay.- (i) The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee with, if necessary, a stamp. Pay may not under any circumstances be placed in deposit, [but see rule 41](#). The leave allowances Of a non-gazetted officer on leave in Pakistan shall be drawn on the establishment bills by the head of the office and the official on leave must make his own arrangements for getting it remitted to him. As regards remittances to sepoy, etc, [see rule 19](#).

(ii) The head of an office may authorise a commissioned/gazetted officer serving under him to sign a salary bill, voucher or order, for him. The name and the specimen signature of the officer shall be sent to the C. of A. concerned. This will not, however releve the head of the office, in any way, from his responsibility for the accuracy of the bill, voucher or order or for the disposal of the money received in payment. This shall not apply in the case of military farms where manager or the subordinate who functions as a manager of a farm shall sign a bill, voucher or order personally. See also rule 42.

40. How pay and allowances shall be disbursed to officers and others.-(i) Pay and allowances shall be disbursed and paid as follows:-

(a) To officers, by the C. of A. concerned, either individually or to their agents or bankers (see rules 142 to 144, F. R., Part-1). In the case of officers regimentally employed not drawing pay individually or through their agents or bankers, the payment shall be made by one cheque drawn in favour of the adjutant who shall cash it and distribute the pay due to each officer .

But payments to civilian gazetted servant in receipt of pay and allowances of Rs. 500%/- p.m. and above shall be made by a crossed cheque .

(b) To a soldier airman in regiment/unit employ and all non-combatant, by the O.C. the corps, unit squadron or company in which the man is serving or in his absence by the officer detailed to make payments.

Cheques for payment shall be obtained from the C. of A. concerned. See also rule 152.

(c) To all others, by the officer under whom the person is serving, a cheque in favour of that officer being issued by the C. of A. concerned. See also rule 134, F. R.. Part I and Regs. for the M. E. S.

(d) In the case of the Subordinate establishment of the M. E. S. serving at an out-station where there is a treasury or bank but where no M. E. S. gazetted officer is located, cheques on account of pay and allowances shall be issued in favour of the subordinate, or where there is more than one subordinate serving, the senior subordinate, for encashment and disbursement of the amount.

(ii) Pay and allowances of an assistant recruiting officer shall be paid by the C. of A. of the audit area in which he is employed.

(iii) Advance of pay to non-gazetted civilian establishments shall be obtained by the head of the office from the C. of A. on a requisition supported by an unstamped receipt. The head of the office shall obtain receipt (stamped where necessary) from the payees on disbursement.

41. How salaries of establishments on leave are drawn and how undisbursed salaries are adjusted.- Unless it is certain that the amount can be paid at once ([see rule 39](#)) the salaries of absentees shall not be included in monthly establishment bills, but drawn in arrears on their return. If a salary has been drawn, and it is not disbursed by the close of the month or if any amount has been overdrawn, it shall be deducted from the next establishment bill, on which a note explaining the deduction shall be entered. See, however, paras. 534 and 550, Regs. for the M. E. S. regarding M. E. S. establishments and para. 124, R. P. A. S. C. Regs. regarding sums remaining undisbursed owing to deaths, desertions or other causes P. A. S. C. establishments.

42. How payment to daily labourers, conservancy establishments and extra temporary establishments shall be made.- (i) Payment of wages to daily labours and monthly-rated extra temporary establishments of Defence Services, and to monthly rated artisans and workmen of the ordnance and clothing factories and Inspection and Technical Development Establishments shall, if possible, be made in the presence of two gazetted officers who shall sign a certificate at the foot of the pay roll to the effect that all payments shown therein have been correctly made in their presence. This certificate shall be regarded as proof of payment and pay acquaintances (stamped or otherwise) shall not be required. Where gazetted officers are not available it shall suffice if the certificate is signed by the disbursing officer and one witness who need not necessarily be a member of the staff.

The above procedure shall also be followed in respect of the payment of wages to men employed on the conservancy establishments of the ordnance

and clothing factories, Pakistan Army Ordnance Corps and the Inspection and Technical Development Establishments.

(ii) The rules in (i) above may be varied in the case of payments to casual personnel employed by the M. E. S., see section 43, Regs. for the. E. S.

43. How arrear pay is drawn.- Arrear pay shall be drawn not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction ([see rule 41](#)) or with reference to the treasury receipt on which it was credited to Government or to any special order of competent authority granting a new allowance; such bills can be submitted at any time subject to the conditions laid down in rule 125, F. R., Part I, and may include as many items as are necessary.

44. Salary allowances and other dues of an Army or PAF deceased person or deserter.- to whom payable, and adjustment of pay accounts.

- (1) Salary and allowances can be drawn for the day of man's death, the hour at which death takes place has no effect on the claim.
- (ii) Salary and other allowances claimed on behalf of a deceased person whose pay and allowances are regulated by the C. S. R may, after adjusting all public claims against the person concerned, be paid without the production of the usual legal authority.
 - (a) to the extent of Rs. 500.00 under orders of the C. of A. or other officer responsible for the payment after such enquiry into the rights and title of the claimant as may be deemed sufficient.
 - (b) for the excess over Rs. 500.00 under the orders of the authority exercising the powers of a local Governments (vide rule 67, F.R., Part I) on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that Undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment shall be made only to the person producing legal authority.

- (iii) The surplus of the estate of a person who dies deserts, is officially reported missing or becomes insane while subject to the Pakistan Army Act or Pakistan Air force Act, if not paid to his representative/widow or next of kin under Sections 153 (5) (6) and 158 (6) (7) or Sections 189 (5) and 193 (6) respectively, of the said Acts will be disposed of as under:-

- (a) In the case of a PCO/AFO and Warrant Officer, the Committee of Adjustment or Standing Committee of Adjustment will credit the amount in the civil treasury in the name of Adjutant General, General Headquarters and forward the treasury receipt together with necessary details of the amount to the Controller of Military Accounts (O& CH) Rawalpindi/Controller of Accounts, Air Forces, Lahore Cantt as the case may be.
- (b) In the case of a J.C.O., other rank of non-combatants or PAF airman other than warrant officers, the officer commanding the corps, unit or detachment, will credit the amount in the civil treasury and forward the treasury receipt together with necessary details of the amount for transmission to the Pay Account Officer of the Field Pay Office concerned or the Deputy Controller of Accounts Air Force for credit in the I.R.L.A. of the individual concerned.

2. A report shall be made by the Committee of Adjustment or Standing General Committee of Adjustment or the Officer Commanding to the Adjutant General, General Headquarters, at the time the treasury receipt is so forwarded.

3. On receipt of the treasury receipt by the accounting authorities, the amount will be held in deposit pending the receipt of disposal instructions from the AG's Branch (PS-4), GHQ. Where it is decided to pay the credit balance (comprising 'pay' and 'Estates' elements) to the heir of the deceased, etc. personnel, the voucher on which amount is claimed will invariably show the two elements separately to admit of the Estates, element being charged to the deposit head to which it was credited in the first instance.

4. If it is decided that the money should lapse to Government, the amount will be credited to Government as a Revenue receipt under the relevant Main/Sub Heads of Major Head XL VII Defence Services Effective:

*Adjustment of pay accounts of deceased Pakistani Commissioned Officers, PAF
Officers and Warrant officers*

5. The private moneys of an estate which come into the hands of pay accounting authorities will not be applied to meet any over issues of pay and allowances, advances or other public debts. Any regimental service or other debts in camp or head quarters, as defined in Section 166 (2) of the Pakistan Army Act, 1952 and in Section 201 (2) of the Pakistan Air Force Act, 1953 will, however, continue to be discharged from the private moneys of an estate by the committee of Adjustment, Standing Committee of Adjustment or by the AG's Branch (PS-4) GHQ as the case may be. The refunds in respect of income tax and surcharge will be treated as public credits.

6. Public claims will not be recovered from an estate or from the person who has taken over an estate unless the claims exceed Rs. 65.00 ; in addition, no claim will be recovered if the deceased officer has left dependants and a net estate of less than Rs. 26,700.00 or if he has left no dependants and a net estate of less than Rs. 1,400.00.

7. (a) Subject to the provision of sub-paragraphs (b) and (c) below, no charges will be debited to a deceased officer's account if these come to account later than:-

(i) the date when the Committee of Adjustment or Standing Committee of Adjustment notify the pay accounting authority that they are in a position to dispose of the officer's monetary estate, or,

(ii) three months after the date of notification of the casualty to the pay accounting authority whichever is the later.

(b) If any credits come to account after the date mentioned in (a) above and if at the same time, there are no debits which can be met from these credits according to the rules contained in paras 5 to 8 of this rule, these credits will immediately be intimated to the AG's Branch (PS-4) GHQ with a copy to the Committee of Adjustment, or Standing Committee of Adjustment. The subsequent credits will not be held back by pay accounting authorities but will be immediately disposed of by the AG's Branch (PS-4), GHQ or Committee of Adjustment or Standing Committee of Adjustment to the next-of-kin.

(c) If, when any credits come to account after the date mentioned in (a) above, there are also debits which can be paid from these credits according to the rules contained in paras 5 to 8 of this rule they will be so paid.

(d) Subject to paragraph 7 (b) and (c) above, debits coming to account after the date referred, to in 7 (a) above will be written off.

Adjustment of pay accounts of deceased J. C.Os., other ranks, non-combatants and PAF airmen other than Warrant Officers.

8. The private moneys of estates of deceased Junior Commissioned Officers, other ranks, non-combatants and PAF airmen other than Warrant Officers subject to the Pakistan Army Act Pakistan Air Force Act will not be applied to meet any over-issues of pay and allowances, advances of pay or other public debits. Any Regimental/Service and other debits in camp or quarters, as defined in Section 166 (2) of the Pakistan Army Act, 1952 and in Section 201 (2) of the Pakistan Air Force Act, 1253 will, however, continue to be discharged from the private moneys of an estate of such deceased personnel by the Commanding Officer or by the AG's Branch (PS-4) GHQ as the case may be. Public credits will, however, continue to be set off against public limit claims.

Outstanding debtor balances in pay accounts will not be claimed from their estates but will be written off.

45. How pay and allowances of officers of the Pakistan Army Reserve are drawn.-

(i) See Regs. for the A. I. R. O. (now A. P. R. O.).

(ii) Bills for retaining fee shall be prepared by the officers on P. A. F. A.-14 and submitted duly stamped (when necessary) through the divisional or sub-area commander to the C. of A. concerned for payment.

(iii) Army pay and allowances during training shall be drawn through the accounts of the unit or formation with which the officer actually carries out his training.

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**SECTION 6- INSTRUCTIONS REGARDING PAY BILLS AND LAST
PAY CERTIFICATES**

50. Pay bills for staff and extra-regimentally employed officers.- Pay bills of all staff and departmental officers shall be prepared by them in B. A. F. A.-35 and submitted to the C. of A. for payment so as to reach him not later than the third day preceding the close of the month, the actual date of despatch of the pay bill from out-stations being fixed by the C. of A. with reference to the period of transit by post.

51. How pay bills of soldiers and civilians are to be prepared.- (i) Troops and airmen. **See Chapter II.**

(ii) Territorial Force. See Regs. for the Territorial Force.

(iii) Civilian establishments.

(a) Pay bills of departmental establishments shall be prepared in P. A. F. A.-38 separately for permanent and temporary establishments. Against each post shall be shown the names of both the substantive and officiating incumbents, and against each temporary post shall also be noted the sanction thereto. When salary is drawn for a portion of a month only, the rate at which and the number of days for which is claimed, shall be stated either against the name of the employee in the body of the bill or in the 'remarks' column, the salaries of the

persons included in each section shall be marked off in it, and the total of each section shall be entered in red ink. See also items 13 and 25 of Appendix I.

- (b) Salaries of civilian establishments, who are paid from the Defence Services Estimates under the rules in the C. S. R., shall in the case of invalidment from the service, be drawn up to and for the date preceding that of the medical board's report.

52. How and when fines are recovered.- (i) Fines imposed on establishments for ordinary neglect of duty are properly recovered by stoppages from pay consequent short drawings in the establishment bills.

(ii) Fines realised from workmen of the establishments to which the Payment of Wages Act, 1936 (Act IV of 1916) applies, shall not however, be credited to Defence Services revenues, but kept as a separate fund by each establishment and applied in accordance with the provisions of that Act, or the rules made there under.

The deductions referred to in clauses (b) and (c) of Section 7 (2) of the Act, are regarded as fines for the purpose of Section 8 (8), *ibid.*

(iii) The orders in clause (ii) above are not applicable to fines awarded as a punishment to persons subject to the Indian Army Act and the Indian Air Force Act.

(iv) The Payment of Wages Act does not apply to factories which employ less than 20 persons nor to persons employed in factories whose monthly wages exceed Rs. 200.

(v) For collective fines on units, see rules 271, F.R., Part I.

(vi) As regards fines imposed on a silladar of a camel transport company, see para. 164, R.P.A.S.C. Regs.

53. When absentee statements accompany pay bills.- Monthly pay bills of establishments shall be supported by an absentee statement in P.A.F.A.-455, if a person in superior service under the C.S.R. was absent during the month either on deputation or suspension or with or without leave (except on casual leave), in cases in which the power to sanction leave and acting arrangements within the office has been delegated to heads of offices within prescribed limits.

54. Supporting document for first pay bill.-When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill either reference must be given to a previous appointment held by him which shall be supported by a last pay certificate showing dates of making over and receiving charge, demands outstanding, etc., or if he did not previously hold any appointment or is

re-employed after resignation or forfeiture of past service, a health certificate as required by Articles 49 and 50 C.S.R. shall accompany the bill.

In the case of enrolled civilians an authenticated extract from the enrolment form relative to the medical examination carried out shall accompany the first pay bill of the persons in question rendered after their permanent appointment or confirmation.

55. Document to support increment drawn for first time.- Periodical increment shall be adjusted automatically as and when they fall due. However, pay bill shall be supported by the Part II order, or other corresponding order, whenever it is decided to with-hold and increment for administrative or disciplinary reasons or when the date of increment is varied owing to non qualifying service or when it is admissible after crossing "Efficiency Bar".

56. Agreement of personal engaged on contract to be seen by C. of A.- The salary of a . person engaged on contract or special agreement shall not be disbursed until his contract or agreement has been examined by the C. of A. whose duty it shall be to audit his pay.

A copy of the contract or agreement shall be furnished to the C. of A. for record in his office.

57. Issue of last pay certificates.-(i) A last pay certificate is required to be issued in the following cases in one of the forms shown at the end of this clause:-
I-Cases

- (a) Transfer to another office, unit or formation in or out of Pakistan.
- (b) Deputation to another establishment in or out of Pakistan.
- (c) Officers proceeding to certain foreign countries for language duty (rule 202).
- (d) Officers proceeding out of Pakistan on leave or furlough (rule 157, F.R., Part 1) or medical officers proceeding on study leave (para.1, Appendix 6-A, Regs. for the Medical Services of the Army).
- (e) Officers proceeding for certain courses of instruction in Pakistan (see Courses of Instruction).
- (f) Transfer of soldiers/airman, etc., to reserve or pension.

II Forms

P.A.F.A.-436-Temporary 1.p.c., all army ranks.

438-1. p. c., officers and nursing officers transferred within
Pakistan limits.

439-Final 1.p.c., of all officers and nursing officers.

445- I.p.c, non-gazetted civilians paid from the Defence Estimates including those of Defence Finance Department.

447- 1. p. c., soldiers/airmen and non-combatants.

(ii) In addition to the information required by the form a 1.p.c. shall state-(in ink) in words as well as in figures the date up to which last paid, all Cr. or Dr. balances due to or from and demands against the departing person including the amount, if any, recoverable from him under an attachment of his salary by a court of law (rule 124, F.R., Part 1) which should be supported by the attachment order.

A separate intimation regarding Cr. and Dr. balance due to or from officers shall also be sent by the C. of A. to the audit officers concerned.

(iii) If the transfer or deputation is within the same audit area, a 1.p.c. of a subordinate or a soldier shall be sent direct to the head of the new office, or the O.C. the new unit or formation and that of an officer shall be handed over to him. Countersignature of the 1.p.c. by the C. of A. shall not be necessary.

(iv) If, however, the transfer or deputation is to another audit area the following procedure shall be observed :-

(a) Units and formations to which unit accountants are attached.- Last pay certificates of officers shall be prepared in duplicate by the officer commanding and forwarded to the C. of A. concerned for counter-signature and transmission of the original to the officer's new office or officer commanding the new and the duplicate to the C. of A. or audit officer of the new area.

.....

(v) In the case of a civilian discharged to pension the last pay certificate shall be prepared by the head of the office and shall accompany the application pension, unless the applicant continues in the service after submission of application, in which case the C. of A. issuing orders for payment, shall act that no payment is to be made until the certificate is produced.

(vi) in the case of a Soldier/Airman or a Non-combatant (enrolled or unenrolled) transferred to pension, the LPC shall be prepared in duplicate by the F.P.O. and the original copy shall be forwarded to the CMA (Pension). The LPC shall show (in ink) in words as well as in figures, the date upto and for which effective pay has been paid and amount of demand, if any.

The original shall be furnished to the pensioner, vide rule 51, Pension Regs. Part III. The 1. p. c. shall show (in ink) in words as well as in figures the date up to and for which effective pay has been paid and amount of advance of Pension (if any) made. It shall also show the number and date of the pension circular notifying the grant of pension, the descriptive serial number of the pensioner and the name of the post office or the treasury at which the pensioner has elected to draw his pension.

(vii) For further particulars regarding 1. p. cs. see Section 2, Chapter XII, F. R., Part I.

(viii) "In the case of a soldier/airman or a non-combatant (enrolled) or unenrolled drawing his pay under Peace system of pay Accounting when transferred to pension, the LPC shall be prepared in duplicate by the UA and the original copy shall be forwarded to Regs Centre/Record Office concerned for submission to CMAP together with person claim. The LPC shall show (in ink) in words as well as in Figures the date upto and for which effective pay has been paid and amount.

58. (i) For rules regarding cayelling and daily allowances admissible to personnel paid from the Defence Services Estimates, see Passage Regs, for the A I.P.O. R. O.), Regs. for the Territorial Force and Appendices I and 11.

an officer serving with a unit is transferred on duty no another station in the same or another audit area, the unit to which he is transferred shall prepare the bill, which shall be receipted, stamped if necessary), signed by the officer and countersigned by the controlling authority, and send it to his for payment.

(iii) The travelling allowance claims of officers for moves on temporary duty shall be prepared by the officer concerned or the unit staff on his behalf and shown to the unit accountant, where one is attached for general scrutiny

and to see that the claims are complete in all respects and that authority for the move and the rule under which the claim is preferred are duly recorded in the travelling allowance claims. In the case of officers- proceeding to attend courses of instruction, requisitions for advances of travelling allowance and bills in adjustment thereof shall, in all cases, be prepared by the parent unit drawing the officers pay.

(iv) An advance of travelling and daily allowances (vide rule 128, Passage Regs.), if required, shall be drawn from the C. of A. on an application supported by a receipt, stamped when necessary, and showing details as to how the amount of advance asked for has been arrived at. The unit accountant, where one is attached, shall give the officer all reasonable assistance in the preparation of a requisition for the advance. When time will not permit of the above procedure being adhered to, the action laid down in rule 128, Passage a Regs., shall be followed. Advances drawn in any manner shall be promptly adjusted, vide Instructions on P. A. Fs. T.-1715 and T. 1716.

(v) In the case of transfer outside the audit area the advance drawn shall be notified by the C. of A. on-the I. p. c. of the officer as also in a demand statement (vide rule 57) and shall be kept as a demand against the officer by the C. of A. to whose audit area he has been transferred.

(vi) The whole of the travelling expenses (including daily allowances) of Air Force officers when detached for duty with Army formations or on Army co-operation shall, with the exception of those for attendance at the Command and Staff College combined exercises, which shall be defrayed from the College Training Grant, be payable from the Air Force funds.

In the case of officers attending the Command and Staff College combined exercises, advances of travelling allowance and daily allowance shall, if required, be drawn from the commandant of the college and shall be adjusted by that officer.

(vii) Rules regarding travelling expenses which are debitible to the Annual Training Grant are contained in Appendix III to these regulations. An officer who requires and advance of travelling allowance for a journey the cost of which is debitible to the Annual Training Grant shall obtain it from the formation commander concerned and not from the audit officer.

- 59.
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- 62.
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- 64.

SECTION 7.- INSTRUCTIONS REGARDING RECORD OF SERVICE
AND VERIFICATION OF SERVICE

65. Maintenance of records of service of non-gazetted civilians and enrolled noncombatants pensionable under C.S.R., etc.- Records of service of non-gazetted civilians and enrolled non-combatants pensionable under the C.S.R. or the corresponding rules applicable to those governed by the revised pension rules holding substantive posts on a permanent establishment shall be maintained as follows. In these records every step in the Government servant's official life shall be recorded, each entry being attested at the time by the head of the office or formation or an officer deputed by him for the purpose.

- (a) Non-gazetted Government servantsService book.
- (b) Class IV servants Service rolls.
- (c) Enrolled clerks, storekeepers and checkers of the R. P. A. S. C. other than those en-rolled as combatants on P. A. F. K.- 1162, Clerks of the Pakistan Army Corps of clerks, enrolled civilian personnel of the Remount Wing of P.R.V. & F. Corps of clerks, storekeepers and artificers of the P. A. O. C/P.
E.M.E

Sheet rolls in
P.A.F.K-1156-A

66. Custody of records of service.- The above records of service shall be kept in the custody of the head of the office or formation. When an employee is transferred to another office or formation, his record of service shall be sent to the head of the office or the formation to which he is transferred with the necessary certificate of verification of service in respect of the whole period he was employed under him duly endorsed on it over the signature of the head of the office or formation. vide rule 67. It shall not be made over to him on transfer or on proceeding on leave. When a non-gazetted Government servant is officiating in a gazetted appointment his service book shall be kept by the head of the office to which he permanently belongs. But when he is confirmed in such appointment his service book shall be forwarded to the audit officer concerned for record.

67. Verification of service of Government servants pensionable under the C.S.R. etc.- The period of temporary and officiating service of the Government servants referred to in rule 65 shall be verified by the head of office or formation from the pay bills concerned and the fact of verification recorded under proper attestation in their records of service: the head office or formation shall also invariably give therein necessary particulars with reference to Arts. 370 and 371 of the C.S.R. the enable the audit officer to decide later on by reference merely to such particulars whether the temporary or officiating service shall qualify for pension or not ; for example, in the case of officiating service

the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent, should be stated.

The records of service in each office shall be taken up for verification at a fixed time in the year say, in-January, by the head of the office or formation, who after satisfying himself that the services of the Government servant concerned are correctly recorded in his record of service, 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)".

The head of the office or formation 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 periods , (naming them) a statement in writing by the Government servant as well as record of the evidence of his contemporaries is attached to the book.

The certificate of the head of the office or formation relating to the verification of service shall be in respect of all service qualifying for pension whether permanent, provisional, temporary or officiating.

For further particulars see R. A. I. Instruction 530, Chapter 5, Civil Account Code, Vol. I, Chapter XLIII, C. S. R. and para. 79, Regs. for the M. E. S.

68.

69.

SECTION 8- BILLS AND VOUCHERS

70. Vouchers and information in support of cash and store transaction.-

The vouchers, documents and information required in support of cash and stores transactions are specified in the regulation relating thereto in the instructional notes to the E. A. Forms and A. F. Forms prescribed there for, and in Appendices I and 2 An audit officer should not call for any information, account, document or voucher which the Defence Services Regulation do not justify, but any explanation, account, document or voucher required must be furnished without challenge. Should an officer consider any demand made on him by an audit officer, other than a L.A.O. to be unnecessary he should represent the matter through the brigade or equivalent commander to the C. of A. who will, if he is unable to reverse the decision, record his opinion thereon and forward it to the divisional/sub-area-commander. The divisional/sub-area commander will refer the matter to higher authority if he is unable to concur with the C of A.

In the case of such a demand from a I. A. O the officer concerned will first refer the matter to the C. of A. concerned and if he concurs with the L. A. O. demand the procedure referred to above will than be followed.

71. General rules for the preparation, submission and disposal of bills and vouchers.- (i) All vouchers required to support cash transaction shall be prepared on not less than a quarter sheet of foolscap paper and unless otherwise provided in Appendices I and II or in the sub-clauses below, shall be forwarded to the C.-of-A. concerned in original.

(ii) Vouchers for store transactions (including supply orders) shall be typed or written in indelible pencil, copies being prepared by the carbon process and care taken that all copies are legible. The original copy will be signed in indelible pencil in all, cases, except issue vouchers from P.A.O.C. establishments for other than payment issues, which will not be signed. Black lead pencil shall never be used in the preparation of vouchers nor shall vouchers be ticked by the executive department in coloured ink or coloured pencil.

Note.- Until further orders, issue vouchers from medical stores installation for other than payment issues hill not be signed by an officer. They will however, be initialled by the different individuals checking indents and issues.

(iii) When the use of a purely vernacular voucher is unavoidable, a brief abstract will be inscribed thereon in English under the signature of the officer preferring the charge, stating the amount. the name of the payee, and nature of the payment.

(iv) When the signature on a voucher given by a mark or seal, it should be attested by some well-known person. A vernacular signature must be transliterated by the disbursing officer.

(v) The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas may always, however, be written in figures after the words stating the number of rupees, but when there are no annas the words "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation.

(vi) All corrections and alterations in the total of a voucher shall be attested by the dated signature of the person signing the receipt as many times as such corrections and alterations are made any correction or alteration in the orders of payment shall be attested in the same way by the officer. No document bearing an erasure can be accepted, and payment of such vouchers shall be refused and a fresh voucher called for.

(vii) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted.

Copies of sanctions accompanying a bill must be duly certified by a responsible officer and not by a clerk.

(viii) The authority under which deductions are made in a bill should be quoted.

(ix) Dates of payment should, when possible be noted by the payees in their acknowledgments in sub-vouchers, acquaintance rolls, etc. It, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees the dates of actual payments shall be noted by the disbursing officers on the documents under their initials either separately for each payment or by groups as may be found convenient.

(x) When several copies of a voucher are needed they shall be respectively marked "Original", "duplicate". "triplicate", etc.

(xi) Vouchers for expenses incurred for other departments, field operation or special services, shall be kept separate from those for ordinary local expenditure, and shall be enfacd with the name of the "department", "expedition", or "service" to which they pertain.

Vouchers in support of receipts on account, of field operations or special services shall be similarly treated.

(xii) Every voucher shall, as far as possible, be complete in itself and all information necessary to elucidate a charge shall be briefly noted thereon.

(xiii) Bills of contractors and agents shall be prepared and signed in ink by the person making the claim and submitted in original with vouchers and explanation for delay, when necessary, to the C. of A. for audit and payment.

As regards procedure for the submission of contractors bills for R. P. A. S. C, supplies arranged locally and for hired transport see paras 61 and 144, R. P. A. S. C, Regs.

(xiv) In the case of supplies to medical stores depots, the contractors shall be required to submit a separate bill under each of the heads mentioned in the

under contract. out of contract. for other depots. of supplies to medical stores depots, the contractors shall a separate hill under each of the heads mentioned in the

- | | |
|-----------------------------------|--|
| (a) Supply made under contract. | margin*, for all supplies and services rendered during the month, by the 10th of the month following that to |
| (b) Supply made Out of contract. | Which the bill pertains. The bill should be an abstract of all vouchers submitted in support thereof and should |
| (c) Supply made for other depots. | Show the value and quantities of each voucher separately under their respective heads. The vouchers shall be stitched to bills to prevent loss in transit. |

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Bills which are not submitted in the month following that to which they pertain, shall invariably be accompanied by the contractor's explanation for the delay and the officer commanding the medical-stores depot shall offer his remarks on such explanation when transmitting the bill to the C. of A. concerned for payment.

(xv) Vouchers for supplies to other departments or those adjustable by other controllers must be furnished to the C. of A. concerned in duplicate.

(xvi) For M. E. S. bills see also Regs. for the M. E. S.

(xvii) See also. rules 128 and 266, F. R., Part I and Appendix I to these regulations.

(xviii) **Air Force.**

(a) Vouchers shall be prepared in accordance with the foregoing instructions. All transactions between and within Air Force units shall be recorded on Air Force voucher forms and those between Army and Air Force units on Army forms.

(b) When using Air Force Form 594 with Army units, the Army section and reference number and designation shall be entered on the form and the Air Force section and reference number entered in brackets.

(c) Vouchers in respect of N. I. V. items shall bear the full description of the articles and the N. I. V. reference number. The N. I. V. number shall be shown on the first (black) and second (blue) copies of form 600 in the case of external issues, the space on the consignees' copies being left blank for insertion of the other units N. I. V. number in respect of the article.

(d) When Army forms are used, Army section reference number, designation and denomination of quantity, etc., shall be inserted on vouchers and the Air Force section and reference number also entered against each item in brackets.

(e) Alteration in a voucher or any other accounting document shall be made in such a manner that the original entries are legible and shall be signed by the responsible officer. In the case of internal voucher Forms 6, 21, 664, 664-B, 665, 673, 674 and 675 alterations should be made in red ink and endorsed with the signature of the equipment officer (and witnessing officer where applicable) on the original and the signature of the inventory holder on the duplicate copy. In the case of external vouchers, alteration shall be made in red ink and signed on all copies by the equipment officer.

(f) See also Appendix I and Equipment Regs. for Air Force.

72. Persons authorised to sign vouchers.- (i) Except as provided for in rule 71 (ii) in respect of supply orders, all vouchers required to support cash transactions shall be filed in and signed or countersigned in ink by the officer concerned.

In the absence of officers on account of illness, tours or from any other cause, the senior subordinate may sign these documents for and on behalf of an officer, but see para. 61, R. P. A. S. C. Regs., as regards filling in and completion of P. A. F. S.-1520 in respect of R. A. S. C. supplies. In the case of installation and subunits at out-posts, all vouchers including supply orders (with the exception of expense vouchers which shall be countersigned by the responsible officer at the headquarters station) pertaining to transactions of supplies shall be accepted in audit under the signature of the departmental officer, warrant or -non-commissioned officer or officer-in-charge, or of storekeeper-in-charge of supplies at any station when specially authorised by the divisional or sub-area commander.

(ii) Indents and vouchers for equipment for the use of detachments shall be signed by the unit commander or "for" him by an officer or other person nominated by him vide R. A. I., rule 504 and para. 56, E. R.

(iii) For M. E. S. vouchers the procedure is laid down in the Regs. for the M. E. S.

(iv) See rule 396 regarding J. C. Os. authorised to sign certain document in place of commissioned officers of R. P. A. S. C.

(v) Managers of medical stores depot are permitted to sign vouchers pertaining to cash and store transactions except the following which shall be signed by the officers commanding those depots:-

- (a) Loss statements.
- (b) Expense vouchers.
- (c) Transfer vouchers.
- (d) Warrant and passage requisitions.

(vi) Railway warrants and credit notes shall be signed in ink by the persons authorised to sign them under rule 10, Passage Regs.

(vii) Part 111 of transport indent and order forms (P. A. F. Z.-2150) need not be signed by a commissioned officer.

(viii) Officer-in-Charge of P. A. O. C. establishments and units may authorise store-holders in charge of groups and branches, and storekeepers to sign such vouchers as have to be signed for store transactions on their behalf except in the following cases:- "for which they may on the strict understanding that sole responsibility rests on them, authorised Dy. Commandants/ Dy, COOs of the establishments to sign provided the names of the Officers who are so authorised, are communicated to the audit officers concerned."

- (a) Issues of stores for internal use in P. A. O. C. establishments, the cost of which is debitable to a monetary allotment.
- (b) Issues on payment including such issues made to individual persons, private bodies and P. S. F. units, but excluding payment issues for which a book debit is raised, e.g., such issues to units and non-military departments of Government.
- (c) Adjustment vouchers prepared for the adjustment of the stock record in accordance with rule 324.
- (d) Refund vouchers prepared in respect of stores returned to F. A. O. C. establishments, the value of which is refundable to the party concerned, vide rules 351-353.

For the above purpose the foreman or assistant foreman of general work-shops and the foreman of armoury workshops, shall be considered to be store holders.

The above rules will also apply to ordnance and clothing factories. In the case if these factories, the Superintendent or any other commissioned or gazetted officer may authorize store holders or other individuals in charge of stores sections to sign vouchers for him on his behalf.

(ix) At military farms and depots, where a commissioned officer is not available, Assistant Directors of R. V. & F. (Farms Wing) may authorise the persons in charge of farms and depots to sign P. A. F. S.-1520 and P. A. F. Z. - 2135.

(x) Air Force.

(a) Vouchers in respect of charges against persons for equipment lost or damaged and those relating-to furniture and barrack equipment or to clothing, necessaries or accoutrements required for use by personnel of the flight or section shall be signed by the flight or section commander, who for this purpose, must be a commissioned officer.

(b) An inventory holder is authorised to sign all internal vouchers, other than those referred to above, relating to the inventory for which he is responsible.

(c) A warrant officer (equipment) may be authorised to sign as "receiving officer", vouchers in respect of equipment received into store; whenever an equipment officer is not available at a station, a warrant officer (equipment) all vouchers, except Forms 528-C (Local Purchase Orders) and payment voucher.

(d) A warrant officer (equipment) may be authorised to sign all external receipt vouchers, Form 600 (blue copy).

(e) At main supply units a warrant officer in charge of an equipment group may be authorised to sign issue vouchers (Form 600) in respect of equipment despatched from his group to other Air Force units.

73. Vouchers not returnable by audit officers.- No voucher shall ordinarily be returned by an audit officer to a disbursing or other officer who is therefore responsible that the necessary copies of vouchers are kept to complete the records of his office.

74. Issue of copies of receipts or paid hills not permitted.- No Government officer may issue duplicates or copies of receipts granted for money received, Or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals [\[see rule-71 \(x\)\]](#).

75. Certificates for lost vouchers.- (i) If a voucher required to support a charge is not forthcoming, a certificate in the following terms shall be furnished or entered on the documents supporting the charge :-

"Certified that (here enter missing document) has been lost, and to avoid the possibility of a double charge being made, a note has been made in there enter in which document) on record in my office".

(ii) In the case of a bill preferred by R. P. A. S. C. contractor or other supplier, no payment shall be made except when supported by the original copy of the D. A. F. S.- 1520 or Z-2135 or Z-2150. The contractor who loses This copy shall prefer a claim on the C. of A. who shall subject the bill to the usual audit acting on the following certificates and the unit's copy (see para. 61, R. P. A. S. C. Regs.):-

(1) a certificate from the unit concerned for the supply made, and

(2) a certificate , signed by the contractor to the effect that payment has not been obtained by him previously and that he hall not again prefer a claim if the lost, voucher is subsequently found.

(iii) In the event of a hired transport contractor losing his copy of . P. A. F. Z.- 2150 completed for voucher Purposes (see para: 144, R. P. A.: S, C. Regs) a fresh form will be issued by the executive authority endorsed and signed by him as under-

"Duplicate-Original bearing indent No.....stated to have been lost."

The duplicate copy along with the contractor's bill shall be passed to the C. of A. for payment. The C. of A. shall satisfy himself that no previous payment has been made and shall endorse the bill to that effect at the time of payment.

(iv) In the case of loss of vouchers relating to purchase made by officers commanding medical stores depots, P.A.O.C. authorities and local purchase officers, certified true copies of vouchers may be issued, in consultation with the C. of A. concerned, who shall be authorised to pay the bills.

(v) For time-barred claims see rule 128 F. R., Part I

76. Completion of disbursement schedules and numbering of disbursement vouchers.- (i) The amount of each voucher shall be entered separately; in disbursement statements. Bills forwarded in adjustment of advances shall be endorsed with the number and date of cheques in which the advances were made. This endorsement shall be made by the person forwarding the bill.

(ii) All disagreement vouchers shall be numbered consecutively in a monthly series. Supporting vouchers shall be assigned sub-voucher numbers, thus 1/1, 1/2, 1/3, 2/1, 2/2, 2/3 and so on, the figure above the line denoting the number of the voucher to which the sub-voucher pertains. The numbers as signed to vouchers shall invariably be separately quoted in all vouchers and accounts against the particular entries to which they relate. When charges continue to be made monthly on a voucher already furnished to an audit officer, the number and month of that voucher shall be cited thereon.

77. Instructions for the preparation of indents and supply orders.- In all indents the authority for the demand shall be quoted. In addition to this information the indents for periodical supplies shall also show the station register number and month of the indent on which the previous supply was drawn. If the indent is for a first supply it shall be so stated. All supply orders placed on contractors, and all indents for stores, transport, etc., placed on the R. P. A. S. C., or any other supplying department, shall invariably show the number or quantity demanded both in words and figures. For further particulars regarding indents and supply orders see R. A. I. Rules and Instructions, R. P. A. S. C. Regs. E. R., Part I; F. R., Part I: Regs. for the Medical services of the Army; Equipment Regs. for the Air Force; Regs. for the M. E. S.-and Appendix I of these regulations.

78. Disposal of indents and disposal orders in ordnance establishments.- Officers in charge of P. A. O. C. establishments are empowered to delegate

the passing of indents to J. C. O., warrant or non-commissioned officers employed in indent branches. "Selected civilian staff from SKs, ASK, Storeman, UDCs and LDCs of the regular establishment including confirmed ETE may be employed on indent checking if JCOs WOs or NCOs are not available. The in-charge of indent checking section should always be a man of regular establishment". Officers in charge of indent branches shall personally re-check all indents for stores demanded on an "as required" basis and at least five percent of all other passed indents.

Disposal orders involving local sale, destruction or retention by units, shall invariably be signed by the officer-in-charge of P. A. O. C. establishment (or officer deputed by him). In all other cases the officer-in-charge of P. A. O. C. establishment (or officer deputed by him) may delegate the duty of signing disposal orders to a responsible J. C. O./warrant officer, provided the officer delegating this duty personally re-checks at least five percent of such disposal orders.

79. Instructions regarding preparation of bills and vouchers for coal and coke and payment of freight charges and cost thereof.- The following procedure shall be adopted for payment of bills for coal and coke consigned to Defence Services departments and also freight and inspection charges on such consignments:-

(i) Coal and coke shall be purchased on a. f. o. r. colliery basis and booked by either-of the two following methods:-

(a) On the "Declaration Note" where the "weight only" invoice system is permitted by the railway. the "Declaration Advices" [which are the exact second (carbon) copies of "Declaration Notes" retained by the railway] shall be accepted in support of the suppliers bills for the value of the coal and coke. These "Declaration Advices" shall not be marked "Duplicate".

(b) Where the "weight only" system of dispatch is not undertaken by the railway, despatch shall be made "freight to pay" on "Railway Receipts" whereby the consignee shall take delivery at destination by issuing military credit notes.

Payment in both cases shall be made by the Accountant General. Pakistan Revenues, Karachi.

In the case of the "weight only" invoice system, bills shall be prepared by the carrying railway on railway Form No. C-26-A, and shall be presented to the Accountant General, Pakistan Revenues, Karachi. To enable the later to pass the railway's bills in audit. consignees shall furnish him with a monthly statement compiled from railway receipts relative to consignments dispatched by collieries in the form a specimen of which is given

below. These statements shall be posted so as to reach the A. G. P. R. not later than the end of the first week of the month following.

In the case of "freight to pay" dispatch system, the information required in the form shown below together with the wagon number. shall invariably be noted in the military credit note:-

Specimen form

Invoice No and date	Declaration No.	Weight invoiced at	Consignor's name and address	Weight		
				Actual	Chargeable	Rate per ton
				Tons. Cwts	Tons. Cwts.	

(ii) In cases of loss of duplicate copies of the "Declaration Notes" or "Railway Receipts" the D. G. S. & D. shall arrange for the issue of certified true copies thereof by the Railway authorities and authorise payment of the bills.

(iii) Inspection charges on coal and coke shall be paid by the A. G. P. R. Karachi, on presentation by the Financial Adviser, and Chief Accounts Officer of the Railway concerned of bills for quantities despatched after inspection.

80. Procedure for submission of bills for repairs to equipment carried out locally.- (i) As regards bills for repairs to ordnance equipment carried out by units locally under orders from the officer-in-charge P. A. O. C. establishment on which dependent, see para.-249 (v), E. R. and item 51 (3) of Appendix I.

(ii) For procedure to be followed in submission of bills for repairs to M. T. vehicles carried out locally, [see rule 250](#) and M. V. R.

81. Procedure for submission of bills for repairs to equipment by engineer units.- Repairs to unit equipment of engineer units including R. P. E. Centere shall be carried cut in accordance with the orders laid down in E. R. Part I. Commandants of engineer units including R. P. E. Centre and engineer depots may authorise expenditure on repairs to instructional equipment borne on charge of the units and depots as repairable provided the expenditure involved is covered by budget provision and the repairs are carried out in the unit workshop. Materials for repair shall be obtained from the P. A. O.C., but they may be purchased locally subject to the above proviso. when the exigencies of the service do not permit the units to obtain them the P. A. O. C. ; units at other than arsenal stations may, when such articles are authorised in their

equipment tables and subject to the prior concurrence of the officer-in-charge P. A. O. C. establishment, purchase locally articles detailed in Appendix 53 of E. R., Part I (see para. 30, E. R., Part I, and rule 480, R. A. I.)

Bills for repairs carried out with stores of non-P. A. O. C. supply shall be submitted direct to the C. of A. concerned for payment, but those for ordnance stores purchased locally for repairs shall be submitted to that officer through the officer-in-charge of P. A. O. C. establishment concerned. See also item 51 of Appendix I.

82. Procedure regarding sale accounts.- (See also para. 59, Section X, Store Accounting Instructions)- A. Stores disposed of by units formations other than through the agency of Disposals Organization. (I) (i) I. A. F. A-58--sale accounts. shall be prepared by units and establishments in quadruplicate and the "original", "duplicate", and "triplicate" thereof together with the under-mentioned documents sent to the Audit Officer, Industries,- Supply and Food, Karachi-for disposal:-

- (a) Treasury receipts.
- (b) "Auction catalogue" (P. A. F. O-2463) approved by and with the "Reserve Prices" recorded thereon by the sanctioning authority:
- (c) Letters. if any, from the sanctioning authority altering the reserve prices originally noted in the approved auction catalogue.
- (d) The letter of acceptance from the purchaser in the case of stores sold by private treaty by local authorities.
- (e) A comparative statement showing the names of the tenders, the rates tendered and rates accepted in the case of stores sold by local authorities by inviting tenders.

The documents referred to at items (b) to (e) above shall not be prepared and attached to the sale accounts pertaining to the disposal of live-stock and skins by the Farms Wing of P. R. V. & F. Corps.

In the case of military farms stores, treasury receipts shall not be submitted to the Audit Officer, Industries, Supply and Food in support of the sale accounts (unless the amounts are deposited by the purchasers direct) but the item No. of cash book where the amount has been credited shall be quoted on the sale account.

(ii) The Audit Officer, Industrial, Supply Food shall, after exercising the necessary checks over the sale accounts, forward the "duplicate" of the sale account to the D. G. S. & D. and retain the "original" and "triplicate" for audit purposes: The documents referred to at item (i) (b) to (c) shall be returned in original to the officers from whom they were received.

- (iii) The name of the purchaser will appear in all sale accounts.

(2) As regards sales in the M. E. S. and the military farms, see also Section 56, Rees. for the M. E S. and rule 292 of these Regulations respectively.

(3) [See item 49 of Appendix 1](#) regarding adjustment of ledgers.

B- Stores disposed of by Disposals Organisation.- The stores are disposed of in any of the following ways and the procedure to be followed in regard to the preparation of sale accounts is shown against each :-

- (a) By sale to private parties by methods other than auction,- Sale release order will be issued by the Disposals Officer. A copy of the sale release order along with the treasury receipt, will be sent by him to the stockholder who will release the stores on this authority. The stock-holder will obtain a receipt for the stores from the purchasers, prepare a sale account on P.A.F.A. 58 and submit it to his Accounts Officer.
- (b) By transfer to Government Department or Quasi-Government Bodies (either on book debit or as free transfer).--Sale account on P.A.F.A-58 will not be prepared. Receipt and issue vouchers will serve as sale account. The stockholder will prepare issue voucher, in which details of the stores will be shown together with the cost of stores, incidental charges, if any, and freight charges (quoting Railway receipt number and date) in case stores are despatched by the stockholder. These vouchers will be receipted by the consignee. One copy of the receipted vouchers will be sent by the stockholder to his Accounts Officer, who will raise debit against the consignee.
- (c) By public auction.-Sale account on B.A.F. A.-58 will be prepared by the stockholder and submitted to this Accounts Officer, along with the treasury receipt, in the normal way.

83. Erasures and over writing in accounts, etc, forbidden.- Erasures and over- writings in any account register, schedule, cash book or voucher are absolutely forbidden; if any correction be necessary, the incorrect entry shall be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary shall be authenticated by the Officer responsible setting his dated initials against each; but [see also rule 71 \(vi\) and \(xviii\)](#) (c) as to when full signature is required. As regards records of service of establishments [see rules 65-67.](#)

If documents containing erasure are received in the audit and accounts offices they shall be returned, vide rule 71 (xi) and the officers submitting them shall be wholly responsible for any delay or inconvenience that may arise in consequence.

Special care shall be taken in the accounts and audit offices in respect of all vouchers and accounts showing signs of alteration and if such documents be frequently received from or presented by any office, the attention of the head of the office shall be formally drawn to this irregularity.

84. Submission of receipts with accounts.- (i) Receipts for all payments shall be obtained and submitted with the accounts to which they belong. Bills for contingent and incidental and miscellaneous charges shall be prepared on P.A.F.A.-115 and when the amount involved is Rs. 25 or less, certificate. (i) on the form shall be signed or when bills are prepared in manuscript a certificate shall be endorsed that all receipts for contingent charges of Rs. 25 and under have been so destroyed, defaced or mutilated that they cannot be used again and that the progressive total in the bill has personally been checked with that in the contingent register and found to agree.

Sub-vouchers for contingent charges should be that of the vendor with whom Government deals directly and not that of a vendor who has sold articles to a second person who in turn sells them to Government.

(ii) Cash memoranda which do not contain an acknowledgment of the receipt of money from persons named therein are not receipts within the meaning of Section 2 (33) of the Indian Stamp Act (Act 11 of 1899). Further, the mere writing of the purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgment to the purchaser that the money has been paid. Cash memoranda will not, therefore be regarded as sub-vouchers in audit they contain an acknowledgment of the receipt of money from the person named therein (with a stamp affixed when the gross amount exceeds Rs. 20).

(iii) A payee who has signed a postal money order receipt is not bound to give a separate stamped receipt to the remitter. The receipt will be valid provided that the acknowledgment portion of the money order clearly specifies on what account the money is paid. The responsibility for ensuring that this requirement is complied with rests on the officers remitting the money. [See also rule 85 (2) (g)].

85. Exemptions and non-exemptions from Stamp Act.- (1) All- claims against Government must be presented on duly receipted vouchers. Receipt for all sums exceeding Rs. 20 must be stamped with revenue stamps of appropriate value as prescribed from time to time unless they are exempt from stamp duty. In determining whether the receipt obtained in respect of an amount drawn on a bill preferred against Government should be stamped or not, as also the value of the revenue stamp, the net amount actually acknowledged to have been received by the recipient and not the gross amount of the bill should be taken into account. When more than one copy of a voucher is submitted the 'original' only need be stamped. in the case of claims from private persons and bodies outside Government service stamped receipts may be furnished after payment.

(2) A list of authorised exemptions relating to receipts is given below :-

(The contents of this list have no validity except in so far as they reproduce the rule or order by which the exemptions have been granted. No doubtful case should be decided except by reference to the appropriate Act, rule, or order, as the case may be, and if necessary, to the Government).

- (a) Receipt given by or on behalf of or in favour of the Governor-General.
- (b) Receipt on cheque or bills of exchange payable on demand.
- (c) Receipt given for payment of interest on Government Promissory Notes.
- (d) Receipt for pay or allowances by soldiers or airmen (excluding J. C. Os. and warrant officers) of Army or Royal Pakistan Air Force when serving in such capacity or for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such soldiers or airmen (excluding service as J. C. Os- or warrant Officers) and not serving in any other capacity.

Note.- The expression "soldier/airman" in the above rule includes also any person below the rank of non-commissioned officer who is enrolled under the Indian Army Act, 911/Indian Air Force Act, 1932.

- (e) Receipt given by holders of family certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a soldier or airman (excluding a J. C. O. or warrant officer) of any of the above said forces serving in such capacity.
- (f) Receipt given for pension or allowances paid by the Government to an heir of a deceased soldier or airman (excluding a J. C. O. or Warrant Officer) in respect of service in the Army or Air Force.
- (g) Receipt endorsed by the payee on a postal money order or given by the payee to the post office for a sum paid to him in adjustment of a short or wrong payment of such and order.
- (h) Receipt endorsed by the holder of a post office cash certificate at the time of its discharge.
- (i) Receipt or bill of lading issued by a Railway Administration or an Inland Steamer Company for the fare for the conveyance of passengers or goods or both, or animals or for any charges incidental to the conveyance thereof or given to such Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare or charges.
- (j) Receipt for any payment of money without consideration such as receipt for office, band and mess allowances to units, grant-in-aid bills, for fees paid to barristers-at-law and for scholarships, etc.

- (k) Receipt for any payment of rent by a cultivator on account of land assessed to Government revenue.
- (l) Receipt given by a headman or lambardar for land revenue or taxes collected by him.
- (m) Receipt endorsed on instruments executed by Or on behalf of any society for the time being registered or deemed to be registered under Co-operative Societies Act, 1912, or instruments executed by any officer or member of any such society relating to the business of the society.
- (n) Receipts for payments made by or on behalf of Government in States which have acceded to Pakistan.
- (o) Such other receipts or class of receipts as may be legally exempted from stamp duty.
- (p) Receipts given by civilians enrolled under the 1. A. Act in acknowledgment of pay and allowances.
- (q) Receipts for advances of pay drawn and allowances (including travelling allowance) received locally by Commissioned Officers, Junior Commissioned Officers, Warrant Officers, and Civilian personnel paid from the Defence Services Estimates, who are on the War System of pay Accounting. In the case of Commissioned Officers and civilian Gazetted Officers the concession shall be admissible when they are authorised to draw advances on personal cheque books.
- (2) This amendment will take effect from 7 Apr 62."
- (3) The following documents do not come under the exemption but are chargeable with stamp duty under the general rules :-
 - (a) Receipts given by a Municipality.

This rule applies also to receipts drawn for claims, the adjustment of which may be made through the accounts.

- (b) Receipts signed by a Government officer as Chairman of a Municipality.
- (c) Receipts other than those mentioned in item (j) of clause (2) above drawn on account of Cantonment and other Local Funds.
- (d) Receipts for advances taken by Government servants in respect of sums paid to them by Government as advances for the purchase of railway tickets or for actual travelling expenses.
- (e) Receipts for refund or repayment of deposit other than those covered by item (m) of clause(2) above.

- (f) Receipts on acquittance rolls of establishments and each item of above Rs. 20 in value in any list of payments to different persons, [but see rule 42.](#)
 - (g) Receipts for advance of money in excess of Rs. 20 paid to a M. T. driver of Army' Air Force service transport for payment of fine awarded by a civil (criminal) court, vide rule 204, Pay and Allowance Regulations for the Army, Volume II/para. 177-A, Pay and Allowance Regulations for the Air Force.
 - (h) Receipts on bills for actual travelling expenses or for services performed by units and charges of a similar nature.
 - (i) Receipts granted for any personal allowance.
 - (j) Unit garden Produce bills.
- (4) The Stamp Act (Act II of 1899) does not extend to tribal areas.

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SECTION 9- AUDIT AND OBJECTIONS

(90) Expenditure subject to post or pre-audit.- No expenditure may be incurred without specific authority. Ordinarily all payments are made by Cs. of A.; in the case of other Defence Services disbursing officers, authorised charges may be paid by them subject to post-audit by the C. of A. concerned, but doubtful cases and charges specially prescribed in Appendices I and II should be submitted for pre-audit. In cases where the necessary sanction to unauthorised expenditure cannot be obtained in time, the officer incurring it should explain the circumstances to the C. of A. who shall pay the charges provisionally and on the responsibility of the officer incurring it.

Payments of refunds of cash receipts and recoveries can only be made on regular bills which must be sent to the C. of A. for pre-audit but sums recovered as compensation for loss occasioned to Government by the failure or default of a contractor, and confiscated earnest moneys may be refunded by Defence Services disbursing officers on the authority of the administrative officer concerned. Similarly, amounts remaining unpaid from cheques for payment of establishments, etc., which are credited to the imprest of the M.E.S., vide para. 550, Regs. for the M. E. S., may be withdrawn and paid to persons concerned without pre-audit by the C. of A.

91. Audit and inspection of cash and store accounts.- (See rule 278, F. R., Part I.)-(i) Defence Services disbursing officers shall submit their cash accounts to the G of A. concerned whose duty it is to check the receipts and the expenditure in detail, and to compile the accounts. The estimate and regulations are the bases of their audit. They are required to check effectually all outstanding balances of money due to Government.

(ii) Store accounts of units and formations including units of the Territorial Force and M. E. S. shall be audited locally monthly, quarterly or half-yearly, by local audit officers of the Military Accounts Department according to their programmes.

In the case of supply and stores depots and stores depots and ordnance factories, stock verification is carried out by the Military Accounts Department independently or conjointly with the departmental stock verification in accordance with the instruction laid down in S. A. I. and other departmental regulations. In certain cases, occasional test checks are also carried out by stock verifiers of the Military Department in addition. The stock of stores held by the military farms is test-checked by local audit officers.

In consuming units, stock verification devolves entirely on the executive authorities. Special stock verification can also be carried out by the L. A. Os. whenever considered necessary. Railway warrants credit notes, sheet rolls and service books shall also, in general, be checked at the time of monthly, quarterly or half-yearly audit of store accounts.

(iii) Local audit officers shall also inspect as notified in their programmes, the accounts of public funds maintained by units and formations, including units of the Territorial Force and M. E. S. They have full power and authority to examine the treasure chest balance, the cheque and account books and to call for any information, account, voucher or document that they may require in connection with the accounts of public fund which are examined by them.

Officers commanding units and formations shall request their bankers a week or ten days before the L. A. O's inspection is due to commence, to furnish direct to the L. A. O. concerned advices of the balances in the public fund accounts as at close of business on the last day of the month immediately preceding that in which the inspection is to take place. L. A. Os. are not ordinarily required to verify the cash balances of those units and formations whose accounts are subject to audit by regimental/unit audit boards. In cases, however, where they consider that the state of the accounts of a particular unit or formation is unsatisfactory, they may verify the cash balances by actual counting.

(iv) If, on physical check of the cash book maintained by an officer in charge of Government money, the L. A. O. finds that the cash balance in hand

does not agree with the book balance, he will report the discrepancy at once to the next higher authority who, after investigation, will forward a report through normal channels to the Divisional Commander concerned or the C-in-C., as the case may be, for orders. Any money found surplus or deficient will be brought to account in the cash book immediately it is detected.

92. Written consent of the C of A. required for expenditure challenged by U A. or L. A. O.-In cases where the regularity of an item of expenditure, including the issue of Government stores, has been challenged by a unit account or other audit authority, no expenditure shall be incurred by the O. C. the unit or formation concerned without the previous written consent of the C. of A. concerned.

93. References regarding interpretation of financial and accounts orders to C. of A. and rules regarding appeals.-Questions involving the interpretation of the orders of the Government involving financial or accounts considerations shall, in the first instance, be referred by the local authority to the C. of A. concerned (see also Instruction 471, R. A. I and Instruction 351, R. I. A. F).

The rules for the disposal of an appeal against the decision or an audit officer are contained in Instruction 396, R. A. I. and Instruction 351, R. I. A. F. The unit or formation commander shall dispose of the case if he agrees with the audit decision, but if he is unable to accept that decision, he can refer the matter to higher authority. In the latter case it is essential that the reasons why a divisional or sub-area commander is unable to accept the audit decision shall be fully stated. See also rules 163 and 167, F. R., Part I.

Every reference to General Headquarters/Air Headquarters or to the Government shall be accompanied by a report from the C. of A. concerned when the nature of the question under reference indicates that such a report is required.

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SECTION 10- CONTINGENT AND MISCELLANEOUS CHARGES

100. Immediate payment to be made of all charges.- All charges incurred must be drawn and paid at once, and in no circumstances may they be allowed to stand over to be paid from an allotment of another year.

101. Drawal of money to prevent lapse forbidden.- No money may be drawn unless it is required for immediate disbursement. It is not permissible to draw any money to prevent the lapse of amounts provided in estimates.

102. Responsibility of officers incurring petty contingent expenses.- Every public officer should exercise the same vigilance in respect of petty contingent expenses as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtain an additional allotment if the original allotment has either been exceeded or is likely to be exceeded.

103. Duties of officers countersigning contingent bills,- It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the requisite vouchers are all received and in order, and that the calculations are correct; and specially that the allotments have not been exceeded or are likely to be exceeded and that the C. of A. 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 be progressing too rapidly, the C. of A. should communicate with the disbursing officer and insist on its being checked.

104. Register of contingent expenditure.-A register of contingent expenditure shall be kept in each office in P.A.F.A. 481 (P A F A 797 for the M.E.S.) and the initials of the head of the office of a gazetted office to whom this duty has been delegated by him shall be entered against the date of payment of each item.

105. How money for contingent expenses is provided- Permanent advances which may be authorised for units are laid down in rules 212-218, P. & A. Regs. for the Army, Vol. III paras. 178 and 202, P. & A. Regs. for the Air Force. When authorised, the C. of A. shall make payment on receipt of an application accompanied by an unstamped receipt from the officer concerned for the amount sanctioned.

When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or the fixed date (see below), or when a transfer of office takes place, the cashier or clerk concerned shall rule a red ink line across the page of the register strike the total and post the details of charges in a contingent bill in P.A.F.A.-115 and agree its total with that in the register. He shall then lay the bill in with the sub-vouches and the register before the head

of the office or C.O. who shall carefully scrutinize the entries, initialling, them if necessary, and sign the bill which shall then be dated and numbered and forwarded through the unit accountant to the C. of A. for payment. The normal monthly bill shall be forwarded, together with supporting vouchers, to the unit accountant by the 25th of the month.

106. Rules relating to contingent returns of supply depots.- Contingent return of supply depots (P.A.F.A.-173), shall be signed by the O.C. the supply depot, and where the countersignature of higher financial authority is required they shall be submitted to that authority, together with vouchers for all items of expenditure exceeding Rs. 25 and a certificate in the following form :-

"I certify that the expenditure charged in this return could not with due regard to the interests of the public service be avoided. I have satisfied myself that the charges entered in this return have been paid or have been submitted to the C. of A..... for payment to me or for adjustment or for direct payment to the contractor for any supplies made by him in this connection. Vouchers for all items of expenditure above Rs. 25 in amount and all work bills are attached to the return. I have, as far as possible, obtained vouchers for other sums; and I am responsible that they have been destroyed or so defaced or mutilated that they cannot be used again."

107. Subsidiary rulings relating to contingent and miscellaneous charges.- For subsidiary rulings relating to contingent and miscellaneous charges, [see rule 84](#), Appendix V and item 9 of Appendix I. As regards M.E.S., see Regs. for the M.E.S.

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SECTION 11- DIRECTIONS ON MISCELLANEOUS POINTS.

110. Transfer of office.- Every officer who is eligible to render claims or cash requisitions to the C. of A. or who may be paid by him shall, on making over his duties to another, send two or more copies (as required by the C. of A.) of the specimen of the relieving officer's signature to the C. of A. in order that the audit officer may satisfy himself before admitting a claim, etc., that the signature it bears is valid. [See also rules 1 and 150.](#)

111. Officers authorised to have cash assignments.- Only the under-mentioned officers are authorised to have cash assignments (see Section 2, Chapter VIII, F.R., Part I) in their favour in the treasury or bank, against which they shall operate exclusively by cheques in the prescribed form-to be obtained

by them from the C. of A. concerned. In all other cases payments are made direct by the Military Account Department.

- (1) Officers commanding remount depots and district remount officers.
- (2) Assistant Directors of Remounts, Veterinary and Farms (Farms Wing).
- (3) Embarkation Commandant, Karachi.
- (4) The C.G.S the E-in-C., formation commanders, the Commandant, R.P.E. Centre and Cs. R.P.E. of Div. Engineers, only for the training grants allotted to them (see Appendices III and IV), when it is not convenient to arrange for the amounts allotted to be paid into the National Bank of Pakistan or the State Bank of Pakistan to be handled as ordinary current accounts.

All ordinary departmental expenditure except pay and allowances of establishments which are paid by the C. of A. after pre-audit will be, met from drawals against these assignments. As an exception to this rule, however, both permanent and temporary class IV servants of remount depots and breeding areas may, with the concurrence of the C. of A. concerned be paid by the officer from cash assignments, subject to post-audit of the charges;

Similarly, only authorised advances of pay and allowances should be paid by the Embarkation Commandant, Karachi, to troops passing through the port of Karachi.

The following accounts shall be submitted by the above-mentioned officers to the C. of A. concerned :-

By (1)-and (3)-Cash account current.

By (2)-Accounts laid down in Chapter V dealing with military farms accounts.

By (4)-Accounts laid down in the appendices referred to.

112. Maintenance of cash book.- (i) Every officer-in-charge of Government money for whom no special form of cash book has been elsewhere prescribed, shall keep an account of his cash and bank receipts and expenditure in P. A. F. A.-125 Substitute "PAFA-811 (Large and Small)"

(ii) The rules regarding posting cash books are laid down in the R. A. I. and R. I. A. F. (see also rule 83). Only transactions of a public nature shall appear in these books. The cash books together with the subsidiary funds accounts, if any, shall be balanced monthly, a certificate in terms of rule 503, R. A. I /rule 243, R. 1. A. F., shall, where necessary, be endorsed on them and they shall be signed by the officer concerned. A balance sheet (statement of assets and liabilities) and a reconciliation statement shall be recorded in the cash books at the end of each month. For exception see rule 503, R. A. I.

(iii) See also the following regulations :

Appendix IV, R. P. A. S. C. Regs. Cash books of R. P. A. S. C.
and transport units.

Section 42, Regs. for the M. E. S Cash book of the M. E. S.

Rule 306 of these Regs. Cash book of the Remount
Wing of P. R. & F. Corps.

Rule 270 of these Regs. Cash book of the Military
Farms.

(iv) The cash books shall be produced for inspection by L. A. Os. when called for, vide rule 91.

113. Separate cash accounts for public and regimental/non-public funds.-

Cash balances of public and regimental/non-public funds may be kept together in the regimental/unit treasure chest provided separate cash accounts are maintained for public and regimental/non-public funds by the fund holders concerned. In the event of any deficiency in the combined cash, the public funds shall have the first claim on all available cash.

One treasure-chest cash book only is necessary in the cash of units Operating the central treasure chest account system.

114. Rules regarding regimental/non-public funds.- For regimental/non-public funds, see R. A. I. Instructions and R.: I. A- F. Instructions.

115. Recoveries from Government Servants-How effected.- All recoveries due to Government from its employees shall, except where otherwise laid down, e.g., see rule 116 of these regulations, be adjusted through the pay bills/pay lists supported by the prescribed vouchers. A person who receives a claim, priced receipt or issue voucher shall, therefore, promptly forward it for adjustment to the authority responsible for the preparation of pay bills/lists.

116. Adjustment of amounts recovered on account of barrack damages.- Barrack damages recovered from individual men and units (see R. A. I Instructions 570 and 574; para. 292, Regs. for Medical Services of the Army and para. 159, Recs. for the M. E. S.) shall be paid into the treasury and the treasury receipt forwarded to the garrison engineer for adjustment.

117. Instructions regarding certain grants.- Instructions and rules in respect of the following will be found in the regulations noted against them:-

(i) instructions regarding the expenditure of the Annual Appendix III to these Training Grant and the maintenance of the Training Regulations. Grant accounts -Army.

*See also the pamphlet entitled "Regimental Accounts Indian Cavalry and infantry".
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| (ii) Air Force Minor Training Expense Grant. | Para. 146, P. & A.
Regs. for the Air Force. |
| (iii) Rules governing the administration of the Field Practice and Training Grant for engineer units and maintenance of the Grant accounts. | Appendix IV to these Regulations. |
| (iv) Educational Training Grant- Army. | Rules 285 to 291, P. & A Regs. for the Army, Vol. II Para. 150, P. & A. Regs. for the Air Force. |
| (v) Educational Training Grant- Air Force. | |

118.

119. Permanent advances to recruiting officers - How draw and accounted for.- Permanent advances authorised for recruiting officer shall be drawn in accordance with the instructions laid down in rule 105 Expenditure incurred against these advances shall be recouped by submission of detailed bills on P. A. F. A.-115 supported by vouchers. [See also rules 212 and 213.](#)

120. Adjustment of expenditure of a financial year in that year and drawal of payment of cheques issued during March before the end of March.- Expenditure pertaining to a financial year must be adjusted before the 31st March of that year, and officers concerned shall ensure that claims are submitted in sufficient time to admit of their being paid before that date.

Cheques issued up to and during March must be presented for payment before the end of that month and, except in special cases, cheques should not be drawn towards the close of March unless they are likely to be cashed before the 31st of the month. If cheques are issued after the 25th of the month the recipients shall be requested by the controller of accounts or the disbursing officer to present them for payment before the end of that month.

121. How correspondence shall be conducted.- Except as provided for in rules 70 and 93, all correspondence shall be conducted in accordance with the instructions laid down in R.A.I. (Instructions) (Chapter VIII) and R. I. A. (Instructions) (Chapter VI). Vouchers sent separately should be docketed with the number and account to which they are intended to be attached.

122.

123. Payment of bearing covers and recovery of postage.- Bearing service covers cannot be refused. The postage must be paid and recovered on a contingent bill [see item 96, Appendix II.](#)

124. Inter-departmental transfers.- The Defence Services shall not make charges against another department for services which fall within the class of duties for which the Defence Services are constituted. Without prejudice to this general principle, the Defence Services shall, in respect of inter-departmental transactions, charge and be charged for services rendered and supplies made to or by other departments, unless in particular cases or classes of cases Government in consultation with the Auditor General have decided that the inter-departmental adjustment would be unsuitable and undesirable.

Payments of amounts due by one department of Government to another shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving departments.

The principles and rules regarding inter-departmental transfers laid down in Chapter 4 of Account Code, Vol. I, shall in general be applicable to the Defence Services.

125.

126. Accounts of temporary camps, rest camps and detachment hospitals.- Officers in charge of temporary camps, rest camps and detachment hospitals shall keep a record of all articles of R. P. A. S. C., ordnance, clothing and medical supply received or issued by them. These records shall be audited locally to the extent considered necessary by the C. of A concerted. When the camp or hospital is broken up, the balance of the articles in hand shall be returned to the nearest arsenal, stores depot or station hospital as the case may be.

127. How charges for sanitarium, hill depot, etc, are met.- All charges in connection with army sanitarium and army and R. P. A. F. hill depots and such roadside camps, rest camps etc, as are opened specially to meet the requirements of the sanitarium and hill depots shall be met from the allotments indicated in rule 415, R.A.I and Appendix XXIV, P.& A. Regs. for the Air Force.

128. Hospital stoppage rolls for persons admitted to military hospitals.- The hospital stoppage roll (P.A.FA.-55) covers the period commencing from the 21st of the preceding month to the 20th of the current month. For further particulars [see item 12, Appendix 11](#), Regulations for the Medical Services of the Army. It shall show all the information required by the form and the cause of admission in hospital. However, in the case of soldiers/airmen and non-combatants enrolled under the I.A Act/I.A..F.. Act, preparation of hospital stoppage roll will be necessary only in cases where the individual is declared to be suffering from sickness caused by his own misconduct or imprudence (see rule 255, P. & A. Regs. for the Army, Vol. II and para. 124, P. & A. Regs. for the Air Force).

In order that recoveries may not be made from men exempt from hospital stoppages the unit commander shall furnish to the O.C. the hospital concerned the usual exemption certificate or cite the No. and date of the Part II orders notifying the exemption for submission with or citation on the hospital stoppage roll.

The names of soldiers/airmen and enrolled non-combatants detained in hospital shall be published in Part II orders of units so as to enable unit accountants to check the actual casualties with the hospital stoppage roll and recover ration allowance, where authorised, from the men concerned.

129. Charges for landing, delivery and shipment of Government stores,-

The following scale of charges shall be made for landing, delivery and shipment of stores :-

- (a) Karachi.- Port Trust Schedule rates.
- (b) Chittagong.- In accordance with the rates laid down in "General Rules and Schedules for the working of Railway Jetties at Chittagong Port, 1947."

130. Instructions regarding ration and forage return.- (i) The ration and forage return (P.A.F.S.-1519) shall be completed by the unit or formation in accordance with the general instructions on P.A.F.S.-1518 and kept on record for audit by the L.A O.

When a unit moves from one station to another, the officer commanding the outgoing unit will close its ration return showing transactions up to the date of entraining and hand over the return, with supporting vouchers and balances of stores, to the relieving unit (or to the O.C. station, if not relieved by another unit) and open a new one in the new station with a nil balance. These returns will be audited by the respective local audit officers at the old and/new stations.

- (ii) The ration and forage return contains
 - (a) an account of stores received and issued or consumed,
 - (b) account showing quantity and value of grain admissible and of that consumed, and
 - (c) account showing quantity of fodder and bedding admissible and of that consumed.
- (iii) (a) All rations of troops, airmen (including M.T. drivers) and enrolled non-combatants of Army and of Air Force entitled to free rations (see rule 485 R.A-I.) shall be drawn in full or as actually required during the month to which they pertain. Rules regarding under drawals are over drawals of rations are laid down in the R.A.I.

- (b) The cost of rations issued on payment shall be recovered in accordance with rules 496 and 496-A, R.A.I.
 - (c) Supplies of provision articles written off as free issues according to scale must be in accordance with standard authorised scale, any variations being explained as authorised substitutes or as extras issued under the competent financial authority (which must always be quoted).
 - (d) The balance of rations in hand brought forward at the beginning of the month must agree with the closing balance of the previous month's return: this balance must be checked under the orders of the officer commanding as to the correctness of the stock. Any surplus found shall at once be credited to Government in the return and deficiencies dealt With by the competent financial authority on loss statements. No readjustments of the balance shall be permitted subsequent to the audit of the return by the local audit officer.
- (iv) The following instructions for the preparation and adjustment of the forage accounts are to be carefully observed.
- (1) Credit shall be taken monthly in the forage accounts (b) and (c) of clause (ii) above, for the full value of standard rations of grain at stock book rates and the quantity of fodder. No alteration can be made in any item of the standard ration.
- (2) The account at (a), (b) and (c) of clause (ii) above must be balanced monthly and any credit or debit balance in each account carried forward to the succeeding month. The accounts at (b) and (c) shall, however, be closed on the 31st March, debits and credits in the two accounts being adjusted in the following manner:-
- (a) When both the accounts show a credit balance, 50 percent, of the unit's entitlement for the month of March (and not 50 percent. of the credit balance in the forage account for March) shall be carried over into April any excess over this quantity being surrendered.
 - (b) When both the accounts show a debit balance, the amount of the debit shall be referred for sanction of the competent financial authority.
 - (c) When one account shows a credit balance and the other a debit balance the actual amount required to wipe off the debit shall be transferred from the credit account. If any credit balance still remains, up to 50 percent of the unit's entitlement for March of the credit account only shall be carried over into April as at (a) above. If, however, the debit in one account is not covered by the whole of the credit in the other account, the uncovered debit shall be referred for sanction of the competent financial authority as at (b) above.

(3) Officers Commanding units are at liberty to feed their animals on any recognised. description of forage, subject to instruction (5) below and to fix the actual scale of issue; but are held responsible that the aggregate value of the standard rations of grain and the aggregate quantity of the standard rations of fodder are not exceeded during the financial year except in unavoidable circumstances. The object of the running accounts is to allow of a credit being accumulated by means of the issue of reduced rations or of cheaper grain when the animals are in light work which shall admit of a more liberal and varied ration being given when the animals are in hard work. Officers Commanding are not allowed to draw stock in excess of their immediate requirements. The local audit officers shall raise an objection against all large balances of stock in hand.

(4) Should the debit balance of a unit be attributable to the ration scale being necessarily increased to meet exceptional hard work connected with manoeuvres, the debit balance (not the total extra expenditure) arising from this cause must be met from the grant for the manoeuvres.

Debit balance due to other causes may only be written off by the competent financial authority after careful investigation of the circumstances and on its being proved to his satisfaction that the extra expenditure was unavoidable.

(5) The various descriptions of fodder which are in season, and the extent to which they are available shall be notified periodically in divisional orders (after taking the advice of the local farm and veterinary officers concerned) by the divisional commander after very careful scrutiny of their respective values and satisfying himself that the cheapest class of fodder is issued with due regard to the health of the Government animals and in the case of green fodder differentiating in the amounts to be issued according to the amount of hard work being done, less being issued as the work becomes hard. Demands of units shall be restricted to the prescribed descriptions and quantities.

When condemned human food, e.g., biscuits, etc., is pronounced by veterinary authorities as fit for animal consumption, it shall be issued at equal weight to brain.

(6) The utilization of any credit balance for the accumulation of stocks of forage is prohibited. Any balance of stock on hand on the 31st March after the issue of the daily feed should be carried forward as the opening balance of the following year's account.

(7) With reference to monsoon scales the period during which monsoon condition are held to prevail shall be decided by the divisional commander and must not exceed three months. The three months must be taken in block not in two or more portions except at stations where both the South-west and North-east monsoons are experienced; in such stations the period may be divided into two portions aggregating three months.

The monsoon scale of issue for green grass shall not be taken into use at stations situated trans-Indus .

(v) The following procedure shall be observed for utilising credits in the fodder account against debits in the grain account or vice versa, and in the adjustment of cost of carrots purchased for Government animals :-

- (a) Units shall intimate to the O. C., R. P A. S. C. regiment concerned, on the 1st of April each year, the approximate quantity of fodder/ value of grain which they wish to underdraw; for the provision of extra grain/fodder and/or for expenditure on carrots (giving quantity working on 1st year's average rate), by underdrawing fodder/grain during the financial year.

The O. C., R. P. A. S. C. regiment, shall then refer to the A. D. R. V. & F. (Farms) who, after consulting his resources, shall intimate by 1st June to the O.C., R. P. A. S. C. regiment, the total quantity that can be provided to meet the overdrawals of fodder and also the extent to which the intended underdrawals of fodder can be permitted.

The O. C., R. P. A. S. C. regiment, shall then intimate to each unit separately the amounts in cash to which fodder/grain can be underdrawn for the provision of extra grain/fodder and/or carrots. This limit shall not be exceeded without reference to the O.C., R.P.A.S.C. regiment.

- (b) In the case of grain underdrawn, it shall be valued at a rate to be notified each financial year in an Army Instruction. In the case of grain underdrawn, the unit shall be allowed to draw dry fodder or its equivalent on a value for value basis. For this purpose grain shall be valued at stock book rates for free issues as published in the Stock Book Rate List annually.
- (c) The amount involved in the case of purchase of carrots by the underdrawal of fodder/grain shall be intimated to the O. C., R. P. A. S. C. regiment, monthly for inclusion in budget compilations, the transaction to pass through the accounts of the unit concerned. The cost of carrots purchased by underdrawals of fodder/grain shall be debited to farms/ R.P.A.S.C. budget estimates.
- (d) Units shall obtain carrots by direct purchase and submit bills to the C. of A. for payment;
- (e) In the case of debit balances arising at the end of the financial year, fodder shall be written off at the last published all-Pakistan general supply rate of the Military Farms and grain shall be written off at the stock book rates for free issues in force at the time.

(vi) When the animals do not accompany a unit on its transfer to another station, the unit which takes over the animals shall also take over their forage account, but no unit shall be required to take over a debit balance. Should a debit balance exist, the officer commanding the outgoing unit shall be held responsible for the same and must, before leaving the station, apply for its write off.

(vii) Officers commanding units may utilize credits in their monthly account to the extent of ten annas per mensem for each horse and six annas per-mensem for each mule or bullock in purchasing for themselves any article bona fide to be consumed by their animals provided that the A.D.R.V.& F. (Farms) or the R.P.A.S.C. can find the necessary cash by short purchase of ordinary articles of rations not consumed. All articles required by the O. C. unit must be purchased by the A. D. R. V. & F. (Farms) or the R.P.A.S.C. and supplied by them to the unit. When demands have been submitted by units they may not be with-drawn except with the consent of the department concerned.

(viii) As regards recovery of the cost of forage rations issued to slaughter animals maintained by constructors at station butcheries, see para. 92, R.P.A. S.C. Regs.

131. Ration documents for animals transferred from and to remount depots.- Officers commanding regimental and departmental units shall send with the animals returned to remount depot or transferred to units, ration certificates showing the date up to and for which the animals have been rationed by the despatching unit.

In the case of transfer of animals from and an Army Remount Depot to another depot or a unit, the consigning depot shall send along with them a voucher for grain and fodder supplied for the animals for the period following the date on which they were handed over to the escorting party, vide rule 274, F. R., Part I. The consignee shall credit the quantities of rations received by the escorting party and strike off the quantities issued on the journey from his ration and forage return.

132. Record of insurance premia for boarded out horses and inspection thereof by L. A. Os.- Officers commanding remount depots shall record the recoveries of insurance premia in respect of boarders, in additional columns in the register maintained in accordance with instruction S32 R. A. I., the register shall inter alia show:

(i) Date on which amount of premium is deposited into treasury, and number and date of treasury receipt.

(ii) How the treasury receipt has been disposed of.

The registers shall be presented to the L.A.Os. for inspection. The L.A.O. shall see that insurance premia have been correctly recovered and credited to Government for the first year as well as for subsequent years for which an expansion of allotment has been allowed in respect of each border. The total number of boarders shown as outstanding in the register shall further be verified by a comparison with the number shown in the Animal Register as boarders.

133. Register of insurance fees for horses hired for recreational purposes.-

A register showing the following particulars shall be maintained by officers commanding units holding matured and trained horses on their establishments, in respect of horses hired as 7/8ers for recreational purposes under the provisions of Instruction 826 to 830, R.A.I.

- (a) Regimental No. of horse.
- (b) Squadron.
- (c) Rank, name and full address of the officer hiring the horse.
- (d) Date from which hired.
- (e) Regimental order and date.
- (f) Date of return to ranks.
- (g) Regimental order and date.
- (h) Insurance fee recovered.
- (i) Date on which insurance fee is deposited into treasury and the number and date of treasury receipt.
- (j) How the treasury receipt has been adjusted.

A similar register, modified according to requirements, shall be maintained in remount formations in the following cases:-

- (i) When a pony issued "on command" to an officer of the Remount Wing of the P.R.V. & F.- Corps is removed for the purpose of playing polo to a station other than that of the depot on the strength of which the animal is borne.
- (ii) When a colt or filly is leased on hire for open racing or other authorised racing.

These registers shall be open to inspection by the local audit officers,

134. Responsibility of unit for correctness of orders and returns and of U. As. for checking returns.- Although unit accountants should, in the ordinary course of their accounting duties, notice irregularities in returns, Os. C. units shall be responsible for seeing that the unit accountants who work under them, correctly check the various returns with the administrative orders they themselves issue. The O. C. and not the unit accountant is responsible for the correctness of returns and for un-authorised issues made through the submission of incorrect returns.

135.

136. Report regarding deficiencies/ discrepancies in the imported stores, where replacement or recovery is required from suppliers-(i) (a) In order that effective measures may be taken by Pakistan representatives in foreign countries against contractors, who are responsible for losses the consignee shall in all cases where replacement or recovery of value of the stores involved is required, communicate the fact by a letter (discrepancy report) to the Pakistan representative concerned as soon as they are aware of the damage or shortage, instead of merely noting their request on the copy of the Packing Account/Packing List to be returned to the Pakistan representative late on.

- (b) The latter shall contain full particulars of the damage or loss, indicating, as far as possible, where the responsibility of the supplier lies and where free replacement, free repair, or refund of value of stores by them is expected. Number and date of the letter shall be quoted in the Packing Account Packing List. Trivial discrepancies shall not be reported to the Pakistan representatives. For this purpose, discrepancies shall be considered as trivial when the total value of the loss on one consignment covered by one accounting document does not exceed rupees fifty.
- (c) Responsibility for watching the final settlement of the discrepancy report shall invariably rest with the consignee.
- (d) Losses occurring as a result of non-acceptance of discrepancy reports (where the stores have been brought on charge as received) either in full or in part by the supplier, shall be treated as losses of public money. Action to regularise the amount of such losses shall be initiated by the consignee on P. A. F. A.-498 for submission to the competent financial authority, vide rule 77, F. R Part-I I, read in conjunction with rule 76(c).

(ii) The instructions at (1) above do not apply to the consignments received from U. K. Depots (War Office Stores), which shall continue to be dealt with in accordance with the procedure separately laid down for the purpose from time to time by the Ministry of Defence, Government of Pakistan.

137. Articles purchased out of office allowance and allowance for the purchase of petty stores are not returnable to the departments of supply- Articles provided out of office allowance and allowance for the purchase of petty stores (para.138 and 128-A, P. & A Rees. for the Air Force/rules 295, 296 and 308, P. & A. Regs. for the Army Vol. 11) shall not be returned to the departments of supply but, when unserviceable and beyond repair, shall be disposed of by the O. C. to the best advantage of the State and if

sold, the sale proceeds shall be credited to the unit's officer allowance fund or petty stores allowance fund, as the case may be.

138. Rules regarding military treasure chests.- Rules for the guidance of officers in charge of military treasure chests, are contained in Appendix VI

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CHAPTER II- ARMY, AIR FORCE AND OTHER ESTABLISHMENTS
SECTION 1- GENERAL INSTRUCTIONS.

150. Duties of officer taking over command of unit.- In the event of transfer of command, the officer taking over charge of a company/squadron/battery/unit shall satisfy himself-

- (1) that the cash payments during the month as shown in the cash book agree with the entries in (a) the pay and mess book and (b) the stoppage account in company/squadron/battery/ unit ledger, also that they are supported by receipts and vouchers where necessary.
- (2) that all company, etc., bills received up to and for the 20th of the preceding month have been paid by the last pay day of that month.
- (3) that the amounts of money and stores handed over agree with the balance shown in the cash book and stoppage account or store accounts.
- (4) that the amount of permanent advance given to meet contingent expenses has been accounted for, vide rule 217, P. & A. Regs. for the Army, Vol. II. and para. 202, P. & A. Regs. for the Air Force, and

that the duplicate copy of P. A. F. Z.-2081 and the required copies of specimen of his signature are sent to the U. A. for submission to the C. of A. with his first pay bill :-[See rule 110.](#)

151. Responsibility of O. C. regarding accounts- The O. C. shall be responsible that the accounts of his unit are kept in conformity with the regulations and that the rules for the distribution of pay are strictly observed.

152. When pay is issued.-The pay of all officers combatants, non-combatants (enrolled and unenrolled) shall be issued on or as soon after the 1st of the following month as possible, but see rule 140. F. R. Part I.

153. How pay of personnel attached to other units is drawn.-The pay of officers temporarily attached to other units shall continue to be drawn in their own unit and paid by the C. of A. as laid down in rule 40 (i) (a).

The pay of soldiers / airmen attached to other units shall be included by the accountant in the pay bill of their own unit, and the pay due less authorised stoppages shall be remitted to them by Government draft- [see rule 19](#), but when men belonging to a unit which has proceeded on field service are attached to other units, their pay shall be drawn by the unit to which they are attached.

For rules regarding payment of students of regular units attending certain Army schools and courses of instruction in Pakistan, see Appendix. X.

154. Procedure regarding payment of Army units on transfer from and to an audit area.-When an Army unit moves to station in the payment of another C. of A. its accounts shall be transferred as follows:-

- (i) If the headquarters of the unit leaves the old station on or before the 15th of a month the C. of A. of the new audit area shall take the unit into his payment from the 1st of that month, and the account for the month shall be submitted to him accordingly.

If the headquarters leave after the 15th, the unit shall remain in the payment of the C. of A. of the old audit area for that month, and the accounts for the month shall be submitted to him. The C. of A. of the audit area to which the unit is transferred shall assume payment from the succeeding month. Should any officers desire their pay to be sent to new agents in consequence of such transfer, forms showing full particulars of payments to be made to bankers or agents shall be sent to the unit accountant, [see rule 195](#).

- (ii) On transfer of a unit from one audit area to another, the C. of A. shall send, for reference and return, the audited accounts of the unit for the month preceding that in which the transfer takes place, to the C. of A. of the audit area to which

the unit has been transferred. This shall serve as a last pay certificate of the unit on transfer.

- (iii) When, during transfer, the unit takes part in manoeuvres or is stationed at a camp of instruction or on the lines of march en route to its new station, its cash requirements shall be arranged by the C. of A. who deals with its accounts.
- (iv) When a unit is only temporarily detached from its audit area it shall remain in the payment of the C. of A. of the audit area from which it is detached.

155. Accounts of funds.-The accounts of all public funds shall be balanced monthly (vide rule 112) and cash credits verified by the quarterly or periodical audit boards (see R. A. I., rule 520 and instructions 745 and 746 and R.I.A.F. rule 254). As regards regimental/nonpublic funds, [see rule 114](#).

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SECTION 2- INSTRUCTIONS FOR THE PAYMENT OF TROOPS, AND ESTABLISHMENTS OF ROYAL PAKISTAN AIR FORCE.

160. Preparation of pay lists and P. & M. books.-(i) The accounts of Pakistan Army units and establishments of Royal Pakistan Air Force shall be maintained in a monthly pay list (P. A. F. A-2) and a pay and mess book. The pay list shall be compiled by a unit accountant who will be detailed from the Military Accounts Department to work in the unit office. The pay and mess book shall be maintained by the company/squadron/unit commander. In the case of units which are not on field service, only one cash payment shall be made to each soldier, airman and non-combatant (enrolled. or unenrolled) monthly. [See also rules 40 and 152](#).

(ii) The accountant attached to the headquarters of each P. A. M. C. company is responsible for the preparation of pay list for the whole company. In the effacement column the amount due to each hospital on account of pay and allowances of the P. A. M. C. detachment serving with each hospital shall be shown separately after deduction of the amounts due from the men concerned on account of subscriptions to regimental funds maintained centrally at company headquarters. e. g., thrift funds, etc. Details of these are furnished to the accountant monthly by the 20th of each month by the officer commanding the company headquarters separately for each hospital. The C. of A. shall issue (a) cheque to the Os. C. hospitals for the net amounts due to them and (b) the

cheque for the pay of the personnel serving at company headquarters plus accounts on amount of the subscriptions to regimental funds referred to above to the officer commanding the P. A. M. C. company in accordance with the provisions of rule 134 F. R., Part I.

The accountant shall also prepare extracts from the pay list for each hospital establishment and forward them direct to officers commanding hospitals. To these extracts shall be attached the statements of regimental fund deductions referred to above. The officer commanding P. A. M. C. company is responsible for the preparation of the pay and mess book for the personnel serving at company headquarters only. As regards Os. C. hospitals [see rule 168 \(iii\)](#).

161. Part II orders to be sent to U. As—(i) The adjutant/O. C. unit shall send to the unit accountant daily two copies of Part II orders and all information affecting the pay and allowances of personnel in the unit.

(ii) In the case of officers, Part ii orders shall specifically notify the following information :-

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| (a) When an officer quits his unit under circumstances necessitating the issue of a l.p.c. | The date of relief, stating whether in the forenoon or afternoon.
(1) The date of resuming duties stating whether in the forenoon or afternoon.
(2) The date of landing in Pakistan, where applicable quoting divisional, brigad sub-area or Air Head quarters order. |
| (b) When an officer joins a unit whether on return from leave or otherwise. | |

(iii) In the case of attached men the O.C. shall also send extracts from Part II orders to the O.C. the unit to which the men belong for re-publication is the Part II orders of that unit.

(iv) See also rule 128 regarding hospital stoppage rolls.

(v) The accountant shall see that all Part II orders have been received by him consecutively and none are missing.

(vi) The accountant shall ensure that all orders received by him up to and for the 25th of a month are adjusted in the pay list and pay bills for that month.

162. Submission of claims to U. As.-The company/squadron/unit commander shall Also furnish the unit accountant daily with the bills, vouchers or documents laid down in Appendices I and II or other regulations in consequence of the orders issued during the previous day for check and inclusion of the authorised amounts in pay bills and pay lists and for other necessary action.

163. Procedure regarding preparation of pay lists.- (i) The unit accountant shall prepare the company/squadron/units pay list on a nominal basis from the

orders, claims and other documents (vide rules 161 and 162 and para. 140, Clothing Regulations) received by him up to the 25th of the month to which the pay list pertains and shall finally complete it on the evening of the 27th of the month. On the following day he shall make over the pay list to the company/ squadron/unit commander who shall retain the pay list for one day and return it to the accountant duly signed with his observations thereon. The procedure regarding amendments to the pay list laid down in rule 195, shall be observed. The unit accountant shall prepare the fair copy of the pay list, obtain the company/squadron/unit commander's signature thereon and submit it to the C. of A. by the 30th of the month with the commander's memorandum, if any, one copy of Part II orders and supporting vouchers.

(ii) In the case of units which are located at stations other than that in which the office of the C. of A. is located, the O. C. shall send to the C. of A. an express letter (or a telegram when a letter cannot reach the office of the C. of A. one clear day before the close of the month) showing the amount due on the pay list to each company/squadron/unit separately. When a telegram is used a post copy thereof shall be posted on the same day.

(iii) The C. of A. shall pay the amounts in accordance with rule 134, F. R., Part I.

(iv) When the amount of pay list has been demanded in advance by separate letter or telegram as provided for in (ii) above, an endorsement in the following words shall be made on the pay list across the cheque encasement cage in Form 2 "Payment separately applied for and no payment due on this pay list."

(v) When the training-company of a regimental/crops centre, located at a station other than the headquarters of the affiliated unit, regimental remittances, e.g., family allotments in respect of the affiliated unit may, if so desired, be included monthly in the pay cheque of the training company by corresponding deduction in the pay cheque of the affiliated unit. -

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SECTION 3- PAY AND MESS BOOK

168. Procedure regarding preparation of p. & m. book.-(i) The pay and mess book (P. A. F. A.-2 (b)) serves as the acquaintances roll of (and also a record showing the number of rations drawn for) the men of the company/

squadron/unit and shall be maintained by the company/squadron/unit commander by whom it shall be opened from the commencement of the month to record the transactions in respect of rations. Separate pay and mess books on P.A.F.A.2 (a) or (b) shall be maintained for personnel of the R.P.A.F. and for non-combatants (unenrolled). The total number of rations issued in the ration return shall agree with the total number of rations shown to be authorised for issue in the pay and mess book of the unit. The regimental/unit numbers, ranks and names of men shall be entered in the pay and mess book in the order in which they appear in the pay list. The Dr. and Cr. balance columns 11 and 5 shall be carried from the closing balances of the previous month's pay and mess book. The amount due to each man on account of pay and allowances including clothing and kit allowance* as per monthly pay list prepared by the accountant shall be entered in column 6 column 10, total credits, will be the total of columns 5 to 9, i.e., the amount of pay, etc., due including clothing and kit allowance* as shown in the pay list plus the opening credit balance.

(ii) Amount paid from regimental/non-public funds to men shall not be shown in the pay and mess book.

(iii) In the case of units the P.A.M.C., Os. C. hospitals shall on receipt of the extracts from the pay list referred to in rule 160, take steps for the preparation of the monthly pay and mess book for the men serving under them taking into account the regimental fund deductions shown in the statements attached to the extract from the pay list. They shall ensure that these pay and mess books are complete in all respects. Special care shall be taken to see that acquaintances for cash payments are obtained and that the number of rations drawn is entered.

(iv) In the case of detachments of M. T. companies, p. and m. books shall be prepared by the headquarters of the unit separately for each detachment and sent together with Government drafts to the Os. C. detached sections to enable them to pay their sections. Particulars in column 3 shall be completed from part II orders and checked against a certificate rendered monthly by the O. C. detachment shall return the p. and m. books duly completed to the headquarters of the units after pay has been disbursed and undisbursed amount being credited into the treasury and the treasury receipt sent along with the p. and m. books.

(v) The unit accountant shall check the entries in the ration columns of the pay and mess book and see that they are correct and that full particulars of rations etc. drawn have been shown. He shall also check the title to free.

*suspended for the present in so far as the Army is concerned.

rations as shown in the pay and mess book with the number issued as shown in the ration return and then return with the least possible delay the pay and mess book to the officer concerned.

(vi) The L. A. O. shall exercise a test check over the title to free rations as shown in the pay and mess book during the course of local audit of unit accounts.

I. Public Stoppages.

In the column for public stoppages the officer commanding company/squadron/unit shall allocate against the name of each man public stoppages debited by the accountant in lump sum in the summary of the monthly pay list. The total public stoppages in the pay and mess book shall agree with the total intimated for debit in the monthly pay list.

Regarding payment of accounts recovered on account of barrack damage, [see rule 116.](#)

ii. Unit bills and unit non-public funds subscriptions

(i) All sums due from each man on account of unit bills and deductions including those on account of clothing and kit allowance*, vide rule 170, shall be entered in the several blank columns provided for the purpose in the p. and m. book, a separate column being used for each fund, the name of the particular funds being entered in manuscript. These deductions do not in any way affect the monthly pay list of the company squadron unit and shall not therefore be intimated to the accountant except as provided for in rule 160.

(ii) Recoveries on account of purely private transactions (e.g. cost of entertainment tickets, cycle hire, cinema tickets mess chits, etc.), shall not be effected through the pay and mess book.

III. Total Deductions.

In column 26 of the pay and mess book the officer commanding company squadron unit shall enter the amount of the total deductions plus the opening debtor balance, i.e., the total of column 11. and columns 12 to 25. The difference between the total credits, column 10, and total deductions, column 26, will be available for the monthly cash payment.

IV. Total Debits.

The total debits, column 29, will be arrived at by adding the figures of columns 26 to 28. The closing balance, columns 30 and 31, will be the difference between the total debits, column 29, and the total credits, column 10.

* Suspended for the present in so far as the Army is concerned.

V. Acquaintances

(i) The signatures or thumb impressions of the men concerned shall be taken on the pay day on the pay and mess book and the pay and mess book shall be attested by two witnesses and signed by the officer commanding company/squadron/unit. Acquittances for payments made on other than pay day shall be attested by the paying officer.

(ii) Pay and mess books shall be open to inspection by the L. A. O.

169. Posting of regimental deductions in p. and m. books.- Regimental unit deductions from pay of men shall be recorded by the company/squadron/unit commanders concerned during the month under the columns "Regimental bills and subscriptions" of the pay and mess book against the names of the men concerned.

170. Maintenance of clothing and kit allowance fund account.- Except in the case of clerks of recruiting offices, Os. C. shall take steps to recover all or portion of the monthly/half-yearly clothing and kit allowance drawn by soldiers/airmen and non-combatants (enrolled or un-enrolled) as laid down in paragraph 130, Clothing Regulations/Appendix X, P. & A. Regs. for the Air Force.

Note.- This rule is inoperative at present in so far as the Army is concerned.

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SECTION 4 - INSTRUCTIONS REGARDING MISCELLANEOUS MATTERS.

175. Inclusion of ration and extra ration money in pay in list.- Ration allowance and extra ration money shall be included separately in the pay list against the names of the men concerned, but in the case of detached personnel [see rule 176.](#)

176. Condiment and ration allowance- How claimed.- Condiment allowance for the men entitled to get it shall be drawn at the rate and under the rules laid down in rule 41, P. and A. Regs. for the Army, Vol. II, and para 107, P. and A. Regs. for the Air Force, along with the pay of the men for the month for which it is due and paid in the month following that to which the claim relates. The amount shown in Form No. 7 of P.A.F.A.-10-A shall be charged in lump in the summary of the pay list. Any readjustment subsequently found necessary with reference to the number of rations actually drawn in the month shall be made in the next month's claim.

For condiment allowance for all ranks of Army and Air Force attached to another unit or formation see item [5 Appendix II](#).

The unit accountant shall credit the ration allowance due to men who are detached from the headquarters of the unit and are not in a position to receive rations in kind against their names in the pay list with reference to the particulars given in Form No. 2 of P.A.F.A.-10-A.

177. Settling up of men becoming non-effective.- In case of men becoming non-effective during the month the company/squadron/unit commander shall furnish the necessary information to the accountant. This information shall include all public stoppages, etc., up to date, against the men. On receipt of this information the accountant shall, after ascertaining from other company/squadron commanders whether there are any demands against them, make up the men's pay in the pay list and send an extract on a slip to the company/ squadron/unit commander who shall settle up with the men and take their acquittances on the pay and mess book. The amount shall ordinarily be paid for the time being from the permanent advance held by the company/squadron unit commander for the purpose [\(see rule 211\)](#). If this is not possible and it is considered unavoidable to settle up with the men before they leave, the unit accountant shall, on receipt of the necessary information, at once prepare a supplementary pay list for the men and submit it to the C. of A. for payment.

Pay will be drawn as provided for in rule 204, P. end A. Regs. for the Army, Vol. I, for men invalided from the service with or without gratuity up to and for the date of actual discharge specified by the O.C. the unit in Part 11 orders.

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179.

SECTION 5- ADVANCES.

180. Payment of authorised advances.- (i) Authorised advances of pay, vide rule 200, P and A. Regs. for the Army, Vol. II, and para. 171, P. and A. Regs. for the Air Force, shall be paid by the C. of A. to the company/squadron/unit commander, on receipt of an application showing for whom an advance is required, the amount required for each man, the circumstances under which required and a receipt (unstamped) for the total amount required. When required for men going on leave, the period of the leave shall also be stated and, in the case of advances granted under rule 200 (viii) (b), P. and A. Regs. for the Army, Vol. II, and para. 171 (b), P. and A. Regs. for the Air Force, a certificate shall be furnished that the pay of these men cannot be remitted to them by Government draft or money order when on leave [\(see rule 19\)](#).

This application shall be submitted in duplicate through the accountant of the unit who shall retain one copy for adjustment in the pay list of the month to which the advance pertains and shall pass the other copy to the C. of A. for payment.

(ii) When an advance is sanctioned for a M. T. driver of Army/Air Force Service (vide rule 204. P. and A. Regs. for the Army. Vol. II/para.177-A, P. and A. Regs. for Air Force), to enable him to pay the fine awarded by a civil (criminal) court, an application supported by sanction of the competent authority referred to in R. A. I rule 391 R. 1. A.

F. rule 146 and a receipt (stamped where necessary) of the driver shall be submitted by the O. C. through the accountant to the C. Of A. for preaudit and payment.

The advance shall be adjusted as indicated in rule 184 (i), P. and A. Regs. for the Army, Vol. II/para. 203., P. and A. Regs. for the Air Force.

(iii) Regarding advances to officers see rule 200 of these Regulations and Chapter VI. P. and A. Regs. for the Army, Vol. II, and P. and A. Regs. for the Air Force.

(iv) Regarding advances drawn on the authority of Emergency Cash Requisitions (Defence Services) see rule 58 of these Regulations. rule 177 (ii), P. and A. Regs. for the Army, Vol. II/para. 181 (Viii) P. and A. Regs. for the Air Force, and rule 128, Passage Regs. The authority for the adjustment of these emergent advances is the C. of A. of the area in which the treasury paying the advance is located except in the case of personnel in the payment of the Field C. M. A., the C. of O. F. Accounts and the C. of A., Air Force.

181. Haw advance of pension is claimed and adjusted.- Requisitions for an authorised advance of pension shall be submitted on P. A. F. A.-370 in duplicate through the unit accountant who shall forward one copy to the C. of A. for payment and retain the other copy for adjustment in the pay list of the month in which the payment is made. (See rule 36, Pension Regs., Part III and item 94, Appendix II)

182. Advance for rail fares of men granted leave and adjustment thereof.- (i) Company/squadron/unit commanders shall draw from the C. of A. an advance of money required for railway fares of men granted leave at Government expense (vide rule 6, Passage Regs.) on an application supported by a receipt (unstamped) for the amount required. The advance shall be adjusted (if possible in the same month) by the submission of a bill on P.A. F. A.-115 which shall be en faced with an endorsement, "In adjustment of an advance of Rs....., received as per....., dated.....," and shall be supported by P. A. F. T.-1720 in original duly signed by the station master. The names of J. C. Os. who proceeded on leave shall also be stated.

(ii) When a reduction is made in rail fares after men proceeding on leave have entrained for their homes, no claims shall be rendered against the railways concerned on account of the excess charge for the return journeys of the men concerned.

183. Claims regarding unused return journey vouchers.- Os. C. shall obtain refund of the unused return journey vouchers, vide rule 7, Passage Regs and submit to the C. of A. concerned a statement showing names, etc., of men and amount of return fares due to the Government to enable him to watch the credit of the amount.

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SECTION 6- POST-AUDIT AND PRE-AUDIT CLAIMS.

189. Claims included by U. A. in pay lists and those sent for pre-audit.- Claims which are of a regular nature, e.g., condiment allowance, line contingent allowance and ration money, vide Appendix II, do not require to be pre-audited shall be inclined in the pay lists by the unit accountant who shall carefully scrutinise and check these claims and pass them under his initials and at the same time enter code number of the classification thereon. Claims requiring pre-audit shall after Check by him be submitted to the C. of A. Such claims shall be endorsed by the unit accountant "checked" initialled and by him in token of having done so.

Any doubtful claims requiring, in the opinion of the unit accountant, pre-audit by the C. of A. shall be submitted by him to the C. of A. through the O. C. with an expression of his opinion citing the various orders bearing on the subject. Similarly, claims specially prescribed for pre-audit ([see rule 90](#)) shall also be sent to the C. of A.

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SECTION 7- LAST PAY CERTIFICATES ON TRANSFER AND RETIREMENT

192. Issue of 1.p.cs. in case of transfers and retirement.- See F.R., Part 1, rules 155-157.) The 1. p. c. of a person transferred to another unit or to the reserve or pension shall be prepared by the unit accountant and issued by the

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company/squadron/unit commander on notification of transfer, etc. The further procedure to be followed is as laid down in rules 57 and 201.

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SECTION 8- PAY BILLS AND LAST PAY CERTIFICATES OF OFFICERS, ETC.

195. Procedure regarding preparation and submission of officers pay bills.-

The accountant shall, prepare the pay bill or officers, and other establishments not attached to companies/squadrons with reference to the preceding month's pay bill and information and Part II orders received up to the 24th of the month (or such earlier date as may be fixed) and submit it to the C. of A. so as to reach him not later than the third day preceding the close of the month, the actual date of despatch of the pay bill from out-stations being fixed by the C. of A. with reference to the period of transit by post. All allowances authorised for the unit as a whole (e.g. office, mess, band and other allowances) as also other allowances due to officers, and others which are not payable through company squadron commanders and all miscellaneous claims shall be included. Regarding funds and income-tax deductions, [see rules 33 to 35 and 197.](#)

Two days before the date fixed for the despatch of the pay bill the accountant shall close it and place it before the O. C. the unit who may retain it for a day for scrutiny by himself and by the other officers of the unit. In cases where, as a result of the scrutiny modification is asked for by the O.C. and the accountant agrees that modification is necessary, he shall make the necessary change. Where, however, he does not consider any change to pay bill to be required, no change shall be made and it shall be open to the O. C. to, write a memorandum regarding the alteration he considers necessary. The pay bill duly receipted and stamped by the payees shall be returned to the accountant on the morning of the day fixed for the despatch of the pay bill. The officers shall receipt the pay bill for the amount to be remitted to them or their agents or bankers or the O. C. The signature of one officer for another unless supported by the legal power of attorney, cannot be accepted as a legal acquittance nor can any payment be made on a letter of authority unless it is properly stamped as power of attorney under the provincial acts of the provinces in which they are executed and registered. The pay bill shall be signed by the O. C. and forwarded to the C. of A. with the memorandum referred to above (if any), cheque slip and one copy of Part II orders [see rule 161 (i)] and supporting voucher (see also rule 197). The accountant shall keep a copy of the L

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pay bill and of the memorandum referred to above for record and future reference. When an officer requires his pay and allowances to be remitted to his bankers or agents for the first time or when he changes them, a letter of authority indicating the name and address of the bankers concerned and duly countersigned by them shall also accompany the pay bill.

The pay and allowances of officers shall be paid by the C. of A. as laid down in rule 40 (i) (a). The remaining amount of the pay bill due to the unit shall be paid by the C. of A. as laid down in rule 134. F. R., Part I.

196. Submission of monthly general certificate.- Certain information and certificates required by the accountant for completion of the pay bills or pay lists have been embodied in the form of a monthly general certificate (P.A.F.A-10-A) which shall be made over by the O.C. the unit to the accountant by the 24th (or such earlier date as may be fixed) of each month according to the actual date decided on by the C. of A. for the dispatch of the pay bill. Any alterations of the amount billed for by the accountant and paid by the C. of A. with reference to the information given in the monthly certificate owing to change of circumstances during the period intervening between the date of sub-mission of the monthly certificate and the end of the month, shall be made by the officer responsible for the payment of the amount shown in the pay bill or pay list affected, and he shall inform the accountant at once of the alterations so that the payment may be adjusted in the next pay bill.

197. Procedure regarding recovery of P.M.S.F.P. and P.M.W. and O.- Funds Subscriptions and donations to the Pakistan Military Service Family Pension Fund and Pakistan Military Widows' and Orphans' Fund shall be deducted by the unit accountant from the officers' pay and allowances through their pay bills, vide rule 267, F.R., Part – I. When pay is drawn for the first time or when any change takes place in subscriptions, etc., the recovery shall be effected with reference to the information contained in the 1. p. c. or with reference to the intimation received from the C.M.A. (P), Lahore. In other cases, the recovery shall be effected with reference to the last pay bill. When however their pay is drawn provisionally, the recovery shall be made provisionally with reference to the information furnished by the officers regarding the class and the particular fund to which they subscribe P.A.F.A.-411 shall be completed, brief and concise particulars regarding the difference, if any, between the past and the present month's recoveries inserted in the "remarks" column and the forms forwarded in duplicate by the unit accountant separately for P.M.S.F.P. and P.M.W. and O. Funds together with the pay bill of officers.

The following information shall be furnished in the "remarks" column of the form in case of leave and transfer:-

- | | |
|--|---|
| (i) When an officer proceeds on leave. | The nature period and date of commencement of each kind of leave. |
|--|---|

- | | |
|--|--|
| (ii) When an officer returns from leave <i>ex-Pakistan</i> | No. and date of order granting leave.
Date fore or afternoon on which struck off and that of embarkation/emplanement where applicable.
Date of rejoining unit, disembarkation deplanement in Pakistan and that up to which recovery has been effected. |
| (iii) Transfer to or from unit. | The unit to or from which transferred and the date up to which recovery has been effected. |

198. Subscriptions to regimental/non-public funds.- The monthly subscriptions and donations to the various regimental/non-public funds and also mess and band subscriptions shall be paid direct by the officers concerned.

199. Rebate of and exemption from income-tax.- As regards rebate of and exemptions from income-tax, [see rule 35.](#)

200. Procedure regarding payment to an officer on leave.- The pay of an officer absent on leave (including privilege leave) in Pakistan may be drawn and paid as laid down in rule 195, vide rule 142, F. R., Part I. Privilege leave allowances of an officer proceeding on privilege leave *ex-Pakistan* taken by itself or combined with other leave may be drawn as laid down in rule 143, F. R. Part I.

When an officer proceeds on leave or on duty in Pakistan and desires draw his salary up to the date of leaving his unit, vide rule 140, F: R. Part 1, in addition to an authorised advance of pay, the accountant shall prepare a supplementary pay bill for pay and allowances of the officer up to the date of leaving the unit plus the authorised advance and adjust therein all demands due by the officer including income-tax, fund subscriptions and other monthly subscriptions due to be recovered for period covered by art advance of privilege leave pay. The bill signed, receipted and stamped (if necessary) by the officer and countersigned by the O. C. shall be forwarded to the C. of A. for payment.

When an officer is proceeding out of Pakistan, the O. C. shall furnish the accountant twelve clear days before the anticipated date of embarkation, with the necessary particulars in P. A. F. A.-449 or A. F. F. 148-S, as the case may be. The accountant shall, on receipt of these documents, prepare a supplementary pay bill for the officer drawing pay and allowances due up to and for the date preceding embarkation plus the authorised advance if the officer wishes to draw one, less fund and income-tax deductions, vide rules 33 and 197 and forward it to the C. of A. duly completed along

with the above mentioned forms for preaudit, payment and issue of a final 1. p. c. as laid down in rules 57 and 201.

201. Rules regarding 1. p. cs. of officers- The instructions in rule 57 regarding 1. p. cs. shall be observed when an officer quits his unit under circumstances necessitating the issue of a 1. p. c. When an officer joins a unit on return from leave or otherwise, his name shall be brought on the pay bill of the unit which he joins, on receipt of a 1. p. c. from the officer or the C. A. or the High Commissioner for Pakistan in the U. K. If, in the last case, the officer is not in Possession of a 1. p. c., a reference shall be made to the C. of. A. before including his name in the pay bill of the unit to which he is posted in Pakistan as required by rule 155, F. R., Part 1. The reference shall be supported by a personal certificate signed by the officer which shall embody information on the following points :-

(i) Date up to and for which the officer was last paid in the U. K. and the particular authority or agency by which he was so paid.

(ii) Amount of advance received, if any-

(a) ex-Pakistan before embarkation, or en route,

(b) from the embarkation commandant at the port of disembarkation in Pakistan.

(iii) Particulars of any family allotment made in the U. K.

202. Procedure regarding payment to officers in foreign countries for language duty.- The rates of pay and allowances of officers detailed for language duty are laid down in Chapter IX, P. and A. Regs. for the Army, Vol. I.- The procedure for the payment of pay and allowances of these officers is described in rule 157, F. R. Part 1. See also Language Regulations.

203. How pay of establishments on nerrick or special rates drawn.—(i) The pay of establishments on nerrick rates of pay shall be drawn on P. A. F. A-3, 3 (a) or 3 (b) with reference to the rates published in brigade. sub-area or station orders or, in the case of the Air Force, in daily routine orders, Part II

(ii) The pay of extra temporary establishment sanctioned on P. A. F. A.-497 shall be drawn through the regular pay lists or pay bills giving the names of the persons and the rates of pay sanctioned and the first pay bill/pay list supported by the original P. A. F. A-497. P. A. F. A-113 shall not be used in such cases.

204. Travelling allowance bills.- Instructions regarding travelling and daily allowances bills are laid down in rule 58.

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SECTION 9.-PERMANENT ADVANCES

210. Permanent advances- How drawn and recouped-[See rule 105.](#)

211. Permanent advance for the settlement of men discharged, etc.- The permanent advance authorised in rule 216, P. and A. Regs. for the Army, Vol. II/para. 178, P. and A. Regs. for the Air Force, for each company/squadron/ unit commander to meet payments to men who become non-effective, are transferred, or proceed on leave shall be recouped when payment is made to the company/squadron/unit commander on the next monthly pay list.

212. Cash books for permanent advances.- Officers receiving permanent advances shall maintain a separate and simple cash book (vide rule 112) for each kind of permanent advance.

213. Responsibility of officers receiving permanent advances.-Officers receiving permanent advances shall be held personally responsible for the amounts until they have accounted for them (to their successors) in the manner prescribed in rule 217, P. and A. Regs. for the Army, vol. II/ para. 202. P. and A. Regs. for the Air Force. The provisions of rule 150 are also applicable.

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SECTION 10- OBJECTIONS ON AUDIT

217. Action to be taken on audit objections.- Objections and observations raised on audit of the pay accounts of a unit shall be communicated by the C. of A. to the O. C. who shall pass it to the accountant for the adjustment of any amounts objected to as indicated below. In the case of persons whose pay is not drawn through the pay bill/pay list, recovery shall be effected as laid down in rule 120, F. R. Part I.

- (i) When a charge is inadmissible, the amount objected to shall be at once credited to Government in the current pay bill/pay list by debiting the account of the person affected.
- (ii) When an amount has been undercharged, the amount shall at once be credited to the account of person concerned.

- (iii) When a charge is admissible but has not been properly vouched, or if the objection appears to be incorrect, the recovery shall be deferred until receipt of the final decision of the C. of A. on the explanation etc., furnished by the accountant through the O. C. (see also Chapter XIII, F. R., Part 1). When recovery is effected on, account of an objection, its necessity shall be explained in the column for remarks in the pay bill/pay list.

218.

219.

SECTION 11- UNITS ON FOREIGN SERVICE

220. Preparation of pay accounts of units- The accounts of units on foreign service shall be prepared under the foregoing rules by the unit accountant who proceeds with the unit. The accounts of the depot shall be prepared by the unit accountant of the depot. The accounts of the unit as well as the depot shall be rendered to the C. of A. in whose audit area the headquarters of the regimental centre of the unit are located.

221. Information and documents furnished by depot commanders to U. As.- On proceeding on foreign service, company/squadron/commanders shall make over to the depot accountant a roll showing regimental numbers and names of men remaining at the depot, the rates of pay and allowances drawn and the date to which paid. The latter information shall be entered in the statement by the unit accountant. The O. C. the depot shall furnish the unit accountant at the depot daily with copies of all orders, etc., affecting the pay and allowances of the officers and men at the depot vide rules 161 and 162.

222.

223.

SECTION 12- RESERVISTS

224. Supply of information and documents regarding Army and Air Force reservists to U. As by units.- See Chapter VIII, P. and A. Regs. for the Army. Vol. I, and rule 114, P. and A. Regs. For the Air Force regarding pay and allowances, and rules 161 and 162 regarding information and documents to be furnished to the U.A. by the O. C. a unit. or a corps/regimental centre to which reservists are attached for training.

225. Pay list of reservists.- The unit accountant shall prepare a pay list every month, for reservists who become non-effective during the month with reference to orders, etc., referred to in rule 224. The pay list shall be made over to the O. C. the unit on the 1st of the month following that to which it relates. The O. C. after scrutiny shall return the pay list duly signed to the unit accountant, who shall make cut the fair copy and after obtaining the O. C.'s signature thereon forward it to the C. of A. for payment, not later than the 4th of the month following that to which it relates, along with the documents referred to in the concluding portion of rule 163 (i).

The procedure regarding amendments to the pay list laid down in rule 195 shall be observed.

226. Preparation of pay lists and payment of reservists. - When the reservists come up for training annually or biennially, the accountant of the unit to which they are attached shall prepare the pay list with reference to order's, etc. referred to in rule 224 and make it over to O. C. the unit seven clear days before the date of completion of the training. The O. C. shall retain the pay list for one day for scrutiny and return it to the accountant duly signed. The accountant shall make out the fair copy and after obtaining the signature of the O. C. forward it along with the documents referred to in rule 163 (i), on the day following that of receipt of the office copy from the O. C. to the C. of A. for payment. The C. of A. shall, on receipt of the pay list, pay the amount in accordance with rule 134, F. R., Part I.- Regarding M. T. driver reservists of R.P.A.F., see also rule 114, P. and A. Regs, for the Air Force. For the year in which reservists, who are trained biennially, are not called up for training or for whom training is suspended, the accountant shall prepare the pay list and submit it to the O. C. seven clear days before the reserve pay falls due. The pay list shall be dealt with as laid down above. The procedure regarding amendments to the pay, list laid down in rule 195 shall apply to these pay lists.

227. Row amount required to pay one half of reserve pay on reservists joining is drawn and adjusted.- To enable the O.C. to pay the reservists one half of their reserve pay on joining for training (see Chapter VIII. P. and A,- Regs. for the Army, Vol. I). the O. C. shall submit a requisition in duplicate for the amount required to the C. of A. through the accountant. On completion of the pay list, the accountant shall deduct the amount advanced from the total of the pay list.

228. Pay and mess book of reservists.- the procedure regarding the preparation of the pay and mess book laid down in rule 168 Shall be observed for reservists.

229. Money order commission on reserve Pay/Retaining Fee/Bounty How drawn and adjusted.- The money order commission paid by the paying authority or reserve pay/retaining fee/bounty to reservists (including volunteer reserve) shall be claimed by the paying authority on PAFA-115 supported by the post office receipts. "The paying authority shall pass the claim in support of the payment made through the monthly copy of each account to the CMA/CAAF concerned."

230. Pay and allowances of reservists of the Special Medical Section.- How drawn -See Chapter VII, P. and A. Regs. for the Army, Vol. 1.

231. Supplementary Reservists Bounty money of.- How drawn and disbursed
See Chapter VIII, P. and A. Reg. for the Army, Vol. 1 and R. A. I. Instruction 265.

232.

233.

SECTION 13.-CLOTHING AND NECESSARIES

234. Procedure regarding recovery of cost of personal clothing.-The procedure regarding recovery of amounts due on account of payment issues of personal clothing and necessities is laid down in para. 137, Clothing Regulation and paras. 66 to 77, Chapter 14, Equipment Regulations for the Air Force.

Note.- This rule is inoperative at present in so far as the Army is concerned.

SECTION 14- RECOGNISED CLAIMS

235. List of recognised claims.- Information as to recognised claims and supporting vouchers required is contained in Appendices I and II.

236.

SECTION 15- FIELD OR OTHER SPECIAL SERVICE

237. Instruction regarding accounts of units and depots/centers in the case of field or other special service.-The instructions for the preparation and submission of accounts of units and their depots/centers in the following special circumstances are laid down in the regulations noted against them:-

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|---|--|
| 1. When called out in aid of civil power: | Notes on expenditure incurred when troop are called out in aid of the civil power. |
| 2. Passing from a peace to an operational footing not entailing mobilization. | Special Procedure Pamphlet. |
| 3. Field service | Pay Accounting on Field Service—General Instructions, Mobilizations Regulations and Accounts Manual (War). |

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CHAPTER III.-TERRITORIAL FORCE

240. The general rules regarding responsibility for expenditure and custody of cash and stores, the accounting for all public funds, stores and their inspection and audit by the Military Accounts Department laid down in Chapter I of these regulations are, unless otherwise specified in P. T. F. Regs., applicable to units of the Territorial Force. Special rules applicable to these units are laid down in P. T. F. Regs.

241.

CHAPTER IV.- ROYAL PAKISTAN ARMY SERVICE CORPS ACCOUNTS

242. General rules to be observed.- (i) Rules showing how stores and supplies are obtained and accounted for are laid down in R. A. I. The rules of general application in Chapter I of these regulations and the rules in R.P. S. C. Regs. and E. R. shall also be followed, where applicable.

(ii) Officers commanding supply depots shall keep a careful check over stores in stock, including packing materials, indents, losses, contingent expenses and the requirements of hired labour or carriage for duties in connection with the work of their charges, and shall carefully check estimates for repairs, and see that the materials charged for are actually expended. They shall keep regular accounts of cash and store including packing materials as laid down in Chapter I of these regulations, R. P. A. S. C. Regs. and Chapter X. R. A. I They shall see that:-

- (a) all articles R. P. A. S. C. supply are indented for, issued and accounted for according to the measure adopted in Stock Book Rate List, i, e., by weight, volume or number (vide para 58, R. P. A. S. C. Regs.) and that transactions on account of bagged supplies of wheat products and grains including rice, dal and sugar are accepted, issued and accounted for as laid down in para. 93, R. P. A. S. C. Regs. For conversion rate see rule 474, R. A. I.
- (b) samples sent to the Military Food Laboratory are charged off on expense vouchers;
- (c) the authorised system of accounting for petrol is adopted, wherever military bulk installations exist, the principles laid down in the instructions for operating the standard temperature system of accounting for petrol are followed and that the prescribed records are kept for audit purposes.

“242A. Procedure in respect of bakery accounts Government Bakeries are no longer used for baking of bread by ASC. Bakery building are hired to contractors for baking of bread from four issued by the Government. Other ingredients and bakery equipment are supplied by the contractor.

A manuscript account will, however, be maintained for the quantity of flour issued and the number of loaves baked by the contractor. This account will be audited by the LAO concerned in the normal manner. The contractor will be paid at his contract rate of bread baking for the number of loaves baked. One sample loaf of bread supplied daily to the officer in charge supplies shall be struck off as free issue."

243. Accounting for stores received at supply depot at ports for shipment or distribution.- The procedure regarding accounting for stores received at supply depots at ports for shipment or distribution is laid down in para 99. R. P. A. S. C. Regs.

244. Conditioning of returned stores.- When articles are returned by corps, units, departments or persons, a note of their condition shall be made on the issue voucher (P.A. F. Z.-2096) which is to be receipted and returned without delay. The station commander will settle any difference of opinion as to the condition of the stores.

245. When reference to Military Food Laboratory necessary before stores are condemned.- To obviate the premature destruction of stores by local authorities, cases involving condemnation of articles of R P. A. S. C. supply the value of which exceeds Rs. 200 are to be reported to the Officer-in-Charge, Military Food Laboratory Lahore Cantt, whose opinion shall be recorded by the financial authority competent to dispose of the case in board's proceedings in all cases of doubt.

This rule does not apply to cases in which the destruction of stores is ordered by a medical officer on sanitary grounds nor to cases in which stores affected are obviously valueless and unfit for disposal otherwise than by destruction. See also -item 57, Appendix I of these regulations and Chapter V. F. R., Part I.

246. Disposal of condemned articles.- As regards disposal of condemned articles see para. 119, R.P.A.S.C. Regs. The write off in accounts of supplies condemned as unfit for issue as food for the troops on account of deterioration shall be supported by a certificate from an officer that he has seen the destruction carried out. See also item 57 of Appendix I of these Regulations and Chapter V. F.R., Part I.

247. Issue of dead stock to troops joining a camp of instruction.- When dead stock is issued from store for the use of troops detailed to join a camp of instruction, the articles shall not be struck off charge from the books or returns on which they are borne but shall be held at the debit of the store-keeper who is on command pending his return to headquarters.

Purchases of dead stock shall be confined to known and estimated requirements and need no special sanction.

248. When purchase of forage for transport animals may be made regimentally.- When no representative of the R. P. A. S. C. is present with transport animals on command, forage for them shall, if necessary, be purchased by the regimental transport officer or subordinate in charge.

249. Last pay and forage certificate of men and animals left enroute on command.- Copies of last pay and forage certificates of men and animals left enroute by transport on command, showing advances made, shall be furnished to the headquarters of the transport units immediately they are issued.

250. Procedure regarding bills for repairs to mechanically propelled vehicles in civilian shops.- Bills for repairs to mechanically propelled vehicles in civilian shops at stations, where there is no P. E. M. E. workshop unit or detachment, up to a maximum of Rs. 50 for any one repair authorised by the local senior P. E. M. E. officer or where there is no P. E. M. E. officer by the senior officer of the formation H. Q. or other establishment to which vehicles concerned have been allotted for duty, shall be submitted to the C. P. E. M. E. of the division or sub-area concerned for countersignature and transmission to the C. of A. for payment.

251. Persons authorised to sign vouchers.- A junior commissioned officer drawing an acting allowances or one duly appointed by the competent authority (Divisional), Sub Area or Brigade Commander) to act in place of a commissioned officer, may be permitted to carry out cash transactions other than disbursement of pay (see rules in Army Regulations) and authorised to sign documents which are normally signed by an officer and this shall be accepted in audit.

The sanctioning authority will specify the documents which a particular JCO is authorised to sign according to the circumstances of each case- [See also Rule 72.](#)

(1) P.A.F.T.-1707	...	...	...	Railway warrant form
(2) P.A.F.T.-1711	...	...	...	Military credit note.
(3) P.A.F.T.-1712	...	...	...	Road conveyance order.
P.A.F.T.-1747	...	...	...	River conveyance order.
(4) P.A.F.Z.-2096	...	...	...	Receipt, delivery and expense voucher.
(5) P.A.F.S.-1581	...	...	...	Stock tally sheet.
(6) P.A.F.Z.-2109	...	...	...	Ledger or stores and stocks.
(7) P.A.F.S.-1619	...	...	...	Issue order.
(8) P.A.F.S.-1515	...	...	...	R. and D. Section certificates.
(9) P.A.F.Z.-2184	...	...	...	Demand/Voucher/Disposal Order.
2184-A				
2184-B				
(10) P.A.F.Z.-2150	...	...	...	Transport Indent.

(11) P.A.F.O..1347	...	...	...	Equipment Ledger.
(12) P.A.F.A. ..	...	...	...	Monthly return of contingencies.
(13) P.A.F.Z.-2183-A	...	...	...	Expense/Exchange Indent Voucher (White).
(14) P.A.F.O.-2696	...	...	...	Issue and Receipt Voucher.
(15) P.A.F.G.-1049	...	...	...	Transfer Voucher.
(16) W.S.B.65.	...	...	...	Inspection Note.

See also rule-72.

252. Services rendered to and by other departments.- (1) When services are rendered to a civil department or supplies made to or received from a civil department, the following procedure shall be observed :-

- (i) **For services rendered to civil departments.-**The transport indent and order (P. A. F. Z.-2150) relating to Government or hired transport supplied by the Army, should be clearly endorsed by the R.P. A.S.C. officer concerned, with the name of the department to which the transport was supplied. The bill for hired transport should be submitted to and paid by the C. of A. of the area in which transport was arranged, and that officer will take necessary action towards adjustment of the cost of Government as well as hired transport against the indenting department concerned.
- (ii) **For supplies, made to civil departments.-** The cost of supplies will be similarly debited to the department concerned. The debits will be supported by receipted copies of priced vouchers in the case of issues from stock and by receipted copies of bills in the case of supplies arranged for by purchase.
- (iii) **For supplies received from civil departments.-**Necessary credit on this account will be afforded to the department concerned on receipt of a debit, duly supported by relevant vouchers, unless the supplier's bill is paid for in cash by the Defence Services.

(2) When services are rendered or supplies made by Army to the R.P.N., Air Force or M.E.S. (and vice versa), the relevant vouchers will be endorsed as debitable to R.P.N., Air Force, M.E.S. or Army, as the case may be. This is necessary to enable the Cs. of A. concerned to make necessary adjustment in the accounts.

In the case, however, of stores purchased centrally, through the D.G.S. and D., the bills will invariably be paid by the A.G.P.R. who will, if the supplies are made to the Defence Services including R.P.N., Air Forces and M.E.S. finally adjust the charges in his own books to the relevant heads of account.

In the case of supplies made to civil departments the A. G. P. R. will debit the charges against the department concerned. **Note-** Inter-departmental adjustments between the various arms of Defence Services are held in abeyance for the time being.

CHAPTER V.-MILITARY FARMS
SECTION I- POWERS OF OFFICERS OF DIRECTION
AND EXECUTIVE STAFF

255. Powers of the Director of Remounts, Veterinary and Farms, (Farms Wing).-In addition to the powers under rules 20, 63, 73, 76, 82 and 85, F. R., Part I, the Director of Remounts, Veterinary and Farms also exercise the following powers in financial matters in respect of Military Farms:-

- (a) Powers to sanction re-appropriation of funds without restriction within the limits of the allotment in the circle concerned.
- (b) Powers to make transfers of funds at his discretion from one minor head to another in the appropriation under his control.
- (c) Powers of administrative approval for farms works in respect of authorised minor works up to Rs. 10,000 and additions or alterations to buildings and unauthorised works up to Rs. 2,500.
- (d) Powers to conclude leases of land, purchases or leases of harvesting or cutting rights up to a term of five years, and to renew such leases from time to time provided that the period of each separate renewal does not exceed five years.

256. Powers of Assistant Directors of Remounts, Veterinary and (Farms Wing).-

(i) Assistant Directors of Remounts, Veterinary and Farms (Farms Wing) exercise financial powers under rules 20, 63, 73, 79 and 82, F. R. Part I. They are also empowered to conclude leases of land or purchases or leases of harvesting or cutting rights for one year, and to renew such leases from time to time provided the period of each separate renewal does not exceed one year and, irrespective of the financial powers referred to above, to sanction the employment of temporary establishment other than clerical for work on military farms as required without limit of period, provided that the pay of any person so employed is the minimum of the Prescribed scale of pay of the post and does not exceed Rs. 60 per mensem.

(ii) New articles, buildings and their fixtures and machinery costing Rs. 400 or less and minor works (including expenditure on additions or alterations to buildings) up to a limit of Rs. 400 shall be sanctioned by the Assistant Directors of Remounts, Veterinary and Farms (Farms Wing) as a charge against revenue. Expenditure on permanent buildings and plant and

machinery costing over Rs. 400 for any one item is chargeable to Capital - Account* and requires the sanction of Government.

(iii) The exercise of financial powers of Assistant Directors of Remounts Veterinary and Farms (Farms Wing) shall be limited to expenditure chargeable only to Revenue Account. They are, however, competent to sanction the condemnation, demolition and sale of buildings, plant and machinery and livestock borne on the Capital Account of farms up to the limit of Rs. 400 in each individual case. They are also competent to order the destruction of livestock borne on the Capital Account at a value exceeding Rs. 400 in each case when such livestock have been certified by a veterinary officer to be suffering from an incurable disease or to have been incurably injured (see also item 1 of Appendix I).

(iv) Temporary employees in the Farms Wing of P.R.V. and F. Corps on monthly rates of pay other than those employed in offices, may be granted casual leave not exceeding 20 days annually during which pay will be admissible unless the absence from duty has been on account of sickness due to causes within the man's control. If the work of those granted leave cannot be distributed among the remainder of the employees additional hands may be employed temporarily.

257. Powers of Farms Officer/Managers.-Farm Officers/Managers have no financial powers. Assistant Directors of Remounts, Veterinary and Farms (Farms Wing) may authorise individual Farm Officers/Managers to make local purchases up to a limit not exceeding Rs. 25 on any one item and to make advances in accordance with rule 264.

258. Financial powers in respect of cutting of trees and disposal of wood and other usufruct.-The cutting of trees on farm lands and the disposal of wood obtained there from shall be sanctioned by the Assistant Director of Remounts, Veterinary and Farms (Farms Wing) subject to the financial limit of Rs. 400. A register shall be kept of all trees removed showing particulars of plots and disposal of trees.

A record shall be maintained of fruit trees, the harvest of which is saleable under the sanction of the Assistant Director of Remounts, Veterinary and Farms (Farms Wing) showing-

- (a) the number of different types of fruit trees (e.g., mango, palm, etc.).

*Articles classified as "Capital" mean those which can reasonably be expected to last for term of years and of which the value exceeds Rs. 200. Plant, utensils, spare parts, etc., of the value of Rs. 200 or less each of which requires replacement under ordinary circumstances within one or two years shall be charged to Revenue Account and accounted for in the store/stock book and on issue for farm use in the unpriored inventory book.

- (b) the method of disposal of the produce, i.e., whether under farm arrangements or by contact, and
- (c) the total receipts from year to year.

SECTION 2- PREPARATION OF BUDGET ESTIMATES AND CONTROL OF EXPENDITURE

**259. Appropriation for expenditure in Pakistan under Head Military Farms-
How administered and controlled.**-The appropriations for expenditure in Pakistan under Head-XLVII/58-Defence Services-Effective, Main Head 3-Manufacturing Establishments, Sub-Head-B-Military Farms, shall be administered and controlled under the following rules:-

- (i) The Director of Remounts, Veterinary and Farms is the administrative authority at General Head quartermaster under the Quartermaster General responsible for the control of expenditure.
- (ii) The budget estimates of expenditure for each military farm shall be prepared on P. A. F. A.-233 supported by details in respect of establishment charges on P. A. F.A.-211. They shall be prepared with reference to the instructions in rules 99 and 100, F. R., Part I, by the Farm Officer/Manager of the farm. The Farm Officer/Manager of farm shall forward the estimates to the Assistant Director concerned so as to reach him by the 20th August. The Assistant Director concerned shall, after scrutinising the proposed expenditure, consolidate the estimates of the several farms in his area include the estimate in respect of administrative staff and submit a consolidated. estimate with necessary details of establishment and fodder requirements to the Director of Remounts. Veterinary and Farms by the 1st October of each year.
- (iii) The Director of Remounts, Veterinary and Farms Shall consolidate the budget estimates received from the A. D. R. V. and F. (Farms) and forward to the Financial Adviser, Military Finance, so as to reach not later than the 7th November of each year a consolidated budget estimate of requirements for all Pakistan as anticipated by him. Subject of any observations made by the Financial Adviser, Military Finance, and the orders of the Commander-in-Chief, the consolidated budget shall from the basis of the budget provision for the ensuing year.
- (iv) The appropriations made in the sanctioned Pakistan Army Budget Estimate under the sub-head form the limit within which authorised expenditure maybe incurred without previous reference to Government. Any expenditure which cannot be met from the sanctioned

provision shall require the sanction of Government to whatever cause it may be due (see also rule 99, F. R., Part I.).

- (v) The Director of Remounts, Veterinary and Farms shall be responsible for watching carefully the progress of expenditure against the appropriations under each sub and minor head and for securing re-appropriations or additional appropriations whenever the sanctioned allotment for each circle is likely to be exceeded (see rule 56, F. R., Part I). To enable him to exercise this check, the M. A. G. shall furnish him monthly with extracts of actual receipts and expenditure compiled under each detailed head of the sub or minor heads controlled by him, vide rule 53, F. R., Part I.
- (vi) The Director of Remounts, Veterinary and Farms shall exercise the financial powers granted to him, vide rule 255. For transfer and re appropriation of funds, see rule 56, F. R., Part I.
- (vii) Savings due to non-expenditure of provision for a specific measure, to an error in the estimates or to absence of troops from Pakistan cannot be re-appropriated without the sanction of Government.
- (viii) Savings under "Exchange on sterling expenditure in England" shall not be appropriated without the sanction of Government.

260. Receipts-Estimates of.- The same care shall be exercised in framing estimates of probable receipts as is exercised in framing estimates of expenditure and the procedure laid down in rule 259 (i) to (iv) shall be followed.

261. Preparation and payment of pay bills of military farms, assignments at the credit of Assistant Directors and maintenance of a register for recording expenditure.- (i) The cash assignments for all military farms are placed at the disposal of the Assistant Directors, R. V. and F. (Farms Wing) and drawn against on cheques signed by them vide rule III.

- (ii) All pay and travelling bills shall be prepared by the military farms and paid as shown below :-
- (a) The pay and travelling bills of officers, all permanent personnel and of those temporary personnel who are continuously employed and whose pay exceeds Rs. 60 p. m. shall be submitted to the C. of A. concerned for payment.
- (b) The pay and travelling bills of temporary personnel whose pay does not exceed Rs. 60 and whose entertainment and pay have been sanctioned by the Assistant Directors, R. V. and F. (Farms Wing) shall be submitted to those officers for payment out of the assignments.

(iii) Assistant Directors, R. V. and F. (Farms Wing) shall maintain a register for watching expenditure against the budget allotment compiled from the monthly accounts of each farm.

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SECTION 3- ADVANCES ACCOUNTS AND SALE OF PRODUCE.

264. Advances.- (i) Subject to any restrictive orders of Assistant Directors, R. V. and F. (Farms Wing), Farm Managers are empowered to make advances to any person (except to themselves) for general farm work, harvesting operations, fodder supplies, purchase of cattle, dairy produce and/or stores, etc. Such advances shall not exceed the following limits on any one occasion :-

- (a) Rs. 2,000 to any person other than a member of the farm staff.
- (b) Rs. 1,000 to supervisors of farms.
- (c) Rs. 500 to assistant supervisors, store-keepers and sub-assistant supervisors of depots where no permanent staff are employed.
- (d) An amount not exceeding half the security deposit in the case of temporary sub-assistant supervisors of farms.
- (e) An amount not exceeding half the security deposit in the case of Assistant Engineer, Military Dairy Factory, Okara.

Advances to farm sub-assistant supervisors under this rule shall be made only with the previous sanction in writing of the Assistant Director concerned.

(ii) (a) Ordinarily each such advance shall be adjusted before another is made to the same person. In cases where delay in adjustment is unavoidable further sums may be advanced after obtaining the sanction in writing of the Assistant Director of R. V. and F. (Farms Wing) subject to the condition that in the case of the farm staff, no further advance shall be made until the receipts for at least 75% of the previous advance have been checked by the farm manager.

(b) Assistant Directors of R. V. and F. (Farms Wing) may, where circumstances demand it, grant a standing sanction authorising managers to give further advances to persons (not being farm employees) who have not fully adjusted the previous advances, provided :-

- (1) that the outstanding amount does not exceed Rs. 200 in each case. and
 - (2) that the balance of the unadjusted advance together with the further sum advanced does not exceed Rs. 2,000 in each case.
- (iii) Assistant Directors of R. V. and F. (Farms Wing) shall satisfy themselves that every advance has been made in accordance with regulations

and shall verify its adjustment. Money advanced shall be utilized for the specific purpose for which the advance is made and it shall not be permissible to devote it to any other purpose.

(iv) Advances in excess of the limits specified above require the previous sanction of the Director of Remounts, Veterinary and Farms. The extent to be sanctioned such advances shall be limited to Rs. 2,000 in the case of farms staff and Rs. 5,000 in other cases.

265. Elimination of annas and pies from capital accounts.- Annas and pies shall be eliminated from the capital accounts of farms. Each capital item shall be shown at its value to the nearest rupee the difference being credited or debited to revenue accounts.

266. Inter-departmental transactions.- As military farms are worked on quasi-commercial lines, they shall, as far as possible, settle all transactions in cash instead of by book debit or credit, but as this is not always practicable or desirable, the latter mode of adjustment shall be adopted where necessary, e.g., in the case of-

- (a) Articles obtained from foreign countries.
- (b) Stationery and forms supplied by the Stationery Depot.
- (c) Railway warrants or credit notes.
- (d) Transactions between military dairies.
- (e) Transactions with-

- Medical stores depots
- R. P. A. S. C.
- P. A. O. C.
- Ordnance and clothing factories.
- Remount Wing of P. R. V. and F. Corps.
- M. E. S. -
- Civil hospitals and civil jails.

- (f) Purchases made by the D. G. S. and D.
- (g) Water and land revenue charges due to civil departments.
- (h) Pro-forma charges for rent of Government lands.
- (i) Other inter-departmental charges.

267. Government account bearing interest and free from interest.- The Government account shall be split up into two parts, Government Account A and Government Account B. Government Account A shall comprise only that portion of the capital which will bear interest. Government Account B shall comprise the remaining portion of the capital which will not bear interest.

The capital assets making up these two accounts shall be exhibited under three separate heads, viz:-

(a) A valuation of capital items, the expenditure on which was incurred prior to 1st of April, 1918;

(b) A valuation of capital items, the expenditure on which was incurred on or after 1st of April, 1917; and

(c) A valuation of capital items, the expenditure on which was met from capital not directly provided from Government borrowing and which will not in consequence be required to bear interest charges.

Interest shall be charged as under:-

On (a)-Rs. 3.3252 per cent. per annum.

On (b)-The average rate published by the Auditor General for all capital expenditure incurred on or after
1st April, 1918.

Profit or loss will not be carried to this account but to the reserve fund account mentioned in rule 287.

268. Funds to be deposited in bank or treasury.- (t) It is necessary for the safety of Government money that the manager of a farm should have a personal deposit account opened with a branch of the State or National Bank of Pakistan or the local treasury as provided for in rule 134, F.R., Part. I, The limit of the cash balance which shall remain in the account in each case shall be fixed by the C. of A. in consultation with the Assistant Director of R. V. and F. (Farms Wing).

(ii) The personal deposit account shall be operated by the manager and cashier on their joint signatures.

269. Duties of cashiers.-The duties of clerks employed as cashiers in the Military Farms are as follows:-

(a) Receiving cash in good coins,

(b) Making necessary cash payments in the presence of the Assistant Director; Deputy Assistant Director or Manager,

(c) Recording receipts and payments in relative books, and

(d) Safe conveyance of cash to and from the bank/treasury and safe custody of cash in hand.

They shall be responsible, at all times, for the correct accounting of all cash received by them and for the maintenance of important documents connected therewith.

270. Reports and returns submitted to the C. of A.-The following monthly returns shall be submitted by all dairy farms to the C. of A. through the Assistant Director of R.V. and F. (Farms Wing) concerned :-

- (a) Abstract of cash book on P. A.F (D.F.) 16.
- (b) List (in duplicate) of cheques drawn from the treasuries/banks on P.A.F.A.-129.
- (c) List (in duplicate) of remittances into treasuries on P.A.F.A.-131 supported with original treasury receipts.
- (d) Departmental transfer receipts and payments on P.A.F.A.-134 supported with required vouchers.
- (e) Cash balance report on P.A.F-A.-147.
- (f) Statement showing amount paid to establishments and deductions made there from on P. A. F. (D.F.) 39.
- (g) List of cheques cancelled during the month on P.A.F.A.-133.
- (h) Capital account.
- (i) Monthly pay bill of permanent establishment.
- (j) Pay bill of temporary establishment.

The yearly balance sheet and trading account shall be certified correct by the C. of A. or other responsible officer appointed by him.

271. How books are inter-linked.- In making entries from one book or form to another the folio of the book to which the entry is taken shall in all cases be recorded against it, and when the entry is made, the folio of the book from which it has come shall be shown alongside it, e.g., right throughout there must be shown with every entry the folio of every other book in which same entry appears. The column "Folio" shall show the number of the corresponding entry in that register. Thus RI/13, for register, 1 for the number of register, 3 for item number of entry in register.

272. Responsibility C. of A.- The C. of A. is responsible for the audit and incorporation in his account of the transactions in the farms cash accounts. Local audit of farms shall be Carried out by the local audit officers of the Military Accounts Department, who shall also make an inspection of the book-keeping and general office work of the farms, vide rule 91.

273. General supply rate of fodder.-The general supply rate for fodder supplied by the Farms Wing of. P.R.V. and F. Corps shall be calculated as under :-

- (a) The various types of fodder shall be converted into units of hay equivalent for the purpose,
at the percentage rates specified hereunder:-

<i>Type's of fodder,</i>	<i>Percentage to be adopted for conversion into hay equivalent.</i>
(i) Hay, bloosa, kirbi, rice-straw bedding and other kinds of dry fodder	100%
(ii) Green fodder (other than silage)	162/3%
(iii) Silage	40%

- (b) The total expenditure on fodder as worked out on P.A.F. (G.F. 35/ P. A. F. (D. F.) 42 will be reduced by-
- (i) the cost of fodder received by transfer;
 - (ii) incidental charges on fodder transferred to other farms;
 - and
 - (iii) the baling charges.
- (c) The general supply rate par 100 lbs. of hay will be worked out on the basis of hay units purchased and produced in the farms as worked out in (a) above and the total expenditure on purchase and production of fodder worked as indicated in (b).

The cost of fodder transferred between farms and of that transferred from farms to meet Royal Pakistan Army Service Crops demands shall be worked out on the basis of the general supply rate of the producing or purchasing farm plus incidental and freight charges to the place of issue.

274. Payment issue rates of fodder and vegetables- (i) Fodder.- (a) R. P. A. S. C. depots obtaining all fodder from the Farms Wing of P.R.V. and F. Corps.-The payment issue rate will be the rate noted on the issue vouchers of the Farms Wing of P.R.V. and F. Corps after incidental charges incurred by the R. P. A. L. C. depots (including any carting, baling, etc., charges) have been added to it.

(b) R. P. A. S. C. depots obtaining all fodder by local purchase from contractors:- The payment issue rate will be calculated in the same manner in which the rate of other RPASC local purchase articles is calculated.

(c) *R. P. A. S. C. depots obtaining fodder partly from the Farms Wing of P. R. V. and F. Corps and partly by local purchase from contractors.* The payment issue rate of such fodder will be the average rate based on the total quantity of fodder obtained (farm supply plus purchases from contractors) and the total value thereof including incidental expenses.

Payment issue rate of fodder for each station of supply will be fixed on the above lines by Cs. of A. concerned annually and notified (before the 31st March) in divisional, sub-area, brigade and station orders. The rate so notified will be in operation during the following financial year. To enable them to take necessary action in this respect, officers-in-charge (R. P. A. S. C.) supply depots will compile a statement of all fodder obtained from the various sources during each year ending the 31st December showing the value thereof and incidental, freight, baling etc., charges thereon. This statement will be rendered to the Cs. of A. by the 31st January of the year following that to which it pertains.

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(ii) *Vegetables*.—The last audited production rate of the garden concerned *plus* 10% supervision changes shall be adopted as the payment issue rate with effect from the first day of the month following its publication.

275. Sale rates of dairy produce.—The sale rates of dairy produce shall be fixed by the Q. M. G (R. V. and F. Directorate) with the concurrence of the Financial Adviser (M. F.) and revised from time to time as found necessary.

276. Manner in which free issues of daily produce are made and accounted for.— (i) The supply officer responsible for the supply shall fix in consultation with the administrative officer of each institution a minimum and maximum quantity of milk for the daily supply, the latter being not more than one-third higher than the former; these minima and maxima shall be communicated to the dairy which shall make the supply within these limits. (The dairy will be entitled to charge for the minimum amount even if not required and to charge one-third higher for supplies above the maximum). Ordinarily both the minimum and maximum shall be subject to revision at one month's notice but this may be reduced to a fortnight when it is likely that there will be unusual fluctuations in the demands.

(iii) Military hospitals and other service shall not pay in cash for dairy produce supplied to them. Dairy farms shall treat such issues as credit sales but shall afford credit entries in the cash book on receipt of receipted copies of vouchers. To enable local audit officers to verify credit for issues in the accounts of the receiving parties, dairy farms shall send monthly to the local audit officers concerned one copy of each voucher for issues made to military hospitals and other services. The local audit officer's acknowledgment shall be obtained and recorded with the office copies of the forwarding memoranda.

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SECTION 4- ACCOMMODATION AND RENT

282. Rules regarding assessment and recovery of rents for residential buildings.— (i) Rent for residential buildings in charge of the Farms Wing of P. R. V. and F. Corps shall be assessed in accordance with para. 9 of the Defence Services Regulations Quarters and Rents, on P. A. F. W- 2239 which shall be submitted through the C. of A.

(ii) All farm employees (except those entitled to free accommodation) irrespective of category, whether on monthly or daily rates of pay; whose salary (calculated by multiplying by the number of days in the month concerned the daily rate in case of those in receipt of daily wages) does not exceed Rs. 50 percent mensem shall be exempted from the payment of rent for the occupation of the farm buildings (Government owned or hired) for the period of their employment. Those in receipt of over Rs. 50 and not over Rs. 100 per mensem shall pay 5 percent of the salary or assessed rental of buildings whichever is less. A temporary employee, irrespective of rate of pay, during period of unemployment, who occupies a farm building, Government owned or hired, shall pay rent on the basis of the monthly assessed rent of the farm building for each day he is unemployed.

European managers and other employees whose salary exceeds Rs. 100 per mensem shall pay the assessed rent subject to maximum of 10 percent of their salary.

(iii) Recovery of rent from the Defence Services and civil officers and others who occupy rest houses in charge of Military Farms shall be made as follows:-

- Rs. 2 per day for rest houses fitted with electric lights and fans.
- Rs. 1 per day for rest houses not fitted with electric lights and fans.

These occupancy charges shall be paid in cash to the manager of the farm and credited by him to Government through the farm accounts.

283. Collection and adjustment of rents.- Rents for quarters in charge of the Farms Wing of P. R. V. & F. Corps and occupied by the farm employees shall be collected by the Farms Wing of P. R. V. & F. Corps and credited to Government through the accounts of the farm concerned (see paragraph 21 of Regulations for "Quarters and Rents").

284. Accommodation of Farm employees. - (A) Personnel entitled to be housed by the State.

The procedure for providing accommodation for this class of personnel is as follows:-

- (i) If available suitable accommodation on charge of the Farms Wing will be allotted.
- (ii) Falling (i) above the Assistant Director concerned will approach the O. C. station to-
 - (a) provide suitable Government accommodation; or
 - (b) hire suitable private accommodation
- (iii) Government sanction for the hiring of accommodation is not necessary for the above personnel.

- (B) Personnel not entitled to be housed by the State.
- (i) As far as possible such personnel shall be accommodated in existing - farm quarters and rent charged in accordance with rule 282.
 - (ii) Government sanction is necessary for hiring accommodation for this class of personnel whose pay is more than Rs. 50 per mensem and who cannot be accommodated under (i) above.
 - (iii) When the hiring, of accommodation for personnel not entitled to be housed by the State, including those who are exempted from payment of rent, vide rule 282, is considered necessary, Assistant Directors of R. V. and F. (Farms will submit proposal, through the C. of A. concerned, to the Director of Remounts Veterinary and Farms.
 - (iv) The Concession of hiring accommodation will, as far as possible, be restricted to low-paid personnel who cannot afford to pay high rents and full use will be made of the available accommodation for class IV servants by doubling up where practicable.
 - (v) When submitting proposals to the Director of Remounts, Veterinary and Farms, Assistant Director will furnish the following data:-
 - (a) Appointment and rate of pay of the person for whom accommodation is to be provided.
 - (b) Period for which accommodation is required.
 - (c) Rent payable to the landlord.
 - (d) Rent recoverable from the individual.

When forwarding proposal for hiring private accommodation Assistant Directors will certify that the O.C. station is unable to provide Government accommodation.

The Director of Remounts, Veterinary and Farms is authorised to sanction, with the concurrence of the financial authorities, the hiring of private accommodation for non- entitled employees of the Farms Wing of P. R. V. and F. Corps whose pay is Rs. 50 per mensem or less.

285.

286.

SECTION 5- RESERVE FUNDS AND APPRECIATION AND DEPRECIATION OF STOCK.

287. Reserve Fund.- (i) A departmental *pro forma* account subsidiary to the account of the Military Farms shall be maintained to meet losses in years of adverse trading results and to prevent violent fluctuations in prices. Credits

lying with this fund shall, therefore, be accepted as sufficient reason for not increasing the sale rates.

(ii) The fund shall be regulated by the following rules :-

- (a) The fund shall be credited with profits realised from the farms and debited with any losses incurred by the farms; these figures shall be carried to the fund from annual profit and loss accounts.
- (b) In the event of the reserve fund being exhausted, the losses incurred shall be recouped by profits in future years. Prices shall be lowered to prevent any unduly large amount lying at the credit of this reserve fund.
- (c) The accounts of the Defence Services shall not include this fund which shall, however, be audited by the C. of A.

(iii) Interest at the rate notified by the Auditor General from time to time as the average rate of Government borrowing shall be allowed on that portion of the opening credit balance of the fund on the 1st April each year which is held in deposit with Government. This interest will be credited to revenue in the Trading Account of the year.

288. Rules for the appreciation and depreciation of livestock and depreciation of dead stock and buildings on Military Farms.-

I. Live-Stock

- (i) Mature stock shall under no circumstances be appreciated in value.
- (ii) The mature stock shall be depreciated at 5 percent per annum on their book value on 1st July each year.
- (iii) Young stock shall be valued:-
 - (a) On attaining the age of 1 year.
 - (b) On being sent to a young stock farm if not already valued under (a)
 - (c) On being drafted into a herd as mature animals.

*Note.-*The term "maturity" means calving in the case of milch cattle (down calvers in the case of young stock farm animals) and service in the case of bulls and draught animals.

The value will be fixed by the Assistant Director with the concurrence of the Director of Remounts, veterinary and Farms in the case of (a) and (b) on the market value of animal and in the case of (c) on the market value of the animal on dry basis.

(iv) No depreciation shall be taken into account for young stock until they are revalued as mature animals under (iii) (c). Thereafter they shall be dealt with under (ii) above, i.e., depreciation at the rate of 10 percent per annum shall be charged on them.

(v) Animals purchased in the open market in full milk shall be revalued by the Assistant Director with the concurrence of the Director of Remounts,

Veterinary and Farms on a dry basis during their first lactation and the reduction in value shall be debited in equal monthly instalments as depreciation for that year/those years as the case may be; thereafter they shall be dealt with as laid those years down in (ii) above.

11. Dead-Stock.

- (i) In no circumstances will dead stock articles be appreciated in values.
- (ii) The dead stock will be depreciated at 5 per cent. per annum on book value on 1st July, each year.
- (iii) All such articles purchased during a year will be depreciated at the rate of 10 per cent. per annum from the first of the month following that in which they are actually taken into use.

111. Buildings

- (i) Depreciation on buildings will be 2.5 per cent. per annum excepting temporary buildings the cost of which will be debited to revenues.
- (ii) The depreciation on a building will commence from the first day of the month following that in which it is ready for occupation.
- (iii) The assessed rent of M. E. S. buildings temporarily occupied by farms will be ascertained from the M. E. S. authorities at the beginning of each year and one-twelfth thereof will be adjusted in the accounts each month. The assessed rent will, however, be reduced by actual maintenance charges incurred in the case of M. E. S. buildings which are maintained at the expense of the farms.
- (iv) Rent in respect of M. E. S. buildings occupied during a year will be adjusted from the first of the month following that in which they are occupied.

Note.- No depreciation will be charged on capital items (buildings, live and dead stock) after their value has reached the residual value of Rs. 10 or below in the case of the live stock and Rs. 200 or below in the case of buildings and dead stock.

Whenever the value of any capital article or building (except animals reaches Rs. 200 or below by- process of depreciation, such article will be transferred to the unpriced inventory (P. A. F. D. 38) its value being charged to revenue and a corresponding credit being taken to the Renewals Reserve Fund.

289. Rules for the Renewals Reserve fund of Military Farms.-The Renewals Reserve Fund of Military Farms shall be regulated in accordance with the rules in Appendix IX.

SECTION 6- RULES ON MISCELLANEOUS MATTERS

290. Books and Forms.- A list of books and forms which have been standardised as P. A. F. (D. F.) series for use in military farms in addition to standard P. A. Forms is given in P. A. F. A.-2001.

291. Circle Standing Orders.- Detailed instructions regarding books and accounts are embodied in Circle Standing Orders which shall be issued to audit officers. Amendments to these orders shall be approved by the Director of Remounts, Veterinary and Farms in consultation with the M. A. G.

292. Disposal of surplus, obsolete and waste stores.- (i) Disposal of all surplus stores, whether by the Farms Wing of P. R. V. and F. Corps or by the D. G. S. and D. is controlled by the latter subject to such exemptions as may be agreed to between him and the Director of Remounts, Veterinary and Farms. See F. R., Part I, rule 85.

(ii) The stores which shall normally be controlled by the D. G. S. and D. in the case of farms are ordinary waste, surplus or unserviceable godown stores, tools, implements, machinery, building, etc.

(iii) The products and by-products of the Farms Wing of P. R. V. and F. Corps which are not required for Government use, shall be sold to the best advantage of the State under the orders of Assistant Directors of P. R; V. and F. (Farms Wins). In the case, however, of sales- to farm employees, the products or by-products shall, if the articles are obtainable from other corps or departments, be charged for at the payment issue rates of such supplying corps or departments.

(iv) The disposal of hides and skins of animals accepted by the Government for issue as meat on hoof will be carried out by contracts concluded by the A. S. C. The disposal of hides skins, bones, fat, etc., of deceased or destroyed animals of R. V. & F. shall be carried out by contracts concluded by R. V. & F (see para 11. (3) of appendix IV, F. R. Part II).

(v) The D. G. S. and D. and the Director of Purchase (Defence) record particulars of the sale of damaged crops, animals living or dead, timber of felled trees, etc., and although the control of the disposal of such waste products is exercised by the Director of Remounts, Veterinary and Farms, copies of the sale accounts (P. A. F. A.-58) of all such transactions shall be forwarded to the Disposals/Purchase Organization for statistical purposes as those Organizations are responsible for collecting and classifying information and for scrutinizing prices of all surplus and waste products. The sale account of such waste products shall be endorsed "Disposals/Purchase Organization".

See also rule 82.

293. Rules regarding security deposits.- (i) See rule 191, F. R., Part I. (ii) Register of security deposits (P. A. F. A.-285) shall be maintained by the managers or the Assistant directors of R. V. and F. (Farms) to whom security deposits have been pledged. These deposits shall be proved annually in P. A. F. A.-287.

(iii) In order to ensure that farm registers and the records in the audit office agree, managers of farms or Assistant Directors of R. V. and F. (Farms) shall furnish the audit officer on the 10th April of each year with a list (P. A. F. A.-289) of cash security deposits outstanding on the 31st March.

(iv) See second sub-paragraph of rule 191, F. R., Part I. The C. of A. shall be informed (P. A. F. S.-1643) of the transfers in cases where deposits are in his custody.

(v) Except cash securities which shall pass through the cash book, no security (unless confiscated and the amount realised in cash) shall be entered in the cash book.

(vi) See also rules 200 and 201, F. R., Part I. Transfers and repayments of cash securities and the periodical payment of interest on Government promissory notes shall be excluded from the total farm expenditure.

294. Rules regarding telephones.-See Chapter X.

295. Stores of foreign manufacture-How obtained.-Stores of foreign manufacture required for farms operation shall be obtained in accordance with the Stores-Purchase Rules laid down in Rule 81, F. R., Part I. See also Chapter XIV *ibid*.

296. Articles for departmental use in offices of Assistant Directors of P. R.V. and F. Corps.- All articles of a non-consumable nature obtained for departmental use in the offices of Assistant Directors. of P. R. V. and F Corps shall be accounted for in the unpriced inventory. This register shall be made available for inspection by the local audit officer.

297. Maintenance of private milch cattle by military farms staff at Young Stock Farms and recovery of grazing charges therefor -(i) The undermentioned staff of military farms are -entitled to maintain private milch cattle at Young Stock Farms provided these animals are maintained strictly for domestic purposes; viz., for production of milk for personal use of the individuals concerned and their families.

(1) Assistant Director, H. Q. Okara Group of Military Farms.

(2) Farm Officers.

(3) Managers.

(4) Supervisors.

(5) Assistant supervisors.

(6) Store keepers.

(7) Sub-assistant supervisors.

(8) Clerks including those employed in the office of the Assistant Director, H. Q. Okara Group of Military Farms.

(9) Inspectors.

(10) Daroghas.

(ii) No individual of any of the categories mentioned in (i) above is permitted to maintain more than one such animal at a time.

(iii) Recovery on account of grazing charges for private milch cattle so maintained will be made at the rate of ten rupees per mensem per milch animal with or without a calf.

298.

299.

SECTION 7- MILITARY FARM, OKARA

300. Military Farm, Okara-Rules relating to the Military Farm at Okara are contained in the Annexure to this rule.

ANNEXURE TO RULE 300

Rules relating to the Military Farm, Okara

(I) Lands

The lands of the Estate total approximately 22,700 acres of irrigated land in nineteen chaks in the Lower Bari Doab Canal Colony.

These lands are not classified as Military lands and the rules contained in the Military Lands Manual do not apply.

(2) Terms of occupancy.

The lands are held from the Punjab Government on payment of the usual cesses and taxes applicable in the Colony which are as follows :-

(a) Malikana, a form of rent.

(b) Land revenue, a tax on the occupancy of matured lands.

(c) Local rates and siwa, District Board charges for the upkeep of roads and other public works and services.

(d) Water charges, at rates which vary according to the crops sown.

A rebate, "Lambardari" is given on items (b) and (d) as payment for services rendered by the management of the Estate to the Revenue Department and District Board.

(3) The working of the estate. Except for certain areas retained for home farming, the land will be worked on a system of "Batai" that is to say agreements will be concluded by cultivators whereby they are given the use of the land in consideration of a share of the crops. Cultivators will pay their share of all incidental taxes and charges and a nominal rent for the quarters they occupy in the village and for such implements as may be provided by the Estate.

(4) *Allotment of land to tenants.*

The Officer Commanding will personally select tenants and will allot the land. He will arrange to conclude and renew the necessary agreements for periods of one year at a time and get these agreements approved by the A. D. R. V. & F. (Farms, Okara, Leases for longer periods than one year require the approval of the Director of Remounts, Veterinary and Farms, vide para. II. Appendix IV, F. R., Part I. The Officer Commanding will also conclude and the agreements of "Mueens" or village servants and banias for similar periods. These will also be approved by the A.D.R.V. (Farms) Okara. In all cases he will be governed by the provisions of Punjab Land Revenue Law.

5. Expenditure incurred from realisations.

(This rule is under review).

6. Preparation of budget estimates.

Various budget estimates will be submitted to the A. D. R. V. & F. (Farms). Okara in accordance with the timetable notified by the D. R. V. & F. from time to time on the basis if the timetable fixed by the Ministry of Finance (Military),

7. Financial powers.

The O.C. Military Farm, Okara, shall exercise the financial powers of a Farm Manager in accordance with rule 257 of these regulations.

After obtaining sanction of the A. D. R. V. & F. (Farms), Okara, the O. C. is authorised to-

- (a) purchase seed, grain, fodder and other stores, to incur expenditure on ordinary contingencies and to meet the cost of minor repairs and maintenance of the buildings, machinery and implements of the farm;
- (b) make advances to tenants against their produce at his discretion provided that the general status of the tenants justifies such advances;
- (c) sell all farm produce and by-products including trees and to accept such prices for the same as, according to his judgment, are fair and reasonable having due regard to current prices and the condition and quality of the goods offered for sale;
- (d) approve the rate or quantity of seed to be sown for any particular crop or area of crops.

(8) Grant of loans to tenants.

Loans may be granted by the Officer Commanding, with the prior approval of the A. D. R. V. & F. (Farms), Okara to the tenants of the Military

Farm, Okara. The following may be taken as *bona fide* purposes for which loans may be granted :-

- (a) Purchase of bullocks.
- (b) Purchase of carts.
- (c) Purchase of land.
- (d) Marriage.
- (e) Clearing of old debts.
- (f) House expenses, food, etc.

(g) Demands for tenants own money kept by the farm. The amount of loan will be determined by the Officer Commanding according to the general status of the tenant.

(9) *Accounts.*

The accounts of the farm shall be maintained on the double entry system. A monthly cash account and such receipts and delivery vouchers as pertain to transactions with other farms or departments will be sent to the Controller of Military accounts, Lahore, through the A. D. R. V. & F. (Farms), Okara, for audit and adjustment.

(10) *Renewals Reserve Fund.*

(This rule is under review.)

(11) *Conduct of business.*

All business will be conducted on a cash basis and no transactions will be settled by book adjustment, except as provided for in rule 266.

(12) *Payment of land revenue.*

Land revenue, malikana, occupier's rate and local rates will be levied as on all other lands in the Lower Bari Doab Canal Colony and will be paid at the rates from time to time in force.

(13) *Okara Zamindars Co-operative Society.*

The farm will be an active member of the Okara Zemindars Cooperative Society, Ltd., and will retain its present holding of nineteen one hundred rupees shares as long as the society maintains its present policy. All produce will be sold through the Society and commission will be paid on such sales at the rates from time to time approved by the Registrar of Co-operative Societies of the Punjab.

(14) *Village Fund.*

The accounts of the Village Fund will be audited annually by the Military Accounts Department under the orders of the Controller Military of Accounts, Lahore.

(15) *Estimates for works*

All estimates for works pertaining to Military Farm, Okara ; will be checked by M. E. S. before the work is executed except in the following cases:-

- (a) Minor works costing Rs. 200 or less.
- (b) Annual repairs of buildings costing Rs. 200 or less carried out by farm agency.

(16) *Record of buildings.*

Details of all buildings shall be recorded in P. A. F. (D. F.)-23 and the certificate referred to in para. 241, Regs. for the M. E. S. shall be submitted to the Q. M. G.

(17) *Rent.*

The provisions of rules 282 and 283 of these regulations shall apply.

(18) *Machinery.*

(This rule is under review)

(19) *Transport.*

The amount of transport maintained is limited to that which can be economically used on the Home Farm and miscellaneous duties at the Head-quarters of the Estate. Government transport is supplemented by the hire of local carts which will be restricted to the carts belonging to tenants of the Estate.

(20) Grazing charges for milch cattle owned by personnel of the Military Farm, Okara.

[See rule 297.](#)

CHAPTER VI- ACCOUNTS OF REMOUNT WING OF P. R. V. & F:
CORPS.

SECTION 1- GENERAL

301. Rules which are generally applicable.- (i) The general rules in Chapter I shall be observed, where applicable.

(ii) The unit accounts of the remount squadrons shall be prepared in accordance with the provisions of Chapter II

(iii) The provisions of rule 252 (i), (ii) and (iii) are also applicable to the accounts of the Remount Wing of P.R.V. & F. Corps.

(iv) As regards fixation of rates for stores purchased by remount depots, see rule 273, F. R., Part I.

302. Powers of Director of Remounts, Veterinary and Farms (Remount Wing) The Director of Remounts Veterinary and Farm exercises the financial powers to accord administrative approval of Remount works in respect of authorised minor works upto Rs. 10,000 and additions and alterations to buildings and unauthorised works upto Rs. 2,500.00.

303.

SECTION 2- INSTRUCTIONS REGARDING CASH BOOK AND CASH ACCOUNTS.

304. Accounts and returns maintained by remount depots.-In addition to the books and forms standardised as P.A.F. Remount series and other P.A. Forms in use, the following accounts and returns shall be maintained by officers commanding remount depots:-

- (a) Cash book in P.A.F..A..-125.
- (b) Monthly cash account current (P.A.E.A.-126) with supporting schedules as follows :-
 - I. Receipts and recoveries in P.A.F.A.-127.
 - II. Cash security deposit receipts in P.A.F.A.-I28.
 - III. List of cheques drawn in P.A.F.A.-I29.
 - IV. Disbursements statement in P.A.F.A.-130.
 - V. Remittances to banks and civil treasuries in P.A.F.A.-131.
 - VI. Cash security deposits re-payments in P.A.F.A.-I32.
 - VII. List of drawn cheques cancelled in P.A.F.A.-133.
 - VIII. Departmental transfer receipts /payments in P.A.F.A.-134.
 - IX. Memorandum of advances in P.A.F.A.-135.
 - X. Schedules on account of G.P. Fund (Form C.A.C. 30-A)
- (c) Statements of claims and liabilities (P.A.F.A.-137) shall be submitted monthly when field operations are in progress, otherwise annually with the cash account current for the month of March.

The cash account current with the above-mentioned schedules and supporting vouchers shall be submitted to the C. of A. concerned so as to reach him by the 10th of the month following that to which they pertain.

305. Accounts prepared by district remount officers.- Remount purchasing officers (district remount officers) granted cash assignments shall furnish to the C. of A. concerned as soon as possible after the close of each month, and not later than the 8th of the month following, an account of receipts and expenditure in P.A.F.A.-126 supported by P.A.F.A.-129 showing the amounts drawn by cheques during the previous month and vouchers for expenditure. Separate accounts shall be prepared in respect of horses, mules, camels and bullocks. Payments on account of the purchase of young stock, animals may be made to

the actual sellers and their receipts, duly stamped, obtained. It is not necessary to insist on production by them of a power of attorney or other written authority from the actual owners in cases where the purchasing officer is fully satisfied that it is- not possible to obtain receipts from the actual owners. The disposal of each animal purchased shall be shown on the face of each voucher which shall be supported by voucher received by the receiving depots or units. If unavoidable delay occurs in the submission of cash accounts the purchasing officer shall furnish an explanation to the C. of A.

Feeding charges shall be accounted for in the form given in Appendix IV to Remount Regulations.

The accounts maintained in connection with the purchases abroad are laid down in para 54 of Remount Regulations.

306. Instructions for writing up cash book.-The following instructions for writing up the cash book (P.A.F.A.-125) shall be observed (see also rule 112):-

- (i) The cash book shall contain all receipts and payments. Full description of each receipt or payment shall be given in the column "Particular."
- (ii) Separate monthly consecutive voucher numbers shall be assigned to all disbursements of the cash book (see also rule 76).
- (iii) The initial letters of the various schedules, e.g., "D.T.R." for departmental transfer receipts, "T. I. F." for trust interest fund, etc., shall be entered against each transaction.
- (iv) The adjustment of advances (inefficient balances) shall be made by crediting advances and debiting disbursements.
- (v) The adjustment of recoveries against "Advances" effected by officers commanding other-remount depots, shall be made by crediting "advances" (inefficient balances) and debiting "departmental transfer payments."
- (vi) Recoveries from cash security deposits shall be adjusted by crediting "Receipts and Recoveries" and debiting "Security Deposits-Repayments".

307. Instructions regarding preparation of schedules.— All entries which appear in any schedule shall first appear in the cash book P. A. F. A.-125. The several schedules shall be posted daily from the cash book and cash account current shall be prepared direct from the schedules, etc., and will be accompanied by only those schedules in which transactions have been recorded.

No copies of schedules except IX (P.A.F.A.-135) (see rule 304) need be kept. Moneys received for the payment of office establishments shall not be

brought into the cash accounts, and temporary recoveries or payments such as cost of stamp for indemnity bond shall be passed through the office contingent register and not through the cash book.

308. Issue of receivable orders for amounts received by officers commanding remount depots.- Cash and currency notes for more than Rs. 10 shall not, if avoidable, be received by officers commanding remount depots; when tendered, a receivable order (P.A.F.A.-507) on the nearest treasury shall be furnished to the tendered and the treasury receipt shall support the entries in the cash book and schedule.

309. Cash balance to be showing in cash accounts current and that of March to be credited to Government.- Except in the month of March, when any cash balance shall be paid into the treasury on or before the 31 March monthly case balances shall be shown in the cash account current.

310. Maintenance of separate accounts for each financial year.- The accounts of each financial year shall be kept entirely separate, and all items of advances which cannot be adjusted by the end of March, shall be brought forward month by month in supplementary cash accounts current for March supported by separate schedules and vouchers until every item has been adjusted.

311.

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SECTION 3- INSTRUCTIONS ON MISCELLEOUS POINTS.

314. Accounting for stores.- Articles can neither be received into nor issued from, store without the written order (P. A. F. Z.-2135 or S.-1619) of the officer commanding remount depot and all transactions shall be recorded daily by the go down overseer in P. A. F. R. 1484 except in the case of articles purchased for a particular work and delivered direct to that work which will be recorded only in P. A. F. R.-1486 and R-1487. The daily receipt and issues of grain and fodder shall also be recorded in P. A. F.R.-1483.

315. Rate for fodder rations issued to officers chargers.- The price of fodder rations issued to officers chargers purchased from remount depots for consumption on the journey to destination (vide rule 131) shall be assessed at the payment issue rate of the station of supply concerned (see rule 274, and rule 130, F. R. Part I)

316. Expenditure on minor repairs and maintenance of remount buildings.- Subject to any restrictive orders of the Director of Remounts, Veterinary and

Farms, district remount officers and officers commanding remount depots are empowered to incur expenditure on minor repairs and maintenance of remount building within the amount allotted to them for this purpose from the Annual Maintenance Grant controlled by the Q. M. G.

DRV & F will make separate allotments for and repairs/maintenance.

317. Rents of Army Remount buildings-How recovered.- (i) Rents of quarters in charge of the Remount Wing of P. R. V. & F. Corps shall be assessed by the Director of Remounts, Veterinary and Farms on P. A. F. W,-2239 in accordance with the rules prescribed in para 9, Quarters and Rents. The remount formation shall submit monthly so as to reach the C. of A. concerned not later than the 23rd day of the month, a rent return on P. A. F. R.-14 99 for all buildings in charge of the Remount Wing.

(ii) Rent shall be collected by the Remount Wing. Rent due from the Army Remount establishments shall be recovered from their pay bills which will be accompanied by the rent return duly completed. In the case of private persons it shall be recovered in cash and remitted into the treasury through the cash book giving a reference to the rent returns on which the details of the recovery have been recorded.

(iii) All civilians belonging to the Remount Wing of P. R. V. and F. Corps shall pay rent with reference to the rules laid down in para. 13 (a), Quarters and Rents, subject to the concessions authorised in rule 282 of these regulations in respect of the Farms Wing. Private persons shall be charged rent at the local rates for similar accommodation or the full fixed monthly rental of the building, whichever is more.

318.

319.

CHAPTER VII.- ORDNANCE ACCOUNTS

320. Rules regarding ordnance accounts and duties of the Military Accounts Department.- In addition to the general rules in Chapters I, VIII, ix, and Appendix I of these regulations and the rules in E. R. and R. A. O. S. the following special rules apply to Ordnance Accounts.

The Military Accounts Department may call for such returns or detail, of work as they may require, and they alone may insert rates and values in receipt, issue and expense vouchers and loss statements. The Military Accounts Department shall compile and publish the annual accounts of factories, including balance-sheet, capital and production accounts.

321. Expenditure on repairs and on account of labour- By whom and when authorized- Officers in charge, P. E. M. E./P. A. C establishments, may authorise expenditure on repairs to stores borne on charge in P. E. M. E. P. A. O. C. establishments or with units as repairable, provided that the expenditure involved is covered by budget provision. The expenditure on account of labour for the execution of repairs in P. E. M. E./P. A. O. C. establishments shall be within the allotment for temporary labour distributed to the P. E. M. E./P. A. O. C. establishment concerned. See also rule 25, F. R. Part I.

322. Supply of stores by other departments to P. A. O. C. establishments.- Stores not supplied by P. A. O. C. which are required for the upkeep of P. A. O. C. establishments shall be demanded, as required, from the supplying department. These stores shall be issued free and the value of all stores obtained, except those for which a special monetary allotment exists and those received from R. P. A. S. C. shall, be debited to the monetary allotment for articles in use.

323. Comparison of cost of work done at an ordnance factory and by private firms.-When it is desired to ascertain the comparative rate at which work can be done at an ordnance factory and by private firms an estimate of the material and labour shall be sent to the C. O. F. A. for the purpose of being rated and valued.

324. Adjustment of ledgers in ordnance and clothing factories and P. A. O. C. establishments and units:-Transactions of transfer or adjustments of ledgers in ordnance and clothing factories P. A. O. C. establishments and units shall be made under one of the following head:-

Heads	Nature of transaction or adjustment	From to be used.	
		P. A. O. C. establishments	Ordnance and clothing factories and units
(A)	Stores found to be surplus	A. F. G. 1049	P. A. F. Z. 2096
(B)	Stores found to be deficient	A. F. G. 1049	P. A. F. A. 498.
(C)	Stores heading to be transferred from one vocabulary section to another.	A. F. G. 1049	P. A. F. Z.-2096
(D)	Stores found to differ in condition from that in which they are borne on the ledger.	A. F. G. 1049	P. A. F. Z.-2096 P. A. F. A-498.

(ii) As regards Head (A)-

(a) In the case of P. A. O. C. establishment when a surplus is used as a set-off against similar deficiencies A. F. G. 1049 shall be used.

(b) A surplus shall be as carefully scrutinised as a deficiency. The surplus stores shall be brought on charge but the reason, or, where this cannot be definitely stated, the probable reason for the surplus shall be given by the executive officers on the form. If the surplus has apparently arisen

by reason of incorrect store-keeping the executive officer shall also state what remedial action has been taken to obviate similar surpluses in future.

(iii) As regards Head (B)-

(a) The value of the gross deficiency shall be shown. The reason, or where this cannot be definitely stated, the probable reason for the deficiency shall be given on the form by the officer actually holding the charge of the stores. If the deficiency has apparently arisen by reason of incorrect store-keeping the said officer shall also state what remedial action has been taken to obviate similar deficiencies in future. The form shall then be submitted to the C.F.A. for sanction to the write off of the stores found deficient. If the deficiency has been caused by theft, fraud, or culpable neglect (or from other causes when the circumstances seem in any way to demand special investigation) a court of enquiry shall be assembled in accordance with rules in F.R., Part I. The C.F.A. shall ensure that the rules in Chapter V. F. R., Part I and in Chapter VIII of these regulations regarding losses of stores are fully observed.

(b) When stores of a similar type, size or category have been wrongly identified or conditioned and incorrectly recorded the stock record shall be adjusted immediately the mistake is discovered. Such adjustments shall be approved by superintendents of factories/officers-in-charge, P. A. O. C. establishments. Oi/e, AOC establishment, on strict understanding that sole responsibility rests with him may authorise, group Office Sub-Depot Commander/Dy Commandant/Dy COO to apprise such adjustments and sign adjustment voucher provided the name of the officers who are authorised to sign are communicated to the audit officer concerned. No loss statement shall be required to support such adjustment, but the number and the date of the original voucher on which the stores were received or issued and incorrectly identified or conditioned shall be quoted in the transfer voucher.

(c) When clothing articles are accounted for by size discrepancies in sizes shall be adjusted by transfer vouchers except in cases where there is a discrepancy in the total numbers of all sizes of an item or for change in condition when a loss statement shall be prepared on the form prescribed in the table in (i) above.

(iv) As regards Head (c)-

The authority (P.L.C. etc.) for the transfer shall be recorded on the form.

(v) As regards Head (D)-

(a) The reason for the difference in condition of the stores shall be recorded on the form. When it is the result of storage in open, faulty storage accommodation, etc., the officer actually holding the charge of stores shall state what remedial has been taken.

(b) The amount of loss involved to be dealt with by the C. F. A. shall be assessed in accordance with the rules in F. R., Part I and in Chapter IX of these regulations.

(c) In the case stores held on deposit by factories on behalf of the

D. O. S. when $\frac{\text{serviceable}}{\text{serviceable or repairable}}$ articles are, as a result of stripping

conditioned as $\frac{\text{repairable}}{\text{unserviceable}}$ the net amount of loss, i.e., the full serviceable

or repairable value of the stores conditioned as above less value of the components recovered therefrom, only shall be written-off by the C. F. A.

(d) Change in condition of shall arms in stock:-

(1) When small arms borne on P.A.O.C. establishment books in a higher condition than unserviceable, are sent to the Rifle Factory for stripping to ultimate components, they shall be struck off charge as unserviceable and the full value of 50 per cent. thereof, according as the small arms are held on charge as serviceable or repairable, shall be adjusted on expense vouchers.

(2) When small arms borne on P. A. O. C. establishment books as serviceable are rejected by the assistant examiner of small arms as unfit for issue to troops, they shall be adjusted on an expense voucher provided the defects are not due to (1) lack of suitable storage accommodation or (2) failure to look after the small arms properly when in store, in which case the change in condition shall be dealt with by the C. F. A. on loss statements (A. F. G. 1049) which shall be supported by the report of the assistant examiner of small arms.

(e) When stores borne on P. A. O. C. charge as serviceable are found by an inspector responsible for the stores as defined below, to be unfit for issue owing to deterioration while in stock, their condition shall be adjusted on A. F. G. 1049 signed by the Officer- in-Charge of the establishment, provided the defects are not due to lack of suitable storage accommodation or failure to look after the articles properly while in store when they shall be dealt with as laid down in clause (d) (2) above.

For this purpose, the "inspector responsible for the stores" shall be the P. E. M. F. /P. Signals representative in the case of technical stores, and the Incharge Issue Section in the case of general stores.

325. Write-off of capital assets o small values from Block Registers of Ordnance and Clothing Factors.-When an item of capital assets has depreciated to Rs. 500 or below or to an amount equal to the first year's depreciation at the normal peace rate, whichever is less, it shall be written-off and kept at "nil" value in the Block Register until finally disposed of by sale, break-up or

otherwise. The residual value shall, however, be credited to the Renewals Reserve Fund.

326. Renewals Reserve Fund for ordnance and clothing factories.-The Renewals Reserve Fund for ordnance and clothing factories shall be regulated in accordance with the rules in Appendix VII.

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CHAPTER VIII.- LOSSES

331. General.-(i) For general procedure for dealing with losses and for showing the amounts on loss statements see Chapter V., F. R., Part I. See also Chapter X, F. R., Part I, R. A. I. Rules 353, 354 and 354-A, Instruction 915 and item 57 of Appendix I of these regulations.

(ii) Questions involving write-off of losses shall be dealt with promptly by all concerned, and it is of the greatest importance that delay in dealing with any loss due to fraud, negligence, financial irregularity, etc., be avoided. Every important case shall be brought to the notice of superior authorities as soon as possible; the administrative authority shall report to his superior, and the audit authority to his superior.

(iii) The original copy of a loss statement shall be signed by the C. F. A. in ink and produced for audit.

332. Procedure for replacement of stores lost or damaged for which cash recovery is made.-(i) The following procedure shall be followed for the replacement of articles lost or damaged (vide item 57 of Appendix I) for which cash recovery is made from a person held responsible for the loss (vide para. 179, E.R., Part 1):-

- (a) The value of the articles lost shall be assessed on a loss statement P. A. F. A.-498 (Form 34 or 664-B for Air Force).
- (b) The amount assessed shall either be recovered through the pay bill/pay list of the person concerned or it shall be paid by the O.C. the unit into the treasury as a departmental receipt pertaining to the C. of A. within whose audit area the person is serving or the unit is located, and the treasury receipt shall be made over to the accountant attached to the unit or sent to the C. of A. concerned where no unit accountant is attached, for adjustment.

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(c) An indent supported by the loss statement for the free replacement of the articles lost or damaged shall be submitted to the P. A. O. C. establishment or supply depot concerned quoting the number and date of the treasury receipt or the month's pay bill/pay list in which credit in respect of the articles damaged or lost has been afforded.

(ii) Recoveries in respect of the following stores lost or made away with, or permanently rendered unserviceable through neglect or carelessness shall be assessed in accordance with the rules noted against them and vouchers, in duplicate, sent to the unit accountant before the 25th of the month for debiting the amount due from the person concerned in the summary of the pay bill/pay list or, if no unit accountant is attached to the unit, the deduction shall be made by the head of the office, establishment or formation in the pay bill:-

ClothingParas. 139 and 140, Clothins Regs., paras. 7-10, Chapter 23, Equipment Regulations for the Air Force.
M. T. Stores P. A. O. S., Chapter 21, and E R., Part I, Chapter IV.
Ordnance equipment ... Para. 180 and Section XIX, E. R.

333. Procedure regarding preparation and disposal of loss statements for losses of hospital equipment and clothing.-(i) In the case of losses for which recoveries are to be made from patients and hospital staff, the procedure shall be as follows:-

- (a) Loss statement on P. A. F. A.-498 shall be prepared in triplicate, separately for each unit or formation.
- (b) All losses shall be entered in loss statements as soon as they are discovered and the signature of the person concerned (in token of liability for the loss) shall be obtained.
- (c) The items of loss statements shall be priced by the hospital authorities from the rates of articles published in divisional/ sub-area or brigade order from time to time; for this purpose the C. of A. in consultation with the hospital authorities shall make out a list of articles commonly lost or broken and work out the recovery rates inclusive of departmental charges for these articles.
- (d) (i) When the value of the loss exceeds rupees twenty, the original and duplicate copies shall be sent to the C. of A. by the 10th of the month following that in which the loss occurred (the triplicate copy being retainer as office record). The C. of A. after checking the correctness of the pricing and the competence of the financial authority, will note the amount in the demand register. If it is found that the amount of the loss is in excess of the powers of the authority who sanctioned the

loss, the C. of A. shall take steps to obtain the sanction of the competent financial authority.

Note.-Loss statements for the month shall not be submitted piecemeal to the C. of A., but those of each unit shall be collected together and docketed with the month and the designation of the unit.

- (ii) After noting the amounts in the demand register, C. of A. shall retain the original copy of the loss statement and forward the duplicate to the unit or formation concerned for effecting recovery of the value from the person (s) concerned through the pay accounts. The unit or formation shall return this copy of the loss statement to the hospital with a certificate of credit endorsed thereon.
- (e) Loss statements for losses of the value of rupees twenty and under shall not be sent to the C. of A. The original copy of the loss statement shall be forwarded by the hospital authorities direct to the unit accountant (of the person's unit) responsible for effecting the recovery. In the case of units without unit accountants, this copy shall be sent direct to the C. of A. who deals with the pay and allowances of the person. The unit accountant or the C. of A. shall be responsible for the recovery and credit of the amount to the State, the responsibility of the hospital authorities being to obtain and record the acknowledgement of the unit accountant or the C. of A. for the receipt of the loss statement.
- (f) The duplicate copy of the loss statement with the certificate of credit endorsed thereon (in the case of losses for amounts exceeding Rs. 20) or the No, and date of the unit accountant's or C. of A's acknowledgment endorsed by the hospital authorities themselves (in the case of losses of the value of rupees twenty or under) will be utilized to support the indent for the free replacement of the stores.
- (g) In order that recoveries may be effected promptly from men due to proceed out of Pakistan. loss statements, if the value of the loss exceeds rupees twenty, may be submitted to the C. of A prior to the 10th of the month following and before their accounts are finally closed. In cases where the intimation is not received in time the provisions of rule 221 shall be followed.

(2) In the case of losses to be borne by the State, the loss statements shall be prepared in duplicate and priced by the hospital authorities as in para (1) (c) above. When the value of the loss exceeds rupees twenty, the original copy shall be forwarded by the hospital to the C. of A for check and return. The original copies shall be utilized to support the indents for the replacement of the stores and the duplicate copies shall be retained as office record.

334. Instructions regarding losses of stores in transit.-The following instructions shall be observed in connection with losses of stores in transit between army depots or between army depots and consuming Army units and vice versa or between manufacturing establishments and Army depots and vice versa or between Army and Air Force and vice versa.

(i) (a) The consignee shall sign on receipt vouchers for the quantity actually invoiced and shall, when necessary (see R. A. I. Instruction 915), make the following note on them:-

"The deficiencies and alterations in conditions, which I am taking action to regularise are noted below."

He shall bring on charge in his ledgers the full quantities as actually recorded in the vouchers sent to him and as conditioned by the consignor (for exceptions see sub-para. II) charge off provisionally the discrepancies by means of an adjustment or C. I voucher (R.A.F.Z.-2184 or Air Force Form 600) or conversion voucher (Form 21) in the case of the Air Force and simultaneously make out a loss statement in duplicate for damages or deficiencies, the original for submission to the C.F.A. and the duplicate for retention. The loss statement duly sanctioned by the C.F. A or the loss statement together with the Government letter sanctioning the loss shall be attached to the adjustment voucher in support of the writing off of the stores.

(b) The consignor shall adjust his store ledgers by striking off charge the full quantities of stores recorded in the vouchers as soon as the stores are dispatched. The receipted voucher, received back by him from the consignee duly sided for the full quantity (or where necessary, endorsed with the certificate that action is being taken on any losses or deficiencies), shall be treated as an acquaintance in full (R.A.I. Instruction 914).

(c) If, however, the loss can be attributed to the action or inaction of a responsible person at either end the competent financial authority may allow the loss or any portion of it to be actually paid for in cash by the consignor or the consignee as he thinks fit. All recoveries of this nature shall be credited to Government in the usual manner and the number and date of the treasury receipt and that of the memorandum with which it has been forwarded to the C, of A. cited on the adjustment voucher and loss statement. In the case of claims against a railway company the procedure laid down in R. A. I. Instruction 919 see also rule 75, F. R. Part I) shall be followed.

(d) The competent financial authority at the consignee's end shall determine how the transit losses should be adjusted. In case of dispute the matter shall be referred to the C. in-C, Army/R P. A. F. at the consignee's end, if the amount involved is within his financial powers for final decision. Only cases exceeding his financial power shall be referred to the Government of Pakistan.

(ii) (a) Losses of petrol, oil and lubricants occurring between R. P. A. S. C. supply depots and Air Force landing grounds shall be dealt with by the consigning depot on receipt of discrepancy reports (A. F. Form 549) from the Air Force unit concerned.

(b) Losses in the transit of petrol, oil and lubricants from Air Force landing grounds to the R. P. A. S. C. shall be debited to the Air Force head.

(c) When a unit returns ordnance clothing, medical and M. T. stores to a stores depot, the former shall show only the quantities of returned stores on the voucher and the latter shall; on receipt, classify them as serviceable, repairable or unserviceable, as the case may be. In such cases the stores shall be brought on charge in the condition as classified. They shall also be accounted for under the section, ledger item number and designation accepted by the depot provided that such re-classification does not materially alter the description and value of the stores.

(d) In the case of P. M. E./P. A. O. C. establishments, before a store is conditioned as repairable or retrievable, the cost of the repair/retrieval shall be considered, the P. E. M. E. Officer concerned being consulted in case of doubt. Where the cost is likely to exceed 50 per cent of the stock book rate of the store, condemnation and recovery of components shall normally be resorted to. Officers-in-charge, P. E. M. E. establishments will, however, be guided by the circumstances and treat each case on its own merits.

(e) When however, ordnance stores or clothing are received back in- P. E. M. E./P. A. O. C establishments and it is not possible to correctly condition them as "S". "R", or "U" within reasonable time, they shall be subjected to a preliminary examination for the purpose of verifying numbers and clearing receipt vouchers and shall then be brought to account as "D" (doubtful) until they can be finally inspected and conditioned.

A. F. G. 1049 (transfer voucher) shall be used when the articles are transferred to their proper condition (vide rule 324). These orders do not absolve those responsible from taking action on any case where returned stores on first receipt are found to be in an unserviceable or repairable condition which is obviously not due to fair wear and tear, nor do they apply to stores returned by local Governments and others not administered by the Ministry of Defence.

(f) The condition determined as in clause (ii) (c) above by the consignee shall not be noted on the receipted vouchers returned to the unit except where a refund is due, i.e., in the case of stores returned from payment issues, stores returned from hire or loan issues, etc., (vide rules 351, 352 and 353) or where the change in condition is due to causes other than fair wear and tear. In these

latter cases the condition shall be endorsed in red ink on all copies of the voucher.

(g) When the change in condition is due to any cause other than fair wear and tear, the unit shall prepare a loss statement and submit it for the orders of the competent financial authority.

(h) The stores shall be struck off unit charge as soon as they are dispatched to the supplying department, but the unit commander is responsible for watching that the receipted copies of issue vouchers are received.

(iii) When ordnance stores are transferred from one P. A. O. C. establishment or factory to another and the condition of the stores on receipt is found to differ from that in which they are vouchered and the consignor does not accept the discrepancy, a clear receipt shall be granted and copies of correspondence, together with a copy of the discrepancy report, shall be attached to the receipted copy of the voucher.

The difference in condition shall be adjusted by the consignee on a transfer voucher and no loss statement shall be necessary.

This procedure shall only apply in cases where the change in condition is due to fair wear.

(iv) In the case of transactions between Air Force units when discrepancies found in equipment in transit are considered to be attributable to the consignor, the consignee shall bring on charge the quantities actually received and in the condition received and endorse all copies of receipt vouchers "Brought on charge as..... see my discrepancy report No..... dated..... attached". If the discrepancy is admitted by the consignor he shall adjust his accounts by a certificate voucher, but if it is not admitted by him and the loss cannot be recovered from the carrier (see rule 75 F. R. Part I), the consignee shall bring on charge all the discrepancies and adjust them by a loss statement (Form 34) duly sanctioned by the C. F. A. concerned.

(v) **(1) Stores received under incorrect designation.**-(a) Where the stores received are the same as those issued, but only the designation shown on the issue vouchers is found to be incorrect, the stores will be brought on charge as received and the consignor's issue vouchers amended accordingly. No discrepancy report will be raised in such cases but the consignor will be informed of the discrepancy by endorsing the same on the receipted copy of the issue voucher.)

(b) Where the stores received are not the same as those issued and are obviously different stores, a discrepancy report will be raised against the consignor in the normal manner and accounts adjusted accordingly.

- (2) **Stores received under incorrect sizes (clothing only).** - Where the stores (clothing only) received are found to be of a different size to that shown on the relevant issue vouchers, the stores will be brought on charge as received and action taken as indicated in (1) (a) above.
- (3) **Stores received under incorrect sizes (ordnance stores other than clothing).**- (a) Where there is no difference in prices of stores of different sizes action will be taken as indicated in para (I) (a) above.
- (b) Where prices of stores of different sizes are different, discrepancy reports will be raised against the consignor and adjustments carried out in the normal manner.

335. Procedure regarding losses in transfer of medical stores from one vocabulary section to another or from one heading to another.-When medical stores are transferred from one heading to another or from one vocabulary section to another, the necessity or otherwise for a loss statement is decided with reference to the financial result of each such transaction, *i. e.* if a transaction results in a loss, a loss statement is necessary.

336. Losses in transaction of transfer of ordnance, clothing and M. T. Stores.-
[See rule 324.](#)

337. Losses in M. E. S.-For rules in respect of losses in M. E. S. see Section 13 of the Regs for the M. E. S.

338. Procedure for writing off or striking off Air Force equipment lost, damaged or deteriorated.-For procedure for striking off or writing off Air force equipment lost, damaged or deteriorated, see also Chapters 22 and 23 of the Equipment Regulations for the Air Force.

339. Unavoidable Issues where loss statements are not required.- See Appendix 1, item 53 and F. R. Part I, rule 79.

340. Losses in transit between and Foreign countries.- Stores received from foreign countries shall be brought on charge as actually received except in cases where stores are hermetically sealed or tropically packed sealed in which case these will be brought on charge as invoiced. Any losses, deficiencies or damages in transit shall be dealt with at deficiencies and (see Rule 75 FR Pt-I) and noted on the packing accounts etc. In cases where replacement or recovery of value from supplier is required or in case of loss occurring as a result of non-acceptance of discrepancy reports either in full or in part by the supplier action will be taken by the consignees in accordance with Rule 136.

For action to be taken in respect of discrepancies in and Stores supplied to foreign Governments see Rule 75 F. R., Pt-1 and R. A. II instructions 915.

In this case the sanctioned loss statements shall be attached to the receipted copy of the issue voucher.

The above amendment will take effect from the 2nd December 1948.

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CHAPTER IX.- REPAYMENT ISSUES

346. Fixation of recovery rates.- (i) The rules relating to the issue of R.P.A.S C. stores on payment are laid down in R.A.I. rules and those applicable to other classes of stores are contained in F.R., Part I; Clothing Regs.; F.R. Part I and other departmental regulations.

(ii) The rates to be adopted for pricing the stores issued on payment are laid down in the vocabularies of stores and stock-book, rate lists or may be fixed by the authorities concerned, vide rule 130, F.R., Part I. In respect of issues by the Farms Wing of P.R.V. & F. Corps see also Chapter VI.

(iii) The C. of A. will, where necessary notify in divisional/sub-area or brigade orders the pricing party (*i.e.*, the unit/depot accountant, or local audit staff, or the C. of A.'s main office) to whom vouchers shall be sent for pricing by the units and formations located in his audit area.

(iv) The value of ordinary packing material is included in the vocabulary (or stock-book) rates for stores. Similarly, the cost of labour for packing is included in the departmental charges; where special packing material is used the rates for which are given in the vocabularies of stores, the cost of such packing material and the departmental charges thereon (where leviable) shall be added to the cost of stores. Where transport charges and any other charges such as export duty, river and port dues, etc., are incurred, there shall be recovered in addition.

347. Payment issue vouchers for R.P.A.S.C. stores-How adjusted.-Payment for supplies issued on payment shall be made at the rates provided for in rule 496, R.A.I. and the cost shall be adjusted as under:-

- (i) Troops.-The total amount due from the officers and men of the unit shall be recovered by the unit accountant from the units pay bill/pay list for the month following that in which the issues were made (see rule 288-I of these regulations and R. A. I. Rule 496-A):
- (ii) Staff and departmental officers and establishments attached to ration drawing units.-The amount due from staff and departmental officers

and establishments shall be adjusted by the officers/heads of offices in the pay bill referred to above. If this is not done, the C. of A. shall enforce the recovery before paying the pay bill (see R.A.I. Rule 496-A).

- (iii) Other persons canteens, institutions and similar bodies if authorised by the station commander in station orders to obtain supplies on credit shall submit to the unit from which supplies have been drawn a treasury receipt for the total amount by the 10th of the month following that in which supplies were drawn (see R.A.I. Rule 496-A).
- (iv) Issues to foreign Government as well as to foreign aircraft visiting Pakistan on delivery and command fights.- The cost shall be adjusted by the C. of A. concerned.
- (v) Pakistan states.- Recovery shall be made on receivable orders which should accompany priced vouchers.

348. Procedure regarding recoveries for supplies and services other than by R.P.A.S.C.-The following procedure shall be followed in effecting recoveries for supplies (other than of R.P.A.S.C. stores) and services rendered on payment by stores depots, P.E.M.E. workshops (see para. 249-A, E.R., Part I, and section 52, M.V.R.)

- (i) Payment issue vouchers shall be sent by the issuing depot or establishment to the pricing party referred to in rule 495, who shall retain the requisite number of copies of the vouchers for action regarding recovery and return the remaining copies to the stores depot, etc., from whom received.
- (ii) No valuation statements shall be issued, as the total amount recoverable from the person concerned shall be shown in the priced issue vouchers sent to him by the stores depot or workshop.
- (iii) Credits on account of repayment issues made to officers and others in Defence Services employ shall be afforded only through pay bills/pay lists and such credits shall be given in the pay bill for the month in which the receipt voucher is received or at the latest in the following month's pay bill, failing which the credit shall be enforced by the C. of A.
- (iv) As regards Pakistan States Forces, the procedure laid down in rule 347 (v) shall apply.
- (v) The cost of stores issued on payment to civil institutions, non-Government departments and private persons as also the estimated cost of repair (including overhead charges) to private work to be executed 15-

for civil bodies in P.E.M.E. workshops shall be deposited in a Government treasury by the indenting party before any stores demanded may be removed from the issuing establishment or any payment work is taken in hand (see paras. 64 and 249-A, E. R., Part 1).

- (vi) The value of stores issued to non-military departments, *i.e.*, civil and railway departments, etc., will be adjusted through the exchange accounts by the C. of A. on receipt of the receipted copies of issue vouchers.
- (vii) As regards stores issued to foreign Governments, etc., necessary action for the credit of cost thereof will be taken by the C. of A. in accordance with prescribed procedure for adjustment of such transactions.
- (viii) For services rendered and works by the M. E. S see Regs. for Quarters and Rents, and Regs. for the M.E.S.
- (ix) The method of recovery of cost of renewals of or repairs to dentures on repayment or on penal deduction shall be as under:-

The dental officer who supplies or repairs a denture will prepare P.A.F. C-868-A (issue of equipment on payment) in duplicate, obtain the signature of the person concerned and forward both the copies to the C. of A. who is responsible for the maintenance of the individual's pay account. The C. of A. will note the demand and return one copy to the Army dental centre with the endorsement "demand noted for recovery". This copy will be retained at the Army dental centre for inspection at the local audit officer's visit.

The C. of A. concerned will recover the amount due from the pay bill/pay list of the individual concerned.

349. Issues to or by the Farms Wing of P. R. V. & F. Corps.- The procedure laid down in rule 355 shall apply but in respect of free issues see special rules for Farms Wing transaction in Chapter VI.

350. Issue of Government animals on payment or on hire.- Rules and orders relating to these matters are contained in R. A. I. (Rules- Chapter XII; Instructions- Chapter XII)

351. Procedure regarding refund of the cost of ordnance and clothing stores on payment if they are returned.- In the case of ordnance and clothing stores issued on payment correctly as indented for, but the retention of which is not desired by the indenter, provided that the supplying officer agrees to their return, the indenter may claim a refund, after the stores have been returned. In claiming refund the authority for the return of the stores shall be quoted and a copy of the supplying officer's receipt shall be attached. A reference to the pay bill or other account in which credit for the original supply was afforded to Government, shall be quoted in the claim. In case where the

number and date of the voucher for stores originally issued on payment to non-military units is not available, refund may be claimed on a certificate furnished by the officer commanding of the unit concerned that the stores were originally issued on payment. The amount to be refunded will be as follows:-

Ordnance and clothing stores (returned unused)	
(a) Stores conditioned as serviceable on receipt back in the supplying department.	At full vocabulary rates
(b) Stores conditioned as repairable on receipt back in the supplying department.	At full vocabulary rates less the estimated (or actual, where known) cost of repairs.
(c) Stores conditioned as unserviceable on receipt in back the supplying department.	At 10 per cent. of the full vocabulary rate or at the scrap value, whichever is less

The condition, as assessed by the supplying department, shall be final in all cases. The additional charges (e.g., departmental, packing, etc) leviable under rule shall in no case be refunded in respect of such stores. Similarly when stores are returned from loan issues in a repairable condition, which is not due to fair wear and tear, the estimated (or actual, where known) cost of repairs will be the basis on which any recoveries necessary shall be made. This ruling does not apply in the case of ammunition packages returned by Pakistan States Forces units, or to small arms which will continue to be dealt with under E.R., Part 1.

P.A.O.C. stores of M. T. supply are not ordinarily issued on payment but if supplied under due authority the procedure with regard to refund of their cost will be the same as that for ordnance and clothing stores.

352. Procedure regarding refund of the cost of medical stores issued on payment if they are returned.- Medical stores issued on payment correctly as indented for, but the retention of which is not desired by the indenter may only be returned to the Medical Stores Depot if unused and the return is made within a period of five years and the O.C. of the Depot agrees to the return. The citation of the vouchers on which such stores were originally supplied shall in all cases be insisted upon. The amount to be refunded shall be as follows:-

New stores.-Book value of the stores according to the condition on receipt back by the Depot, less 17 per cent. of the book value. Profit and excise duty as originally charged shall also be refunded.

Second hand stores.-75 per cent. of the book value of the stores as originally charged less 17 per cent. on that value if received back in original condition. Otherwise, the amount to be refunded shall be further reduced according

to this condition when received back by the Depot. Profit as originally charged shall also be refunded to non-Government bodies.

The indenter shall also pay the cost of carriage of the stores back to the Medical Stores Depot.

353. Refund admissible when stores issued on payment are returned for not being in accordance with indent-In the case of the return to the supplying department of P.A.O.C. stores including those of clothing and M.T. supply, and medical stores which have been demanded on payment but have not been correctly issued according to indent, the indenter may claim a refund of the full cost including freight and departmental charges. Freight charges both ways and packing charges incurred shall be dealt with under the orders of the competent financial authority, who will also decide whether any amount shall or not be recovered from the issuing authority. See also rules 42 and 76; F. R., Part I.'

354. Procedure for the recovery of charges for Government transport let out on hire.

A- Mechanical Transport

Army.-See Mechanical Vehicle Regulations.

(2) Air Force.

The following procedure will be followed:-

- (a) The Adjutant will prepare Air Force Form 793 in triplicate and, after it has been duly completed and approved by the C. O., forward the original copy to the M,T. Section for necessary action and the duplicate copy to the unit accountant for information. The triplicate copy will be retained by the Adjutant in the book held by him.
- (b) On receipt of Form 793 in the M.T. Section, the M. T. Officer or N.C.O. i.c M. T. will check the repayment register maintained in the section and ensure that the applicant or members of the party have no other repayment runs outstanding against them. Should it be revealed that the applicant or any of the members of the party has not cleared a previous repayment run, the new Form 793 is to be cancelled and returned to the Adjutant with the remarks that the individuals have not cleared their last repayment run or that they have already availed themselves of the allotted concession for the month. if on reference to the repayment register it is found that the applicant or any member of the party has no repayment runs outstanding and that they are all within the allotted concession and covered by rules, action will be taken under (c) below.

- (c) The M.T. Section will take necessary action to detail the most economical vehicle and a driver to comply with the request. Care will be taken to ensure that the following particulars are enter on Form 793 by the M.T. Section prior to the commencement of the journey :
- (i) Driver's No., rank and name.
 - (ii) Vehicle's No., type and make.
 - (iii) Vehicle milometer reading out.
 - (vi) Vehicle time out.
- (d) On completion of the journey, the vehicle will be booked in and all particulars will be entered on Forms 793 and 814 (in red ink) and on the repayment register, signed by the M.T. Officer and forwarded to the unit account under signature.
- (e) On receipt of the completed Form 793, the unit accountant will prepare Form 1680 and forward one copy to the individual hiring the transport (clearly marked that the debt is to be cleared within 7 days of the date of receipt of Form 1680) and enter the particulars of the repayment journey in the register of M.T. on repayment-A.F. (Spl.) Form 184-S.
- (f) On receipt of payment the unit accountant will complete the entries on the reverse of the original and duplicate copies of Form 793 and return the original copy duly signed to the M.T. Section, who on receipt will enter the word "PAID" against the entry in the repayment register and post the copy in the register to verify the entry.
- (g) The driver of each M.T. vehicle hired out on repayment will be paid annas -/8/- per diem for each day's work (or part of a day's work) performed. These amounts will be obtained monthly on a contingent bill rendered by the M . T . Section through the unit accountant to the C.A. (A.F.) Lahore. The unit accountant will quote the month's accounts in which credit is given for the work performed and the name of the person or department hiring the vehicle. This bonus is not payable when transport is hired to a military department or in cases where no hire charges are recoverable.

B- Animal Transport.- See R.P.A.S.C. Regulations.

355. Issues between Army and Air Force.- Issues made from Army stocks to Air Force other than for 1st line repair to M.P. vehicles or vice versa shall be adjusted under the head concerned and not through the exchange accounts, but the vouchers shall be exchanged for verification of credits in the store accounts.

*Note.-*Inter-departmental adjustments between the Army and the Air Force are held in abeyance for the time being.

356. Issues of Air Force equipment on payment to civil and other Government aircraft.- Issues to civil aircraft shall be made on prepayment (except in the case of air mail services which are governed by special orders issued from time to time) the amount being credited into treasury and the treasury receipt sent through the U.A./L.A.O. to the C. of A, Air Force.

Whenever civil aircraft land at an Air Force aerodrome, landing fees and housing charges shall be collected from them except in respect of aircraft of the air mail services when the amount due shall be shown in the monthly return submitted to the C. of A., Air Force.

The cost of issues to foreign Governments' aircraft shall be adjusted by the C. of A., Air Force.

For further details regarding payment issues by the Air Force, see Equipment Regs. for the Air Force.

357. Issue of Air Force photographs on payment.-The charges for each size of print are published from time to time in Air Force Instructions.

The basis of assessing the cost of material and the rules regarding special rates in respect of issues to the Air Force personnel for their own use, to the Army, Survey of Pakistan, civil departments of the Central and Provincial Governments, and other individuals are laid down in the Equipment Regs for be Air Force.

Recoveries in respect issues to Air Force personnel shall be made through their pay bills pay lists. Issues to private persons shall be made when they have paid the cost into the treasury in advance and submitted a treasury receipt. In other cases when payment is to be made in cash receivable orders shall be sent with the vouchers with instructions to furnish the treasury receipt which shall be passed to the U.A./C. of A. for adjustment. In the case of civil departments amounts shall be adjusted by the C. of A, by book debit.

358. Cost of medical and dental treatment afforded to Air Force personnel How adjusted.- Reference paras, 257 and 464 of the Regs. for the Medical Services of the Army, regarding medical and dental treatment afforded to Air Force personnel. The C. of A., Air Force will make a lump sum payment on this account on, or as soon as possible after the 1st January each year, giving credit to the Controller of Military Accounts (Pensions), Lahore, at the following rates per annum, calculated on the average strength of the Air Force during the preceding calendar year:-

(i) Medical treatment-

Rs. 2,777 for every 100 officers of the R.P.A.F.

Rs. 111 for every 100 Royal Pakistan Air Force personnel including non combatants.

Total number of families will be calculated at 30 per cent. for officers and 10 per cent. for airmen.

- (ii) Dental treatment-
Rs. 3 per annum per head of airmen.

Note.-This rule is suspended for so long as inter-departmental adjustments between Army and Air Force are held in abeyance.

359. Medicines, drugs, dressings, etc. obtained from military hospitals by Air Force Medical Service- How cost adjusted.- Issues of stores by military hospitals shall be adjusted in accordance with the procedure laid down in rule 355 and, independently, the C of A., Air Force, shall afford credit to Army funds through the C.M.A. (Pensions), Lahore, at the rate of Rs. 2-7-0 per head of Air Force personnel in area,

Note -This rule is suspended for so long as inter-departmental adjustment between Army and Air Force are held in abeyance.

360. Recovery of charges on account of Air Force co-operation in extinguishing fires outside Air Force area.-

- (i) Officers Commanding R.P.A.F. stations, units and formations may, at their discretion, co-operate with military and civilian Fire Brigades or assist dependently in extinguishing outbreaks of fire occurring outside the R.P.A.F. areas, provided that-
- (a) A call for such action is made by a recognised service or civilian authority.
- (b) The personnel and fire appliances are not required for R.P.A.F. purposes at that time, or that the withdrawal of such personnel and fire equipment will not render the R.P.A.F. station or unit concerned, open to undue fire risks.
- (c) Personnel and fire appliances can be recalled immediately if necessary for service use.
- (d) The authority requesting the attendance of the R.P.A.F. Fire Services agrees to meet the charges as follows:-
- (i) Hire charge for R.P.A.F. Fire Services vehicles in accordance with the instructions issued in Air Force instructions from time to time.
- (ii) Hire charges for firefighting appliances at Rs. 17 for turning out, plus Rs. 22 for every hour or part of an hour while at or by the fire.
- (iii) Charges for Fire personnel at Rs. 3 per head per hour.
- (iv) The actual cost of any additional assistance or damage to R.P.A.F. fire apparatus arising directly from the fire.

- (ii) When assistance is given by the R.P.A.F. Fire Service to military or authorities in fighting fires involving Government property, the charges escribed innclausse (i) (d) above will not be made.
- (iii) Station and Unit Commanders rendering assistance under their own orders, will submit to Air HQ a full statement of the case including the fire charges to be recovered.
- (iv) All R.P.A.F. personnel employed in such emergencies will be considered as on duty.

(This rule will be published later)

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CHAPTER X.- SYSTEM FOR CONTROLLING AND FINANCING ARMY AND AIR FORCE TELEPHONES

366. Economy in the use of telephones.-Although telephones are recognised as a necessity in the interest of efficiency, every Endeavour shall be made to restrict expenditure on them to the absolute minimum compatible with operational efficiency, and if practicable, there shall not be more than one main telephone connection in one room. It a second telephone is essential, an extension telephone from the main instrument shall be arranged for.

The station/formation commanders and heads of Branches/Dtes. at General and Air Headquarters will keep continually under review the possibility of reducing the number of telephone installations in their own offices and in units/ formations controlled by them.

367. Controlling authorities in respect of telephones.-Effect as provided for in rule 368 (ii). all Army/Air Force telephone connections, including those at General/Air Headquarters, shall be administered by the C. G. S./C.-in C., R.P.A.F. who will be the competent authorities to determine the necessity for all installations, whether existing or contemplated.

368. Grant for telephones.- (i) Appropriations to meet telephone charges are included in the annual budget estimates under 58-Defenee Services-Head 7-C (d)-Army/Head 10-G (f) Miscellaneous-Air Force. These are exclusive of the provision made under other heads mentioned in (ii) below. Competent military authorities concerned shall be informed by the C.G.S. of the amounts available for expenditure when the final allotments under Head 7-C (d) have

been determined. This appropriation will not be utilized for any purpose other than the provision of telephones and other charges connected with the installation and working of telephones. Similarly it may not be supplemented by funds, which may be available locally, without prior reference to the C.G.S.

- (ii) Particulars showing how charges under "other heads" mentioned in (i) above are met, are as-under:-
 - (a) The cost of telephones at General Headquarters (excluding Dte. of Works, E-in-C.'s Branch) is debitable to Head 4-A (k) of the Defence Services Effective Estimates. In regard to telephones required for the Directorate of Works, E-in-C.'s Branch, C.H.Q., for which the competent authority will be the E.-in-C.'s the provisions of clause (b) below will apply.
 - (b) The cost of telephones for the Military Engineer Services is debitable to separate minor heads under sub-heads "E" and "C" of the main head "8-Military Engineer Services", according as the telephones are required for (i) officers and residences, and (ii) power houses, pumping installations and workshops. The E-in-C. will be the competent authority for these telephones.
 - (c) Charges connected with the installation and maintenance of telephones in the offices of all Controllers of Accounts, including their subordinate audit offices, shall be debitable to the main head 2-1 of the Defence Services Effective Estimates. The Military Accountant General shall be the competent authority with regard to the necessity or otherwise for the installation and maintenance of telephone connections in the above offices. The Financial Adviser, Military Finance, shall be the competent authority as regards the telephones required in the Military Accountant General's office.
 - (d) The cost of telephone connections of H.E. the Governor General's Bodyguard and H.E. the Governor General's Band shall be debitable to Army Head 1-A (k) and Head. 2-M (a) respectively of the Defence Services Effective Estimates.
 - (e) Charges connected with the telephone installations at military farms are debitable to Head 3-B (4) of the Defence Services Effective Estimates. No expenditure on this item may be incurred unless funds are available under that head. The D.R.V. & F. will be the competent authority for these telephones.
 - (f) Charge connected with the telephone installations at Medical Stores Depots are met from funds at the disposal of the Director General, Medical Services, who will be the competent authority for these 16-

telephones. These charges are debitible to Head 2-H (d) of the Defence Services Effective Estimates.

- (g) The Director of Ordnance Factories and the C. I. T. D., as the case may be, shall be the competent authority to determine the necessity for all installations at ordnance and clothing factories, and Inspection and Technical Development establishments. Charges connected with the installation of telephones at ordnance and clothing factories and Inspection and Technical Development establishments will be debitible to the budget head pertaining to those establishments. No expenditure may be incurred unless funds are available under the respective budget heads.
- (h) Charges connected with the installation of telephones at grain depots and controlled flour mills are met from funds allotted for the maintenance of these establishments.
The Director of Purchase (Defence) is the competent authority for these telephones.
- (i) The Director of Military Lands and Cantonments is the competent authority with regard to the necessity or otherwise for the installation and maintenance of telephone connections in the offices of the executive officers, military lands and cantonments, and military estate officers. The expenditure will be debitible to Army Head 2-K of the Defence Services Effective Estimates.

369. Charges met from the grants made to competent authorities.-All charges connected with telephone installations will be met by the competent authorities specified in rules 367 and 368 from the allotments referred to in rule 368 above.

In these shall be included the following:-

- (a) Telephones for coastal, frontier and internal defences.
- (b) Trunk calls.
- (c) Maintenance of internal Pakistan Posts and Telegraphs Department connections within ordnance depots.
- (d) All other charges relating to the installation and working of Pakistan Posts and Telegraphs Department connections and to other local military telephone systems excluding Pakistan Army Ordnance Corps independent internal telephone systems not connected with Posts and Telegraphs Department lines and telephones.
- (e) Maintenance of automatic telephone systems of the Air Force.

370. When estimates are submitted for inclusion in budget.- In order that adequate budget provision, may be made for this purpose, the Divisional or

Sub Area Commanders/officers commanding, Air Force units, shall submit to the C.G.S. through the Controller of Accounts concerned direct to the C-IN-C. R.P.A.F. by the 20th October of each year, a statement showing:-

- (i) The estimated amount based on past actual that will be required during the ensuing financial year as rental or as maintenance and overhead charges for the telephones already authorised.
- (ii) The estimated amount for trunk calls on the basis of past actual.
- (iii) Any additional amount required on account of new installations, stating briefly the necessity therefor, and including those for which sanction has been requested but has not been received.

In connection with (ii) above, local sanction will not be accorded to the installation of any new telephone until confirmation has been received from the C.G.S/C. in-C., R.P.A.F. to the effect that the cost of such has been finally admitted in the budget estimates.

A scale of telephones for lower formations and units to be used as a guide is given in rule 375. In other cases, the competent authorities referred to in rules 367 and 368 shall satisfy themselves as to the necessity for all installations. See also miscellaneous instructions laid down in rule 376.

371. Transactions in respect of telephones-How adjusted.-All transactions in respect of the rent, shift fee, installation fees and extra fixtures of telephones used by the Army, the Military Engineer Services and the Air Force, except those in respect of frontier guaranteed lines, shall be settled by cash payments into post offices where practicable instead of by book debit. In the Punjab and North West Frontier Province all bills for trunk calls, telephone rentals and other connected charges shall be paid into post offices.

In the case of all frontier guaranteed lines settlement of the net amount payable to the Pakistan Posts and Telegraphs Department by the Army shall be made by book adjustment. The Pakistan Posts and Telegraphs Department will exhibit, in their bill for the net amount, the gross expenditure payable by the Army (viz., the amount of guarantees) and the gross receipts realised for all telephone connections, at the guaranteed exchange rented by the Army, political authorities and the general public also the amount realised for trunk calls over the guaranteed lines, and telegrams despatched from offices on the guaranteed telegraph lines on behalf of the Army, political authorities and the general public.

In order to simplify accounting and to facilitate a settlement of such transactions the following procedure is prescribed for the guidance of all concerned:-

- (i) Each Accounts Officer, Telephone Revenue, has been directed by the Director General, Posts and Telegraphs, to prepare according to the

agreement, monthly or annual bills separately for each Army/Air Force unit, hospital, stores depot, etc., the Military Engineer Services and other offices, and submit them to the authorities detailed below:-

- (a) *For C.H.Q. (excluding Directorate of Works, E-in-C's Branch) and all Army units/formations with the exception of those mentioned in (b) and (c) below.*
- (1) *Trunk call bills.-Bills for G.H.Q. (excluding Dte. of Works, E-in-C's Branch) will be submitted to the C.G.S. (Sigs. 2) and those for other Army units/formations to the Station/Commander concerned. On receipt these bills will be checked against the register of trunk calls maintained in accordance with rule 373. Calls not entered in the register will be treated as private calls. The Station/Commanders will satisfy themselves that the official calls made are within the official jurisdiction of the respective subscribers.*

After verification bills will be endorsed by the C. G. S. (Sigs. 2)/Station/Commander "Certified all calls made on official business" (where applicable) or "Certified all calls made on official business with the exception of A.B, etc., for which necessary treasury receipts for the sum of..... are attached." In case of more than one bill, only one certificate will suffice.

Bills will be submitted to the C. of A. concerned for payment once a month only. These will be forwarded, together with a copy of P.A. F.A.-1 15 and a list (in triplicate) of the bill (s), during the first week of the month following that in which they are received. A copy of the covering letter to the C. of A. concerned showing the total amount to be debited to the Administration of Telephones Grant will be forwarded through normal channel to G.H.Q. (Sigs. 2). A copy of this letter will also be forwarded to the Accounts Officer, Telephone Revenue concerned for information.

When a unit moves out of a station, it will hand over its trunk call register to the Station Headquarters for check and payment of any trunk call bills received after the move of the unit.

(2) All other bills.-These bills will be submitted to the C.G.S. (Sigs. 2) for check. countersignature and transmission to the C. of A. concerned for payment.

- (b) *For M.E.S. (including Directorate of Works E-in-C's Branch, G.H.Q.) military farms, medical stores depots, ordnance and clothing factories, and establishments under the C.I.T.D.—Bills will be submitted to the*

local head of the service or department concerned for countersignature and transmission to the C. of A. concerned for payment.

- (c) For the military accounts offices.-Bills will be submitted to the C. of A. concerned for payment.
- (d) For Air Force units.-Bills will be submitted to the unit concerned for check, countersignature and transmission to the C. of A., Air Force, under the signature of the Air Force station commander for payment.
- (ii) Bills for telephone rentals shall be paid at yearly rates unless there are special reasons for payment on a monthly basis, and shall be submitted sufficiently in advance to ensure payment by the due date.
- (iii) Bills for trunk calls shall be submitted monthly in arrears.
- (iv) Bills for removals. etc., shall be submitted on the conclusion of the work.
- (v) Non-departmental and non-exchange installations shall be billed for annually in advance. Rental bills shall be based on financial year and not on twelve months from the date of the installation. If however, a connection is required from a date subsequent to the 1st of April, rent will be accepted in the first instance for the remaining portion of the financial year. This will not affect the liability for rent for these connections for the minimum period of 12 months prescribed in the rules of the Pakistan Posts and Telegraphs Department.

372. Submission of bills in respect of Air Force.- The procedure for submission of bills for trunk calls, telephone rental and other connected charges in respect of Air Force shall be as follows:-

- (i) P.A.F.A.-115 duly completed shall, in duplicate, accompany all telephone bills. -
- (ii) The certificates as to the correctness of the trunk calls shall be endorsed on the P.A.F.A.-115 by the O.C.
- (iii) The unit accountant shall check and initial the bill.
- (iv) Private calls included in the official bills shall be detailed on the accompanying P.A.F.A.-115, and the amount due shown.

373. Payments on accounts of private calls-How allocated and paid.- (i) Payments on account of private calls charged in the official bill shall be made by the subscriber concerned into the local treasury for credit to the C. of A. concerned and the treasury receipt submitted to the C. of A.

(ii) To facilitate checking of monthly trunk call bills and the allocation of charges in respect of private calls, if any, a register shall be maintained in the following proforma:-

Date and Time of Booking	Name of individuals	Exchange and Tele No. Called	Individual Called	purport (Official or Private)	Precedence of call	Duration
1	2	3	4	5	6	7

Name of Treasury/No & Date of TR for Private Call to be filled in when bill received	Signed
8	9

374. Refunds-How adjusted.-Refunds by the Pakistan Posts and Telegraphs Department on account of telephone rents, trunk call charges and message revenue due to Army and Air Force shall be credited to the C. of A. concerned who will adjust the amounts so refunded by deduction from expenditure under the particular heads to which the charges in question were compiled in the first instance.

375. Guiding scale for Defence Services telephones.

I-Army.

A.-At divisional headquarters.-All office telephones considered necessary by the divisional commander provided the necessity is concurred in by the C.G.S., but in no case shall there be more than one telephone in any one room.

Telephone connection to the residence of the divisional commander, and his two senior staff officers, "G" and "Q" branches.

B.-At sub area and brigade headquarters.-All office telephones considered necessary by the sub area or brigade commander provided the necessity is concurred in by the C.G.S., but in no case shall there be more than one telephone in any one room.

Telephone connections to the residence of the sub area or brigade commander and his senior staff officer.

C. At all stations

- (i) For the residence of every general officer and brigadier ... One telephone each.
- (ii) For the station staff office One telephone. 669 C A O

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|--------|---|---------------------------------------|
| (iii) | For the office of every unit or formation from battalions and batteries upwards. | One telephone. |
| (iv) | For officers of lesser formations when considered necessary by the officer commanding the station. A telephone extension may be provided from the office to the quarter-guard of a unit, when it is considered necessary by the officer commanding the station. | One telephone per formation. |
| (v) | For the headquarters of a local administrative service (including embarkation and railway transport services), when considered necessary by the officer commanding the station. | One telephone to each headquarters |
| (iv) | For the offices of P.A.O.C., establishments.... | One telephone to each Ordnance Depot. |
| (vii) | For station hospitals of the 4th class and upwards and also families' hospitals. | One telephone per hospital. |
| (viii) | For the residence of the station staff surgeon, when considered necessary by the officer commanding the station. | One telephone. |

II-Air Force.

Telephones may be authorised for the Air Force in accordance with the guiding scale below. There shall not be more than one telephone in any one room, Before a unit installs any telephone, the prior approval of the C-in-C, R.P.A.F, or the Air Officer Commanding a Group in respect of formations administratively controlled by Group HQs, will be obtained.

- (i) At Air Group and Wing Headquarters, Maintenance Units, Schools College, Sector Operations Centres, G. GLs. and miscellaneous. units.-All office and residence telephones considered essential by the C-in-C, R.P.A.F., or the Air Officer Commanding.
- (ii) At Station Headquarters-One each for-
 - Commanding Officer-Office
 - Commanding Officer-Residence.
 - Adjutant.
 - O.C. Administrative Wing.
 - O.C. Flying Wing.
 - O.C. Technical Wing.
 - Ground Liaiso Officer (if established)
 - Armament Officer.
 - Accountant Officer.
 - Cypher Officer.
 - Catering Officer.
 - Medical Officer-Officer.

Medical Officer—Residence.
 Signals Officer.
 Signal Traffic Office.
 Transmitting Station.
 D/F Station (V.H.F.)
 D/F Station (H.F.)
 Passenger & Freight Section.
 Meteorological Officer.
 Fire Section (with parallel to Fire piquet).
 Guard Room (with parallel to Sub-Guard Room).
 Ordinary Room (with parallel to P.W.O.).
 Operations Flight Planning Room.
 Sick Quarters.
 Hospitals.
 Equipment Officer
 Station Stores.
 M.T. Officer (with parallel to M. T. Detail)
 Air Traffic Control I
 Air Traffic Control II.
 Officer's Mess Flying Stations only.
 Sergeants' Mess
 PBX Supervisor and/or Enquiries.
 R and I Section
 Station Workshops (up to three additional extensions,

if workshops are not centralised).

Technical Manning Section (if established).
 Station Duty Officer.
 Photographic Section (if established).
 Link Trainer (if established).

(iii) *Squadrons*.- One each for-
 Commanding Officer-Office.
 Commanding Officer-Residence.
 Adjutant (with parallel to Orderly Room).
 Dispersal Areas.

(iv) Flights.- One per Flight Office.

(b) *Squadrons*.-one each for-
 Adjutant (with examination to orderly room).
 Commanding officer, Office.
 Commanding officer, Residence.

(c) Flight Officers-One per flight.

376.Miscellaneous instructions.-(i) Applications for all telephone works will be forwarded in duplicate on the prescribed proforma to the competent

authority through normal staff channels. Application for installation of residential telephones for officers and messes will be considered only if re-commanded on grounds of operational necessity and over the personal signature of a formation commander directly subordinate to C.H.Q/Air Headquarters (Head of the Branch/Dte. in the case of General and Air Headquarters). Sanction for any subsequent renewal must be obtained before the expiry of the period for which a telephone is originally allotted.

Copies of such applications or other connected correspondence will not be endorsed to the Posts and Telegraphs Department.

(ii) Subscribers, whether individuals or units, will be held responsible for payment of rent when vacating premises or when the connection ceases to be essential, unless action for disconnections is taken in adequate time. If the new occupant of a residence, except official residence appertaining to Command of formation, retains a telephone without the sanction of the competent authority, he shall be responsible for the payment of rent, trunkcall bills and other charges. This will also apply to a unit relieving another.

(iii) Subscribers will be held responsible for any damage to, or loss of telephone equipment unless a court of inquiry recommends that such damage or loss be borne by the State.

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CHAPTER XI.- MEDICAL STORES DEPOTS AND WORKSHOPS

381. Transfer of items of capital assets to unpriced inventory and their residual value to Reserve Fund- When an item of capital asset has run through its prescribed life and has depreciated below one tenth of its original value or when the depreciated value of such an item reaches Rs. 200 (or below), which-ever is less, it will be transferred to the unpriced inventory charging its residual value to revenue by per contra credit to the Renewals Reserve Fund.

382. Rules for the Renewals Reserve Fund for medical stores depots and workshops are contained in Appendix VIII.

APPENDIX I
(See rule 70)
LIST OF VOUCHERS

Nature of charge	Voucher or certificate required	Instructional Notes
<p>I. Advertisement/ publicity. charges incurred by Recruiting Assistant recruiting Officer</p> <p>1. A Animals, condition of.</p> <p>2. Animal, purchase of.</p>	<p>B. A. F. A 115 The expenditure will be met from miscellaneous grant of R. Os/ A. R. Os</p> <p>Sanction of competent authority.</p> <p>Supplier's bill</p>	<p>(1) When condemned animals are sold, cite the number and date of the accounts sale (P.A.F.A.-53) in the monthly roll from which they are struck-off charge.</p> <p>(2) When horses, mules, bullocks or camels die or are destroyed, note the disposal of their hides in the roll.</p> <p>(3) When condemned animals are made over to Military Farms, support the strike off from the monthly rolls by priced issue voucher duly received.</p> <p>(1) Cite the roll in which the animals have been accounted for,</p> <p>(2) When pakhali bullocks are purchased, support the bill by a letter of advice from the R.P.A.S.C. officer concerned, stating the price at which the bhisti's bullock was originally taken over from him and the receipt of the bhisti for the animal.</p> <p>(3) Imported remounts are to be purchased by the Remount Wing. of P.R.V. & F. Corps at the average price authorised by Government from various classes of such, animals. The shipper's bill should show the price paid animal. NI advances are made to shippers on account -4 freight, landing fees etc., the will be -- in a separate statement and the amount thereof adjusted by deduction from the shipper's bill for the cost of the remounts purchased.</p> <p>(4) Remount agents are authorised to make the following advances provided they are satisfied by inspection of the horses, after they are landed, that the advances made will be recoverable from the shippers concerned :-</p> <p>(a) Advances to cover full freight of the number of horses commissioned for</p>

Nature of charge	Voucher or certificate required	Instructional Notes
2. Animals purchase of. Contd.	Supplier's bill	<p>sale to Government payable to shipping companies.</p> <p>(b) Advances to cover actual landing fees payable to not authorities on the number of horses commissioned.</p> <p>(c) Advances to cover customs duties on horses, fodder. feed boxes, etc., payable to customs authorities on the total number of horses landed.</p> <p>(1) In the monthly roll from which animals are struck off charge, cite the station and crops to which they have been transferred, and in the roll in which the animals are brought on charge, cite the station and crops from which they have been transferred.</p> <p>(2) When carriage is supplied for the private use of officers in direct account with Government, in the duplicate accepted priced voucher showing the account in which the cost of hire has been credited, cite reference to the station roll on which the animals are borne.</p> <p>(3) In the case of offices not in direct account with Government the cost of hire will be recovered in cash and the number and date of the treasury receipt quoted on the roll.</p> <p>(4) When carriage is received en route on the roll for fresh carriage, note the number and date of the roll on which the received transport was borne.</p>
3. Animals, transfers of and on command.	B.A.F.S.-1519	<p>(1) In the monthly roll from which animals are struck off charge, cite the station and crops to which they have been transferred, and in the roll in which the animals are brought on charge, cite the station and crops from which they have been transferred.</p> <p>(2) When carriage is supplied for the private use of officers in direct account with Government, in the duplicate accepted priced voucher showing the account in which the cost of hire has been credited, cite reference to the station roll on which the animals are borne.</p> <p>(3) In the case of offices not in direct account with Government the cost of hire will be recovered in cash and the number and date of the treasury receipt quoted on the roll.</p> <p>(4) When carriage is received en route on the roll for fresh carriage, note the number and date of the roll on which the received transport was borne.</p>
4. Bills for wharfage and port trust charges.	Received Bill	<p>The bill should be countersigned by the Embarkation Commandant at the port of landing or despatch.</p> <p>N.B.-Bills for steamer freight and wharfage and port trust charges paid by the C. of A. in whose audit area the port is located.</p>
5. Boilers, cost of examination	B.A.F.A-115	Support the charge by an inspection certificate (see Act V of 1923) or a receipt from the police department

Nature of charge	Voucher or certificate required	Instructional Notes
7. Carriage hire, on . command, payment.- contd .	B.A.F.S....1676	<p>of the stores carried and the station from and to which the stores were conveyed.</p> <p>(3) When carriage is retained for employment in a cholera, rest, or other standing camp, in the itlanamah cite the number and date of the station order authorising the retention of the carriage.</p> <p>(4) When carriage is supplied for the private use of officers in direct account with Government the duplicate accepted priced voucher must accompany and be quoted in the settlement statement in which the cost of hire is charged. The priced voucher will show the account in which the cost of hire has been credited. In the case of officers not in direct account with Government the cost of hire will be recovered in cash and the number and date of the treasury receipt should be cited in the settlement statement.</p> <p>(5) In bills or settlement statements the charges on account of hired carriage employed for regimental, medical or P.A. S.C. purposes, must be separately shown according to the vouchers furnished in each case.</p> <p>(6) When carriage is relieved en route on the itlanantah for fresh carriage, note the number and date of the itlanamah on which the relieved transport was borne.</p> <p>(7) On each bill for hired carriage a certificate should be endorsed by the P.A S.C. officer concerned that Government trans- port was not available.</p> <p>N.B.-Non-availability of transport means that it is not in the interests of the State to use the Government transport even though present in the station. They may be due to many causes, e.g.,-</p> <p>(i) Transport on long convey duties is allowed one day off in a week for inspection, cleaning and repair of vehicles and to rest the men.</p>

Nature of charge	Voucher or certificate required	Instructional Notes
<p>7. Carriage hire on command payment of-contd.</p> <p>8. Compensation, claims for.</p>	<p>A.F.Z.-2043 or A 115 and P.A.F.A.-493. See Chapter-V. P. & A. Regs. for the Army, Vol. If ; Chapter VI, P. & A. Regs. for the Air Force ; pares. 161 and 194-201, Clothing Regs.; and pares. 265 and 272, Chapter 14,</p>	<p>(ii) Transport may be "standing to" for some definitely impending operation.</p> <p>(iii)Transport may be under inspection which cannot be postponed.</p> <p>(iv) Transport may be detailed for training purposes.</p> <p>(1) In claims for compensation cite the number and date of the divisional or other order notifying the rate of compensation admissible.</p> <p>(2) Submit claims for compensation for damage done to private property in P.A. F.A.-115 and support them by the sanction of the C.F.A. in P.A.F.A.-498. In the case of damage to crops on ordinary marches further support the bill by a statement giving (a) the names of the individuals concerned, (b) area of their land damaged, (c) nature of crops, and (d) amount of compensation paid to each. See instruction 856 et seq., P.A.I.</p>
<p>9. Contingent and incidental charges.</p>	<p>B A.F. 115</p>	<p>(3) When articles are destroyed under medical authority to prevent the spread of disease, furnish a certificate to this effect.</p> <p>(4) For compensation in liru of quarters and inferior accommodation see Appx. II, item 4.</p> <p>(1) When periodical charges are made cite the voucher number of the bill and the month's account in which the last charge of a similar nature was made.</p> <p>(2) Submit contingent expenditure connected with R.P.A.S.C. store depots on P.A F.A.-173 to C.F.A. for sanction and retain his sanction for inspection by L A.O. Quyte. No. and date of C.F. A.'s sanction on P.A.F.A.-115 submitted to C. of A. Support labour charges for reteasing coir and cotton by a certificate of the medical officer, stating the number of mattresses and pillow cases opened.</p>

Nature of charge	Voucher or certificate required	Instructional Notes
9. Contingent and incidental charges contd.		<p>(3) When articles are returned to be repaired departmentally, and are brought on the returns of the receiving depot, in the bill in which the cost of repairs is claimed, cite the number and date of the receipt voucher bringing the articles on charge. When such articles are not brought to account, support the claim with the receipt voucher on which they were received.</p> <p>(4) In all bills for repairs state the number and description of articles repaired. The bill will be signed or countersigned by the C.F.A. within whose powers of sanction the amount of the bill falls.</p> <p>(5) Submit contingent expenditure incurred by the Remount Wing of P. R. V. & F. Corps on P.A.F.A.-79.</p> <p>(6) Submit the following charges to the audit- officer for pre-audit</p> <ul style="list-style-type: none"> (a) Mats for magazine doors in for armaments. (b) Purchase of brooms and baskets for use in forts. (c) Purchase of petty stores and of repairs of tools and implements by centres of garrison instruction. <p>7) In the case of local purchase of articles of departmental supply, the approval in original) of the supplied officer the concerned to the purchase should support the except on emergent occasions when a note to the effect that the purchases have been reported to the supplying officer, as required by rule 480, R.A.L. should be made on the bill.</p> <p>(8) In the case of binding charges the required sanction of the competent authority should be furnished with the bill. See the pamphlet entitled "Office Equipment. Defence Services."</p> <p>(9) In the case of. repairs to typewriters and duplicators the provisions of the pamphlet entitled officer Equipment,</p>

Nature of charge	Voucher or certificate required	Instructional Notes
9. Contingent and incidental charges contd.		<p>Defence Service should be followed in the case of repairs carried out by local firm other than the local agents of the machines, the circumstances under which repairs by the agents of the machines concerned could not be arranged, should be state on the bill.</p> <p>(10) All charges on account of hire of transport should be supported by a certificate that no Government transport was available.</p> <p>(11) In the case of purchases of non-official publications the required sanction of the competent authority should be furnished.</p> <p>(12) Claims preferred by banks for reimbursement of expenses incurred by them on account of copying charges of and stamp duly on, documents produced under proper authority at trials by court martial should be countersigned by the divisional brigade/sub area commanders before sub-mission to the C.M.A. concerned.</p>
10. Daily allowance.	B.A.F.T 1916	<p>(1) See rule 127, Passage Regulations, and App XIV, P & A. Regs. Air Force.</p> <p>(2) Support the charge for daily allowance in excess of a period of ten days by the sanction of the competent authority mentioned in rule 134, Passage Regulations.</p> <p>(3) For an officer proceeding to an out station to appear at an examination, to attend an instructional course, or to attend a course for the purpose of renewing a certificate obtained by him at a previous course, the claim should in all the three cases be supported by a certificate, showing the period of detention at the examination/course, signed by the officer holding the examination/commandant of the school at which the course is held, or if it is held at a local centre ,by the officer holding the course.</p> <p>In the last case, the certificate should also state that the number of vacancies allotted to units of the course has been exceeded.</p>

Nature of charge	Voucher or certificate required	Instructional Notes
Daily allowance. contd.		<p>The bill nil! further be endorsed with the following certificate over the signature of the applicant or his O.C.:-</p> <p>"I certify that <u>I have not</u> .....<u>has not</u> attended a previous similar examination or course held at my/his own station, <u>have I</u> drawn travelling and daily allowances for <u>has he</u> attendance at a previous similar examination or course held at an outstation."</p> <p><i>Note.</i>-The submission of this certificate is not necessary in the case of a senior officer's refresher course, a course other than a qualifying one, or a course of the purpose of renewing a certificate obtained at a previous course. Officers detailed or permitted by competent authority to attend such courses will be allowed free passage both ways on every-Occasion. Daily allowance is also admissible on the conditions in rules 144 and 147, Passage Regulations. See also rule 239, <i>ibid</i>.</p> <p>(4) In the case of an officer supervising, arranging or attending (as competitor) meetings held under the auspices of the Pakistan Army Rifle Association' the claim for daily allowance should be supported by a certificate, showing the period of detention, by the officer convening the meeting,</p> <p>(5) The procedure described in (4) above equally applies in the case of</p> <p>(a) Officers detailed as military members of Sailors', Soldiers' and Airmen's Board to attend quarterly Board meetings;</p> <p>(b) officers attending biennial regimental conferences ;</p> <p>(c) officers officially sent to attend conferences (other than regimental conferences), meetings, etc. ; and</p> <p>(d) members of the Services Sports Control Board attending committee meet-</p>

Nature of charge	Voucher or certificate required	Instructional Notes
10. Daily allowance-contd.		legs convened by the Board or its Sub-ordinate Committees, referees/umpires selected to attend meetings of Referees Umpires Sub-Committee and individuals representing the abovementioned Board on recognised civilian sports associations of an all-Pakistan nature.
11. Demurrage charges for detention of railway stock.	B.A.F.A.-497	If those charges are within the financial powers "as laid down in Rule 20, FR Pt-I of the officer who signed the credit note, his signature thereon is quite sufficient : otherwise the sanction of the C. F. A. concerned should be obtained and sent to C.M.A. Dhaka or G.M.A. Dhaka, as the case may be, after the issue of the credit note.
12. Disturbance allowance.	B.A.F.A.-115	See rules 50-53, P.&A. Regs. for the Army, Vo! II and rule 156-A, P. & A. Regs., Air Force.
13. Establishment, pay of.	Salary bill See R.A.F.Z.-2001	<p>(1) Support the first pay bill by I. p. c. in the case of transfer or health certificate in the case of first appointment to superior. service (rule 54).</p> <p>(2) "Support the pay bill by Part 11 order, or other corresponding order, as and when increment normally due in a month is with held for administrative or disciplinary reasons or when the date of increment is varied owing to non-qualifying service or when it is admissible after crossing Efficiency Bar (Rule 55)</p> <p>(3) Support the pay bills by absentee statements if any person in superior service under C. S.R. is absent during the month, either on deputation or suspension or with or without leave excepting casual leave (rule 53).</p> <p>(4) Support the charge for undisbursed pay, and the sale-proceeds of the effects of deceased men [see rule 44 (iii)], with payee's receipts, and note thereon the number and date of the treasury receipts</p>

Nature of charge	Voucher or certificate required	Instructional Notes
13. Establishment, pay of-contd.		<p>in which the amount was credited, or the month's bill in which the amount was left undrawn.</p> <p>(5) Cite the account. in which credit for undisbursed pay and the sale-proceeds of the effects of deserters [see rule 44 OW will be or has been afforded.</p> <p>(6) When fines inflicted_ on establishments which have been deducted from bill (see rule 52) are refunded, cite the particular bill in which the deduction was made in the month's bill in which the refund is made.</p> <p>(7) Support charges for the pay of bearers temporarily entertained for employment in rest camps and non-dieted hospitals, by a certificate, signed by the officer commanding P.A.M.C. that men belonging to that crops were not available,. ;</p> <p>(8) Charges on account of establishments employed for regimental, medical or R, P. A. S. C. purposes must be separator shown in bills according to the vouchers furnished in each case.</p> <p>(9) Support first charges for temporary establishments by the sanction of C.F.A. and cite the same in all subsequent bills. In vouchers rendered to the audit. officer, keep temporary establishments distinct from permanent establishments ad note the dates of their entertainment.</p> <p>(10) Support charges for extra hospital store keep's establishment entertained owing to an increased number of beds, by a certificate from the officer in medical charge, showing the number of extra beds maintained during the period the establishment was employed.</p> <p>(11) In the first bill for hot-weather establishments cite the number and date of the, order fixing the allotments (see rule 399, R. A. I.).</p> <p>(12) Submit charges on account of establishment of a remount depot in P.A.F.A.-115.</p>

Nature of charge	Voucher or certificate required	Instructional Notes
14. Extra ration money on Pakistan Day, Id, etc.	B. A. F. A 115 and salary bill (see B.A.F. Z).	Furnish a certificate that the individuals for whom the claim is preferred were actually rationed or permitted to draw an allowance in lieu of rations on the days in question. The amount Quo will credited in the salary bill to the account 'of each-individual who does not feed in a mess. In respect of those who feed in a mess the amount will be claimed by the O. C. and will be credited by him to the messing fund. See rules 68 and 69, P. & A, Regs., for the Army, Vol. H and pare. 66.A. P. & A. Rugs. Air Force.
15. Fee to a barrister, pleader or solicitor for def-ending a soldier airman in a civil court.	B. A. F. A115	Support the charges by (a) a copy of the order of the divisional, sub-area or brigade or station commander appointing the barrister or pleader and stating the daily fee to be paid, and (b) a certificate from the magistrate concerned stating the number of days the barrister or pleader attended to defend the case, and, (c) the payee's receipt. When a solicitor is employed in high courts, support the charge by a certificate from the legal remembrance of the local Government mat the amount is reasonable, sanction of the Government. of Pakistan and the payee's receipt.
16. Fees to examiners.	B.A.F.A. 115	See Chapter IV, P. & A. Regs. for the Army. Vol. II.
17. Gratuities to (i) troops and non-combatants on discharge (ii) combatants and non-combatants of R.P.A.F.	As prescribed rule 17. person Regs. Part III, and paras. 207, 207-A Regs. Air Force.	Submit claim to C.M.A. (Pensions), Lahore. through the C:M.A. from whom pay of the individual was last drawn in the case of the Army and the C.A., A.F., in the case of Air Force.
18. Gratuities to the heirs of J.C.Os. W.Os. and N.C. Os. men, non-combatants (enrolled) and private servants killed in action or dying of wounds received in action or as a result of flying duty.		Submit claim to the (Pensions), Lahore after paying the amount from the permanent advance of the unit, citing reference to the No. and date of the contingent bill submitted to the said Controller for reimbursement of the permanent advance. (See also rule 416, Pension Regs., Part II).

Nature of charge	Voucher or certificate required	Instructional Notes
19. Gratuities disability pensions and family pensions admissible to officers holding temporary commissions as R.P.A.F. officers and their families		Submit claim to the C of A, A.F., on the form prescribed in relevant regulations.
20. Language rewards.	B.A.F.A-1115	Cite the number and date of the order notifying the successful candidates and furnish a stamped receipt. See Language Regulations. In the case of a statutory native of Pakistan furnish a certificate that he was not born or educated in the district where that vernacular is spoken, vide para. 5, Part "B", Language Regulations.
21. Medical or sub medical additional charge allowance	B.A.F.A-25 or 35	Furnish a certificate that the individual on whose behalf the claim is preferred held medical or sub-medical charge of the particular unit, detachment or formation and state the numerical strength when required. See rule III, P. & A. Regs. for the Army Vo. I.
22. Medical and sub medical charge allowance of field medical units.	B.A.F.A-25 or 35	Support the charge by the authority of the divisional or sub-area commander certifying the dates from which the units should be viewed as partially or fully mobilized or formed.
23. Midwife pay of.	B.A.F.A-25	Cite the order appointing her.
24. Passage money.	B.A.F.A-1717	Cite the number and date of the order authorising the charge. See rule 33, Passage Regulations, and para. 51, Appendix XXVI, P. Sr. A. Regs., Air Force.
25. Pay and allowances.	Salary bill (see B.A.F.A-2001)	(1) When pay and allowances are drawn for the first time or if there is any variation in the pay of an individual, cite the number and date of the order authorising the charge and the date of taking up the

Nature of charge	Voucher or certificate required	Instructional Notes
25. Pay and allowances. contd		<p>duties or attach the I.p.c. where necessary See Section 2, Chapter XII, F.R., Part- I.</p> <p>(2) When an individual is granted leave in or out of Pakistan note on the bill the number and date of the order granting the leave and the date of proceeding on, or rejoin) from, leave whether in the forenoon or afternoon. When proceeding on leave from Waziristan, Chitral and Gilgit Agencies, cite the dates of leaving and arriving at the nearest railway station, or of deplaning on the outward Journey and of emplaning on the return journey if travelling by air. In the case of individuals proceeding on leave from East Pakistan to West Pakistan and vice versa, cite the date of disembarkation/deplaning and of reporting to the transit camp for re-embarkation/re-emplaning. (See rule 344, P. & A. Regs. for the Army, Vol. 1.)</p> <p>(3) The president of the committee of adjustment will draw and submit for pre-audit the pay and allowances of a deceased officer.</p> <p>(4) Submit claims for subsistence allowance of rejected recruits on P.A.F.A.-115, 'supported by pages 3 and 4 of P.A-F.K.-1162.</p> <p>(5) For further details regarding Air Force, see P. & A. Regs for the Air Force.</p>
26. Pension advance to military pensioners and enlisted pensioners of Royal Pakistan Air Force.	B.A.F.A-370	<p>(6) For details regarding the pay of establishments, see item 13.</p> <p>Cite the number and date of the Controller's pension circular. see rule 36, Pension Regulations, Part III, and para. 175, P. & A. Regs, for the Air Force,</p>
27. Purserage allowance claims for.	Received bill signed by the commander of the vessel.	<p>Support the bill with a disembarkation certificate signed by the O.C. the troops on board, and when cattle are shipped, also furnish a certificate of the R.P.A.S. C. officer at the port of disembarkation, stating that the animals were landed in good condition. (See Regs. for Sea Transport Service.)</p>

Nature of charge	Voucher or certificate required	Instructional Notes
34. Telegrams despatched on the public service and unavoidably paid for in cash cost of	B.A.F.A. 115	Forward telegraph receipts together with a certificate signed by the head of the office that the telegrams were on State Ser-vice, and that cash payment was unavoidable, Service postage labels should be invariably used in payment of all messages transmitted through a Government Rail-way Telegraph office. See R. A. I. Instruction 481.
35. Tinning steel basins cost of	Receipted bill passed and signed by the R.P.A.S.C officer	Support the bill by a certificate from the O:C. the unit showing the date on which they were previously tinned.
36. Travelling allowances, inspecting officer	B.A.F.T-1716	Support claims by a reference to, or a copy of the order authorising the journey, (See Passage Regulations.) (1) For further details, see Passage Regulations.
37. Travelling allowances, all other than those mentioned in item 86		(2) When travelling allowance is claimed for a civilian witness attending a military court, support the claim by an extract of the order summoning him and a certificate stating (a) the number of day's attendance, detention and period occupied in the journey, and (b) how he is classed as a witness by the summoning magistrates. The bill must be countersigned by the Ice1 head of the department. See rule 253, Passage Regulations. In the case of a witness in Government service, furnish a certificate that the facts as to which he gave evidence came to his knowledge in the discharge of his public duties, and that he did not accept any payment of travelling or subsistence allowance from the court. (3) When travelling allowance is claimed for a rejected recruit certify that the man could not perform his journey by Government transport. See rule "223, Passage Regulations. (4) In the case of an officer proceeding to an out-station to appear for an examination, or to attend an instructional course, see item 10 (2) above.

Nature of charge	Voucher or certificate required	Instructional Notes
38. Uniform allowance to midwives of military families hospitals	B.A.F.A 155	For particulars, see rule 24, P. & A. Regs. for the Army, Vol. II. Indicate in the claim "for the first year" whether it is in respect of a reappointed midwife or not. In the case of a reappointed midwife specify the date of her resigning her last appointment as a midwife.
<i>Farm Accounts</i> 39. Farm produce, sale of.	<i>Citation in the store return of the month's cash account in which the sale proceeds have been credited.</i>	For sale rates see rules 274 and 275.
40. Grass, hay, etc, issue of. Remount wing of P.R.V.& F. Corps.	B.A.F.Z 2096	(1) When issues are made to farm animals, in the - monthly returns from which the quantities are struck off charge, cite the monthly roll on which the animals fed -are borne.
41. Brokerage on horses and ordnance mules purchased	B.A.F.A.-115	(2) When bedding hay or straw is issued for use in tents, in camps, support the charge by P.A.F.Z.-2092 and P.A.F.S.- 1593.
42. Cattle gear. and roling stock, purchase of.	B.A.F.A.-79	Support the claim by reference to the voucher number of the bill in which the price of the animals purchased has been charged. Support the charge by the sanction of the Director of Remounts, Veterinary and Farms.
43. Grain and fodder purchase of.	Supplier's bill	Cite the monthly rolls (P.A.F.R.-1488) showing the quantities actually consumed during the month.
44. Sale of cast and under-sized horses and rejected cattle.	Sanction of the Director, R.V.& F	(1) Cast animals may, with the sanction of the Director, R.V. and F., be employed on cultivation work.
		(2) All animals on being cast will be struck off the monthly depot rolls and separately accounted for in P.A.F.R.-1488.
		(3) "Ordnance" mules can be transferred to "baggage" class under the sanction of the Director, R.V. & F.
45. Watering charges animals in transit stock and storks	B.A.F.A.-78	See rule 73, P. & A. Regs. for the Army, Vol. II
Receipts		

Nature of charge	Voucher or certificate required	Instructional Notes
46. Articles received credit of.	Receipt voucher B.A.F.Z.-2096	<p>(1) Support the credit of articles of R.P.A. S.C., ordnance or clothing, surgical and medical stores and of supplies made by the Farms Wing of P.R.V.& F. Corps by a reference to the number and date of the issue vouchers (13.A.F.Z.-2096) as assigned by the consignor. For articles of medical stores supplied on annual indent, support the credit by a reference to the number and date of the issue voucher R. A. F. M.-1216) as assigned by the consignor.</p> <p>For articles of M.T. stores support the.-credit; either by 3.A.F.0.-2096 or P.A. F.Z.-2096. In the case of articles received from departments other than military, support by the issue voucher prescribed in the regulations for those departments. When articles imported from any foreign country are credited, cite the number and date of the duplicate packing account and the date of sailing of the vessel in which the stores were sent.</p> <p>(2) When surplus stock is credited, the receipt voucher (in 3.A.F.Z.-2096) and A. F. Form 600 (receipt) in the case of Air Force, must signed by the committee or officer verifying the stock or supported by a report signed by the officer verifying the stock.</p> <p>(3) When field equipment instrument cases, etc, are brought on charge, in the receipt voucher (A.F.Z.-2096) cite the number and date of the expense voucher (P.A.F. Z.-2096) showing the articles issued to complete the equipment, and in the expense voucher the number and date of the receipt voucher bringing the articles on charge.</p> <p>(4) When remount officers receive grain and fodder from cultivation and issue it direct support the charge by 488.</p> <p>(5) Articles received on payment need not be entered in store ledgers and returns. Small arms, machine gun components</p>

Nature of charge	Voucher or certificate required	Instructional Notes
46. Articles received credit of.- Contd.		<p>(except those detailed in Appendix 35, E.R., Part I) and articles obtained on payment to replace losses will be accounted for in the equipment ledgers of units, non-expendable stores purchased out of conservancy and other fixed cash allotment will be accounted for by units in the ledgers and returns pertaining to the various classes of stores according to their nature.</p> <p>(6) When empty cartridge cases are credited in ammunition account (A.F.0,-1444- A), support the credit by a citation of the number and date of the expense voucher (P.A.F.Z.-2096) with reference to which the loaded cartridges were struck off charge (see item 56). In the case of inspections of lethal weapons empty cartridge cases after firing for test are accounted for in the store ledgers, credits in the ledgers will be supported by a regular receipt voucher in A.R.Z.-2096, on which will be noted the number and date of the expense voucher on which loaded cartridges are charged of stock.</p> <p>(7) In the case of ordnance and clothing factories credit in the ledgers for surplus materials or scrap returned from manufacture will be supported by material re-turn notes P.A.F.0.-1927. Stores manufacturer for stock will be brought on the ledgers on the strength of the departmental advice notes or inspection notes.</p>
47. Articles received by transfer	Receipt voucher B.A.F.Z.-2096	<p>(8) Air Force Equipment- Equipment receive from overseas should be brought on charge by the original Form 600 (Receipt) (para, 21, Chapter VI, Equipment Regs., Air Force) or Form 603 (para, 20 ibid).</p> <p>(1) When R.P.A.S.C. stores are transferred from one ledger to another or from one ledger heading to another the receipt/issue voucher (P.A.F.Z.-2096) will be counter-signed by the R.P.A.S.C. officer.</p> <p>(2) When articles are repaired in a medical stores depot and transferred from the</p>

Nature of charge	Voucher or certificate required	Instructional Notes
<p>48. Articles.... by purchase receipt of.- contd.</p> <p>49. Articles disposed of by private treaty auction, tender, book-debit or through agents realization of proceeds.</p> <p>50. Articles obtained by purchase (R.P.A.S.C. supply), payments for.</p>	<p>2nd Red Copy of Form No. 530.</p> <p>B. A. F. A-58</p> <p>Supplier's bill and original B.A.F.A. 2135 or P.A.F.S-1520</p>	<p><i>Note.</i>-When stores are received in ordnance and clothing factories unaccompanied by bills or vouchers the credits are supported by material inward slips-P.A.F.O.- 1888, which are subsequently linked with the document referred to above.</p> <p>(4) When Air Force equipment is purchased, support credit by the voucher referred to in column 2 (para. 45, Chapter 6, Equipment Regulation, Air Force).</p> <p>(1) Surplus and obsolete stores and waste will be disposed of by or under orders of the central disposals organization except in cases specially exempted.</p> <p>(2) When Government stores are sold, support the strike-off of the stores in the relevant ledgers by a copy of the accounts sale (P.A.F.A.-58) with No. and date of the treasury receipt on which the amount has been credited to Government duly quoted thereon.</p> <p>(I) (a) When articles are purchased for stock by depots, support the bill by the original receipted supply order (P.A.F.Z.-2135) in which credit will be afforded.</p> <p>(b) Bills for articles of daily supplies to units should be supported by the original P.A.F.Z.-1520 and those for canal supplies by original P.A.F.Z.-2135, duly receipted by a commissioned officer of the unit and bearing a certificate as to the account in which, the supplies has been credited.</p> <p>(2) Support the charges under the following heads by vouchers cited against each item:-</p> <p>Supply of water by contract to barracks and hospitals by P.A.F.S -1546.</p> <p>Supply of water to R.P.A.S.C. mules, stores depots, etc., by certificate of the local R.P.A.S.C. officer.</p>

Nature of charge	Voucher or certificate required	Instructional Notes
<p>51. Articles obtained by purchase (P.A.O.C. supply) payments for.</p>	<p>Supplier's bill B.A.F.A.-68 and Inspection Note (O.F.-1447) and informal agreement when purchases are made, for articles for which there is no contract.</p>	<p>(1) The bills will be submitted by the supplier to the ordnance officer concerned who will complete the certificate on P. A.F.A.-68.</p> <p>(2) In the case of purchases out of contract the bill will be countersigned by the ordnance officer within whose financial powers the amount of the bill falls.</p> <p>(3) In the case of purchases made by units under the authority of the ordnance officer the bill will be submitted by the unit to the C.O.O. who will countersign it and after noting the expenditure against the local purchase allotment will forward the same to the C. of A. for payment.</p> <p>N.B.-Original copy of the receipt voucher on which the stores are taken on ledger charge and authority in original (P.A.F. Z.-2123) will accompany the bill.</p> <p>(4) In the case of repairs carried out by units locally under the authority of the ordnance officer, contingent bills duly supported by vendors' receipts and original P.A.F.0.-1370 will be submitted to the C.O.O. who, after noting the expenditure against the local purchase allotment, will countersign and transmit them to the C. of A. for payment.</p> <p>(5) In case of local purchases made by Units under Director of Inspection and Technical Development the bills will be submitted by the suppliers to the Chief Inspector or Officer Incharge Inspection Depot/Lab concerned, who will complete the certificate on PAFA-68, irrespective of the fact whether the purchases made, fall within financial powers of the Chief Inspector O i/c Lab or Director of Inspection and Technical Development."</p>

Nature of charge	Voucher or certificate required	Instructional Notes
52. Articles obtained by purchase (medical stores,) payments for.	Supplier's bill and B.A.F.A. 68	<p>(1) Support the bill with the original copy of the supply order in which should be cited the account in which credit for stores will be afforded.</p> <p>(2) Bill will be submitted by the supplier to the O.C., Medical Stores Depot, who will complete the certificate on P.A.F.A.-68 and in cases of purchases for which there is no contract and are beyond his financial or contractual powers, the sanction of the C.F.A. should accompany the bill. In these cases the informal agreement is not required to be sent to the C. of A., but the depot accountant will endorse a certificate an P.A.F.A.-68 that the rates shown on the bill agree with those of the informal agreement.</p> <p>(3) In cases of purchases made directly by units the bill will be supported by original copy of the receipt voucher on which the stores are taken on charge by the unit together with the authority of the O.C., Medical Stores Depot concerned authorizing the purchase.</p> <p><i>2. Note of general application for all suppliers.</i></p> <p>(1) When charges for periodical supplies and in respect of fixed allotments are brought forward in the bills, cite the bill and the month's account in which the last charge of a similar nature was made.</p> <p>2) (i) When stores are purchased centrally under the orders of the D.G.S. & D. and delivered at a certain supply/stores depot for onward despatch to other supply/ stores depots, they should be accounted for by the supply/stores depot taking delivery of the stores from the suppliers and then fresh issue vouchers should be made out for the consignments which are des-patched to other supply/stores depots.</p> <p>(ii) Payments for central purchase stores are made by the A.G.P.R.</p>

Nature of charge	Voucher or certificate required	Instructional Notes
<p>52. Articles obtained by purchase (medical stores payment for contd.</p> <p>53. Articles obtained by local purchase (ordnance and clothing factories and establishments, under the C.I.T.D. payment for.</p> <p>54. Articles obtained by local Force) Air Force), payment for.</p>	<p>Supplier's bill in P.A.F.A.-68 and contractor's original copy of R.A.F.Z.-2135 (or Petty purchases),</p> <p>Form 530 (4th Red Copy),</p>	<p>The contractors' bills for such stores made the on contractors' own invoices should be supported by necessary documents.</p> <p>(ii) Purchases made by the D.G.S. & D. are treated as central purchases. Payment of bills for these purchases are made by the A.G.P.R.</p> <p>The bills in P.A.F.A.-68 will be submitted by the supplier to the officer-in-charge, who will complete the certificate on the form and forward the bill to the local Deputy Assistant Controller of Ordnance Factory Accounts for check and onward transmission to the C.O.F.A. for payment. Bills for Inspectorates located in a station in which there is no Deputy Assistant Controller of Ordnance Factory Accounts will be submitted to the Controller of Ordnance Factory Accounts direct.</p> <p><i>Note.-</i> (a) In the case of part supplies, as the contractor's copy of P.A.F.Z.-2135 cannot be forwarded with the bill, the following certificate will be endorsed on the bill :-</p> <p>"Supply not completed, contractor's copy of supply order will be forwarded along with the last bill."</p> <p>(b) In case of running contracts, the of Mowing certificate will be endorsed:- "Running contract No dated for years" Bills for central purchases by the D.G.S. & D. are paid by the A.G.P.R.</p> <p><i>Local purchase orders placed by Air Head-quarters.-</i> Contractor's bill in duplicate with one copy receipted in advance and stamped where necessary, supported by the voucher referred to in column 2 duly completed by the consignee, dated and endorsed by the Equipment Officer of the receiving unit with a referent: to the</p>

Nature of charge	Voucher or certificate required	Instructional Notes
54. Articles obtained by local purchase (Air Force), payments for contd.	Form 530 (4th Red Copy)	certificate receipt voucher No. by which the items were brought on charge and countersigned by the C.O. to the effect that the prices charged are fair and reasonable (paragraphs 45, 46, 51-53, Chapter 6, E.R.A.F.).
55. Articles obtained by central purchase (Air Force), Payments for.	Form 530 (4th Red Copy).	<p>Local purchase by main supply units.- Ali bills are forwarded to the L.A.O. for verification that the articles had been brought on charge in the appropriate account and transmission to the C. A, A. F., for payment (paragraph 47, Chapter 6, E.R. A.F).</p> <p>Bills in respect of deliveries accompanied by one copy of Form 530 (4th Red Copy) are to be certified by the Air Force unit concerned and forwarded without delay to the A.G.P.R. for payment.</p>
56. Articles issue of.	Indent (see P.A.F.Z-2001) and issue voucher B.A.F.Z. 2096) showing the particular return in which the stores have been brought on charge by the receiving parties.	<p>(1) When issues are made to replace articles condemned through fair wear and tear, furnish with the indent P.A.F.Z.-2095 in duplicate. This does not apply to ordnance establishments.</p> <p>(2) On indents for renewals, note the number and date of the indents on which the last issues were made. in the case of the first issues, enter a note to the effect on the indent. This does not apply to ordnance establishments except in the case of stores supplied</p> <p>(3) When issues are made to replace losses of Government property, arising from any cause other than fair wear and tear, furnish the sanction of the C.F.A.(P.A.F.A. 498) with the indent.</p> <p>(4) When articles in departmental or regimental stock are condemned, owing to fair wear and tear or issued for authorised departmental or regimental purposes, or when articles from departmental .stock are issued for chemical analysis, support write-off by an expense voucher (P.A.F.Z.)</p>

Nature of charge	Voucher or certificate required	Instructional Notes
56. Articles issue of- Contd.		<p>2096). In the former case note on the expense voucher the disposal of the condemned articles.</p> <p>(5) When gear is issued for newly purchased animals cite on the indent the monthly roll on which the animals are borne.</p> <p>(6) When articles, which have become unserviceable through fair wear and tear, are struck off charge from clothing, equipment or other ledgers or returns the expense voucher will be signed by the O.C. concerned. Unserviceable store should be disposed off to the best advantage of the State.</p> <p>(7) When articles are issued from stock for making up or repairing other articles, support the issues by an expense voucher (P.A.F.Z.-2096). In the expense voucher, note the store accounts in which articles, made up or repaired have been credited, and opposite the credit entry in the store account, cite the number and date of the expense voucher. In the case of articles repaired and returned to units the bill in which the cost of repairs has been charged must also be quoted on the expense voucher. When materials are issued for re-pairs, not due to fair wear and tear support the expense voucher by a loss statement.</p> <p>N.B.-This note does not apply to medical stores depot or ordnance depots (see A.F.Zn.-200I)</p> <p>(8) Staff and departmental officer, demanding ammunition on payment, will certify that the empty cases of all ammunition previously received by them on payment have been returned to ordnance charge. On requisitions for regimental demands, cite the number and date of issue vouchers on which empty fired cases were returned, and note the number of unfired</p>

Nature of charge	Voucher or certificate required	Instructional Notes
56. Articles issue at contd.		<p>rounds and number of empty cases on charge.</p> <p>(9) When field service equipment is repaired in a medical stores depot, note on the issue voucher on which the articles are returned (a) the number and date of the receipt voucher on which the articles are received, (b) the new articles issued to complete the equipment. and (c) the actual cost of repairs and transit, charges to and from the depots.</p> <p>(10) When stores are issued to foreign Governments the entry in the issuing office's accounts showing the issue of stores should be supported by a triplicate copy of the packing account duly completed.</p> <p>(I I) When medical stores are issued from stock to appendix ledger, <i>i.e</i> for use in medical stores depots, support the trans-action by a transfer voucher.</p> <p>(12) In ordnance depots when stores are issued from stock for repairs, alterations or conversions, the transactions will be supported by Transfer Notes and it will be seen that the repaired or altered stores or the proceeds of conversion are brought to account. The store so transferred will be treated as on deposit.</p> <p>(I3) (i) Issues from the stock of ordnance and clothing factories will be supported by issue order by the D.O.E.</p> <p>(ii) Receipted copy of P.A.F.Z.-2096 and packing account for issues to foreign Government will be sent to the C.O. E.A. In the case of issues to non-military departments and to the M. E.S.,R.P.N. and Air Force and to the Pakistan States Forces, receipted copy of P.A.F.Z. 2096 will be sent to the C.O.F.A. In the case of issues to Pakistan States Forces, the con-signees will be asked by the con-signor to indicate on the receipt</p>

Nature of charge	Voucher or certificate required	Instructional Notes
56. Articles, issues of -contd.		<p>voucher the name of the treasury in which the cost of stores will be paid by him for credit to the Army.</p> <p>Note.-This instruction will also apply to clothing depots and to establishments under the C.I.T.D.</p> <p>(iii) Issues from stock for manufacture (including repairs and conversions) will be supported by material demand notes-P. A. F. 0.-1926 pre-pared on the strength of material warrants or Standing Work Orders. It will be seen that the stores,; manufactured (or repaired or converted) are properly accounted for.</p> <p>(iv) Issues from stock to contractors for manufacture will be made on nominal vouchers and their return % watched through the loan register. Issues from clothing factory manufacture to outside tailors on nominal voucher will also be watched through loan register.</p> <p>(v) Stores issued to the competent purchasing authorities (D. G. S. & D., etc.) for being utilised as samples to guide purchases will be written of on an expense voucher (P.A.F.-S.-2096) endorsed with the following</p> <p>remarks:- "Issued as samples to guide purchase-no adjustment:-"</p> <p>(vi) In the case of deficiencies found in stock taking, support the issue by a voucher in P. A. F. Z-2096 and a loss statement in P. A. F. A..498 sanctioned by C. F. A.</p> <p>(14) Air Force Equipment-Return of equipment received damaged or of incorrect pattern from the competent purchasing authorities (D. G. S. & D., etc.) whose free replacement is required-Support issue by Form 603 duly priced by the</p>

Nature of charge	Voucher or certificate required	Instructional Notes
56. Articles issues of -contd.		<p>L. A. O- and prefer; claim against the customs authorities for refund of the amount of duty if charged as first entry of the equipment in Pakistan (para. 16, Chapter 8, E. R. A. F.)</p> <p>Issues to civil; aircraft-Support issues by Form 603 with No. and date of the treasury receipt on which the cost of the stores has been credited on Government duly quoted thereon (para: 35, Chapter 8, E. R. A. F.).</p> <p>Issues to foreign Governments aircraft-Issuing units will vouch to the main supply unit on Form 600. The main supply unit will bring the articles on charge and re-issue on Form 603 priced by the L. A. O. Receipted copy will be sent to C. O. (A. F) through the L. A. O.</p> <p>Issue of Air Force photographs on payment on sanction of Air Headquarters-support issue by Form 603 with the number and date of the treasury receipt duly quoted thereon (pa-a. 60, Chapter, 8, E. R. A. F.).</p> <p>Loan issues-Support by Form 603. Internal issues-A. F. Form No. 674. Exchange of class A or B equipment-Internal exchange voucher from 6 No. 673.</p>
57. Articles lost damaged or destroyed write off of.	P.A.F.A.-498 for Army, A.F. Form No. 34 for Air Force.	<p>Return of ordnance equipment to depots etc-When ordnance equipment is returned to depots, etc., it should be seen that credit for the value is afforded in accordance with the rules in rules 351 and 353. No credit will be afforded in the case of ammunition and explosive sent for break up or destruction (para. 33, Chapter 30, E. R. A. F).</p> <p>The value of unsanctioned losses must either be deducted from bills or recovered in cash and the mode of recovery noted on B.A. F. A.-498 or A. F. Form No. 34. When an amount is chargeable to an individual,</p>

Nature of charge	Voucher or certificate required	Instructional Notes
<p>57. Articles lost damaged or destroyed write off contd.</p>		<p>the supporting vouchers will be A. F. Form 664-B with the month's pay list in which the amount has been debited to the individual duly noted thereon (para</p> <p>22, Chapter 23, E. R. A. F.) When articles are destroyed, the destruction should be carried out in the presence of an officer and a certificate to that effect, stating the method of destruction, should be Indorsed on P. A. F. A.-498.</p> <p>N.B.-Loss statements are, however, not necessary in the following cases:-</p> <ol style="list-style-type: none"> 1. Losses resulting from the sale of unserviceable stores, i.e., difference between the unserviceable value and the amount realised by sale. 2. Losses due to unserviceable stores re-turned to depots being brought on charge by them under nomenclatures differing from those shown in unit vouchers. 3. Losses due to difference between the book value and sale proceeds of stores disposed of by or under orders or the central disposals organization or other orders. 4. In the case of ammunition and explosives (for which no age limit is fixed) found unserviceable on test, provided the inspecting ordnance officer certifies that the unserviceability of stores is not due to storage conditions. 5. In the case of ammunition or explosives declared unserviceable on reaching the prescribed age limit. Loss statements are, however, necessary if they are found unserviceable on test before reaching the prescribed age limit. 6. In the case of losses on account of change in condition of stores in charge of units and formations other than stores • depots when they are due to fair wear and tear. If the change in condition of

Nature of charge	Voucher or certificate required	Instructional Notes
<p>57. Articles lost damaged or destroyed write off of-contd.</p> <p>58. Ammunition expended regimentally</p>	<p>Expense voucher (P.A.F.Z.-2096</p>	<p>stores is not due to fair wear and tear loss statements are necessary.</p> <p>7. In the case of paking mater: or other stores in use by stores depots which are condemned as worry out by fair wear and tear, or in the case of ammunition boxes and cylinders opened in arsenals and ordnance deposit for part issues, test, etc., and consequently reduced in condition.</p> <p>8. In the case of cables, electric, "D" class, which may become deficient owing to wastage incurred in joining, cutting out of joints, etc.</p> <p>9. Class "A" and "B" air force equipment totally expended or wholly destroyed by fair wear and tear (for, 48, Chapter 22, E.R.A.F.).</p> <p>10. Targets used in connection with air firing practice over the sea which are shot away and unavoidably lost (para. 48, Chapter 22, E.R.A.F.).</p> <p>11. The information to be given on loss statements of A.F. will be found in (para 48, Chapter 22, E.R.A.F.).</p> <p>Note on the expense voucher the number of rounds of pistol ammunition expended by officers in lieu of rifle ammunition and endorse a certificate that such expenditure was in accordance with the regulations. The number of officers, trained soldiers and recruits practiced during the year should also be specified in the last expense voucher for the year. If the total amount of ammunition expended is in excess of that authorised by the regulations, in will be indicated what portion of the excess was expended by officers or at any rifle meeting; the C.F.A's sanction will also be famished on P.A.F.A.-497.</p> <p>It will be certified that lead recovered from ball ammunition, whether free or on payment, has been or will be returned to arsenals.</p>

APPENDIX II

APPENDIX II

[\(see rule 235\)](#)

LIST OF RECOGNISED CLAIMS RELATING TO ARMY AND AIR FORCE ESTABLISHMENTS SHOWING HOW EACH SHOULD
BEREFERRED

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
1	Band allowance	Rules 273-282, P. & A. Regs. for the Army, Vol. II	Monthly	...	Drawn yearly in advance. Included by the unit accountant in pay bill for March.
2	Charpoy allowance for resting, etc., to all ranks of miscellaneous units of the Army, e.g., escorts, guards rest camps, etc., who hold	Rule 284, P. & A. Regs. for the Army, Vol. II	P. A. F. A-115	...	To be drawn monthly by the parent unit to which the miscellaneous unit is attached for this purpose under divisional or sub-area arrangement.
3	combatant status. (See B. & H. Schedules). Compensatory and local allowances.	Rules 46-48, P. & A. Regs. for the Army, Vol. II	...	Certificate to the effect that the conditions for the grant have been fulfilled during the period for which claimed	
4	Compensation in lieu quarters or for inferior quarters.	Rules 153-163, P. & A. Regs. for the Army. Vol. II and Rents.	...	Certificates referred to in rule 159 of the regulations referred to.	Included in month's pay bill.
5	Condiment allowance for ranks.	Rule 41, P. & A. Regs. for the Army, Vol II and para. 113, P. & A. Regs., Air Force.	P. A. F. 10-A and Air Force (Special) 146-S in the case of R.P.A. F. personnel.		Included by the unit accountant in the company pay list or officer's pay bill. In the case of individuals who are attached for duty to another unit or formation, the condiment allowance shall, for the period of such attachment, be drawn by the O.C of the unit or formation on whose ration strength they are temporarily born.

6.	Expatriation and other extra allowances to commissioned officers serving overseas.	Rules 38 and 128 and Chapter IX, P. & A. Regs. for the Army, Vol. I.			
7.	(i) Expatriation and other extra allowances to Army personnel low commissioned rank serving overseas. (ii) Expatriation and other extra allowances to men of combatant section and enrolled non-combatants of Royal Pakistan Air Force.	Rules 38 and 128 and Chapter IX, P. & A. Regs. for the Army, Vol. I. 			To be adjusted by the unit accountant in the pay list monthly with reference to regimental orders. To be credited in the pay list monthly with reference to routine orders.
8.	Lines contingent allowance..	Rule 294, P. & A, Regs. for the Army, Vol. II	P. A. F. A 10-A		Drawn annually in advance, city on the general certificate the number of animals allowed in the peace establishments, as they stand on 1st April.
9.	Lodging allowance to K. C. P Os.	Rule 59-65, P. & A, Regs. for the Army, Vol. I		Lodging allowance claim where necessary.	To be adjusted monthly in the officer's pay bill by the unit accountant.
10	Marriage allowance-K. P. C Os.	Rule 59-65, P. & A, Regs. for the Army, Vol. I		First claim to be supported by a certificate signed by the O. C. unit or local administrative authority giving the date of marriage and age of the claimant, thereafter by monthly certificate on P. A. F. A-10 that the conditions of	Included in the monthly pay bill.
11	Mess allowance	Rule 299-307, P. & A, Regs. for the Army, Vol. II		rule 59, P. & A. Regs for the Army Vol. I have been fulfilled.	Drawn yearly in advance. Included by the unit accountant in pay bill for March.

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
12	Office allowance	Rules 295 and 296, P. & A Regs. for the Army, Vol. II and para. 138		.....	Included by the unit accountant in the unit pay bill monthly.
13	Office allowance for reserve centres.	Rule 312, P. & A Regs. for the Army. Vol. II		.....	Certificate showing the number of reservists under training
14	Rations under drawn-bonus for	Rule 488, R. A. I	P.A.F.A. -115	.....	Particulars of the quantities underdrawn should be shown on the claim, specifying the ration return in which under drawn.
15	Ration allowance	Rules 60-67, P. & A. Regs, for the Army, Vol. II and paras. 113 and 116, P. & A. Regs. Air Force.	P.A.F.A. -115	.....	To be adjusted monthly by the unit accountant in the pay list.
16	Separation allowance to K. C. P. Os. and pre-war regular I.M.S. officers seconded to the P. A. M. C	Rules 54-59, P. & A. Regs. for the Army. Vol. II	.....	.....	Included in pay bill
17	Service postage labels	Instruction 475, R. A. I. instruction 35, R.I.A.F.	.....	.....
18	Survey work-materials for ..	Rule 309, P. & A. Regs. for the Army, Vol. II	Quarterly	.....	Included by unit accountant in month's pay bill.
19	Educational Training Grant for the Army and Air Force.	Rules 285-291, P. & A. Regs. for the Army. Vol. II; para 150 P. & A. Regs. Air Force.	P.A.F.A. 10-A.	.....	Payable in advance and for the authorised peace strength only or the actual strength of the unit on the first day of a quarter, whichever is less. Included by the unit accountant in the pay bill concerned.

20	Annuity rewards (meritorious services)	Rule 112, P. & A. Regs. for the Army, Vol. II	P.A.F.A-115	Citation or furnishing a copy of the order granting the reward	To be claimed annually in arrears in the pay bill for March. On the death of an annuitant the annuitant due to date of casualty will be claimed.
21	Arms, repair of	Rule 313 (iii), P. & A. Regs. for the Army. Vol. II	P.A.F.A-115		
22	Assaults-at-Arms-Grant for	Rule 341 (iii), P. & A. Regs. for the Army. Vol. II	P.A.F.A-115	Copy of C.G.S. order making allotment.	Drawn in advance in April each year. G.G.'s Body-guard only.
23	Bicycles, upkeep of	Rule 283, P. & A Regs. for the Army, vol. II	P.A.F.A-115	The number (service pattern and trade pattern separately of Government bicycles authorised as peace equipment and the authority therefor must be shown on the bill	Drawn in advance in April each year. G.G.'s Body-guard only.
24	Butts and targets	Rule 313 (i), P. & A. Regs. for the Army Voll II	P.A.F.A-115	.....	To be claimed annually in advance with reference to the authorised peace establishments of units and formations as they stand on the 1st of April each year.
25	Charpoy allowance for stringing or re-stringing. etc to (i) all ranks of the Army who had combatant status, other than those of miscellaneous units for whom see item 2. (See B and H Schedules)	Rule 284 (i), P. & A. Regs. for the Army Voll II	P.A.F.A-10-A	.....
	(ii) Airman and M. T. drivers of Royal Pakistan Air Force.	para. 152 P. & A Regs. Air Force	A.F.From 146-S	Copy of formation order making allotment.	
26	Field Firing Ranges-Grant for	Rule 341 (ii), P. & A. Regs. for the Army Voll II	P.A.F.A-115		Paid with reference to the strength shown in the pay list of the unit for the month of April.

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
27	Lance and Sword competitions-prizes for.	Rule 106, P. & A. Regs. for the Army, Vol. II	Annually-contd P.A.F.A-115	Copy of unit orders containing C.O's award.	Included in the pay list by unit accountant.
28	Library allowance	Rule 292, P. & A. Regs. for the Army, Vol. II	...	...	Drawn in bill for March of each year; included annually by the unit accountant.
29	Nursing officers and members of A.N.S. (P)-Mess allowance, (see also item 86)	Rule 344 (ii), P. & A. Regs. for the Army, Vol. II	P.A.F.A 115	...	Drawn on 1st December each year.
30	Petty stores allowance ...	Rule 308 P. & A. Regs. for the Army, Vol. II	...	...	Drawn annually in advance, Included by unit accountant in bill for March. When stores are obtained from a supplying department P.A.F.Z. 2096 should be rendered
31	Prizes for skill in driving ...	Rule 105, P. & A. Regs. for the Army, Vol. II	...	...	Included annually by the accountant in the pay bill for February (payable in March) on receipt of regimental orders notifying the names of drivers entitled to the prize.
32	Recruiting offices - Allowance for contingencies.	Rule 317, P. & A. Regs. for the Army, Vol. II	P.A.F.A 115	...	
33	Riding schools and jumps ...	Rule 313 (ii), P. & A. Regs. for the Army, Vol. II	P.A.F.A 115	...	Drawn in advance in April each year, G.G.'s Body guard only
34	Saddles, repair of	Rule 313 (iv), P. & A. Regs. for the Army, Vol. II	P.A.F.A 115	...	Drawn in advance in April each year, G.G.'s Body guard only

35	signal units-allowance for technical training and instructional equipment.	Rule 310, P. & A. Regs. for the Army, Vol. II	P.A.F.A 115	...	Variation in total amount able in each Division may be made by the formation commander.
36	Target, allowance for provision and making up of artillery	Rule 341, (i) P. & A. Regs. for the Army, Vol. II	P.A.F.A 115 Occasional	Copy of G.H.Q. or formation order making the allotment	...
37	Allowance for empty metal cartridge cases, lead and fired bullets brass and copper, returned to ordnance depots.	Para 146 E. R., Part I, 1933 and para. 145 (b) (iii), P. & A. Regs. Air Force.	P.A.F.A 115	...	The number and date of the ordnance depot receipt voucher should be quoted on the bill which should be forwarded to the local audit officer of the ordnance depot concerned who will after verification of the credit in the depot ledger transmit the bill to the C. of A. Concerned for payment.
38	Allowance for repair of arms and accoutrements of reservists under training.	Para 285 (iv) E.R. Part I 1933	P.A.F.A 115	...	...
39	A. P.R.O retaining fee ...	Para 23, Regs. for A.P.R.O	P.A.F.A 115	...	...
40	Camp kit allowance-officers, nursing officers and members of A.N.S, (P)	Rules, 27-29, P. & A. Regs. for the Army, Vol. II	P.A.F.A 115	A certificate from the O.C. or head of the formation concerned that the individual has purchased camp kit to scale.	...
41	Flashes or cloth patches, on pith or felt hats.	Clothing Regulations	P.A.F.A 115	Sanction to local purchase of the C.O.O. of the ordnance establishment on which dependent and tradesmen's receipt in support of the local purchase made.	Cost restricted to the lowest possible rates obtainable locally.

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
42	Clothing fitting charge ...	See item 74	Occasional contd. ...	...	...
43	Compensation for damage to crops on ordinary marches.	Instr. 876, R.A.I, rule 29 of these regulations and item 8, Appendix I. Rules, 149-151, P. & A. Regs. for the Army, Vol. II	...	...	...
44	Compensation for loss of animals,	Rules, 132-148, P. & A. Regs. for the Army, Vol. II and para, 164, P. & A. Regs. for the Army, Vol. II	P.A.F.A 115	As required by regulations cited in column 3.	...
45	Compensation for loss of baggage, equipment clothing etc.	Rules, 127-131, P. & A. Regs. for the Army, Vol. II	...	As required by regulations cited in column 3.	...
46	Compensation for loss of command or staff pay- K. C. P. Cs and pre-war regular L.M.S. officers seconded to the P.A.M,C	Rules, 127-131, P. & A. Regs. for the Army, Vol. II	...	C. M. A,'s sanction to the admission of the charge.	....
47	compensation to officers for change of uniform on compulsory transfer.	Rules, 164, P. & A. Regs. for the Army, Vol. II	P.A.F.A 115	The order of the A. G. as to amount of compensation authorised	This amendment will take effect from the 1st August 1954
48	Condiment allowance-personnel of Pakistan States Forces at courses of instruction.	Rules, 41, P. & A. Regs. for the Army, Vol. II	P.A.F.A 10-A	...	...
49	Daily allowance (detention allowance)	See item 10, Appendix I ...	...	...	...
50	Daily allowance to officers while	See Passage Regs. rule 139	P.A.F.A	...	...

	travelling on warrant		1716		
51	Deferred pay to (i) non-commissioned officers and men. (ii) all ranks of the combatant branch of the Royal Pakistan Air Force (including M. T. drivers).	Rule 229-234, P. & A. Regs. for the Army, Vol. I Paras. 101 and 112, P. & A. Regs. Air, Force.	P.A.R.A.- 115	Name and rank of the soldier combatant with the date of enlistment and discharge quoted on the bill , and the record sheet roll of the individual concerned, showing details of absence in hospital when suffering from disease due to neglect or misconduct or from wilfully self-inflicted injury. The amount paid or authorised for payment should be endorsed by the C. of A. on the record sheet roll.	
52	Deserters reward for apprehension of.	Rule 103-104, P. & A. Regs. for the Army, Vol. II and para. 166, P. & A. Regs. Air Force.	P.A.R.A.- 115	Payee's receipt or money order acknowledgement.	
53	Disturbance allowance	Rule 50-53, P. & A. Regs. for the Army, Vol. II and para. 166, B, P. & A. Regs. Air Force.	P.A.R.A.- 115	...	The particulars required by the regulation cited in column 3 will be necessary in support of the claim.
54	Establishments-Hot weather	Rules 399 and 406. R.A.I and para. 783, Regs. for M.E.S	P.A.R.A.- 115	No and date of the order fixing the allotment, the number and date of the station, brigade, or sub-area order fixing the rate of pay and the date from which punk has should be taken into use to be quoted on the first bill.	Included by the unit accountant in the monthly bill.
55	Establishments, Temporary ..	See item 13, Appendix I	...	...
56	Examination rewards-J.A.G's	Rule 102 P. & A. Regs. for the Army, Vol II.	P.A.R.A.- 115	Certificate from J.A.G. that the examination has been passed.	
57	Fee for specialist in mental discases for consultation	Rule 87, P. & A. Regs. for the Army, Vol II	P.A.R.A.- 115	certificate from S. M. O. that the consultation was necessary.	

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
			Occasional contd.		
58	Fees for conducting examinations in foreign and oriental languages.	Rules 97-99, P. & A. Regs. for the Army. Vol II.	P. A. F. A. 115	Payee's stamped receipt; number and date of divisional/sub-area order notifying the examination; countersignature of secretary. Board of Examiners, on the claim when examiners, on the claim when examiner is appointed by him. When examiner is appointed otherwise than by the Secretary, Board of Examiners, the claim shall be countersigned by the appointing authority.	...
59	Fees for setting and marking papers-military subjects.	Rules 96 P. & A. Regs. for the Army. Vol II.	P. A. F. A. 115	Payee's stamped receipt and certificate from Chief of the General Staff of Divisional/Sub-area commander to the effect that duty was carried out.	...
60	Fees to a barrister or pleader or solicitor for defending a soldier/airman in a civil court.	See item 15, Appendix I ....	...	...	...
61	Fire gurrachs or kerosine tins..	Para, 32, E. R. Para, I and Appendix 53 thereto.	P. A. F. A. 1672	(1) Nerrick certificate .. (2) Payee's receipt. (3) Reference to last charge. (4) Certificate stating why local purchase was made instead of obtaining supply from the P. A. O. C.	...

62	Former service-counting of-J.C.Os., W.Os., other ranks and non-combatants (enrolled)	Rule 213, Pension Regs., Part II and para. 207-A. P. & A Regs. ., Air Force.	P. A. F. A- 115	Record sheet rolls of past and present service	In the absence of necessary documents in respect of former service the C. M. A. (P) may admit the claim if he is satisfied with the corroborative evidence of former service, produced by the O. C., unit, provided that in a case where the circumstances of discharge from former service were such as to entitle the person concerned to a gratuity in respect of that service and there is no reliable documentary evidence (preferably in the audit officers concerned) to prove that the gratuity was not paid to him it should invariable be assumed that he gratuity was paid and the amount of gratuity to which he was entitled should be recovered from the individual in a from lump sum or in installments, as may be considered justified before the former service is allowed to count. Doubtful cases should be submitted for the orders of Government.
63	Funeral expenses ...	Rules 82-84, P. & A. Regs. for the Army, Vol. II.; para. 126, P.&A. Regs., Air Force.	P. A. F. A- 115	Statement showing the actual expenditure incurred subject to the maximum limits laid down, supported by tradesmen's receipt of Rs. 25 of over; Also a certificate from the O.C. that charges were duly examined and admitted by him against the State.	.....

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
Occasional-contd					
64	Good service pay-Award of restoration of.	Rules 214-228, P. & A. Regs. for the Army, Vol. I and paras. 78 to 94 and 111, P. & A. Regs. Air Force.		D. O. Para II	Claims for the counting of former service should be investigated immediately after the individuals' re-enrolment. In cases where former service towards good service has been allowed to count the number and date of the C. of As.'S sanction should be cited.
65	Gratuities to solders non-combatants on discharge.	pension Regulations, Part II, Chap. VII; Pension Regulations. Part III. Chap. II; and para. 207-B. P. & A. Regs., Air Force.	P. A. F. A-370		The clam should be sent for pre-audit to the C.M.A. (P), Lahore, through the C. of A. of the audit area supported by P.A.F.A. -1948 and the sheet roll which should be returned after noting therein the gratuity sanctioned.
66	Gratuities to soldiers for long service and good conduct.	Rule III, P. & A. Regs. for the Army Vol. II	P. A. F. A-115	Quote on the bill, the P. A. O. granting the gratuity.	Included by the unit accountant in the pay bill.
67	Gratuity to A.P. R.O. on release from service	Rules 120-121, P. & A. Regs. for the Army, Vol. II and paras. 7107, Regs. for A. P. R. O.	P. A. F. A-115	....	Claim should be accompanied by the officer's record of service
68	Half cost of garment	Para 172, Clothing Regulations and para, 241, Chapter 14, E.R.A.E.	P. A. F. A-115	Receipt of the payee	The month's accounts in which the cost of the articles purchased from Government has been credited should be given on the e claim.

69	Increments of pay:- (i) J.C Os. W.O.S.N.C.Os. and other ranks.	Rules 208, 209, and 213, P. & A. Regs. for the Army, Vol. I	....	D. O. Part II embodying O. Cs certificate regarding individuals efficiency and good conduct.	Claims for the counting of former service towards increments of pay in respect of J. C. S, Cs, W. O. S, N. C. Os, and O. Rs, of the Civil Armed Forces transferred to the Pakistan Army should be investigated immediately after the individuals transfer to the Pakistan Army. In cases where former service has been allowed to count for this purpose, the number and date of the C. of A's sanction will be cited.
	(ii) N. Cs. (E)	Rules 251, 254, and 213, P. & Regs. for the Army, Vol. I	.....	D. O. Part II	Claims for counting of former service towards increments of pay should be investigated immediately after the individuals have refunded the gratuity received in respect of such previous service In case s where former service has been allowed to count for this purpose the number and date of the C. of A's sanction will be cited.
	(iii) Members of the A. N. S. (P)	Rules 137-138 P. & A. Regs. for the Army, Vol. I	P. A. F. A. 456	D. O. Part II sanction of the G. D. M.S.	Claims for the counting of previous service in the A. N. S. on re-enrolment in A. N. S. (P) will be investigated immediately after the individual's re-enrolment. In cases where former service has been allowed to count for increment of pay the number and date of the C. of A's sanction will be cited and proof furnished.

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
Occasional-contd					
70	Interpreter's allowance: Non-regimental court martial or other military court.	Rule 87. P. & A. Regs. for the Army. Vol. II	P. A. F. A. 115	Certificate from the president of the court that the individual was not a member of the court and that he attended it as interpreter for the period of claim, the number of days for which the allowance is due should be shown in this certificate.	to the effect that the gratuity drawn in respect of the former service has been refunded in full The number and date of the order appointing the interpreter must be quoted on the bill.
71	Jagir Allowance	Rule 39-40 P. & A. Regs. for the Army. Vol. II	P. A. F. A. 115	Copy of communication granting the allowance.	.....
72	Language rewards ...	Rule 100-101 P. & A. Regs. for the Army. Vol. II	P. A. F. A. 115	A certificate that the officer concerned has received no instruction at Government expense.	.....
73	Liveries for peons and other Class IV servants employed in staff officer	Appendix V. Para, 10	P. A. F. A. 115	Sanction of the C.O.O. to local purchase.	.....
74	Local purchase of hospital supplies and equipment.	Note to para, I (a) Appx. V.,	P. A. F. A. 115	Do	To be countersigned by the Asstt. Director of Medical Services.
75	Making and fitting of personal clothing	Appx. I to the Vocabulary of Clothing and Necessaries as amended from time to time	P. A. F. A. 115	A certificate that the allowance has been charged only for articles issued free. A reference to the connected month's summary of free issues should be quoted payee's receipt.	The claims should be submitted for per-audit to the C. of A. concerned. The allowance for both fitting and making should not be charged in respect of the same garment
76	Marching batta ...	Rule 224. Passage Regulations.	P. A. F. A. 115	Certificate to the effect that free carriage was not supplied.	.....

77	Messing allowance at training camps etc.	Rule 86, P. & A. Regs. of the Army, Vol. II	P. A. F. A. 115	reference to divisional/sub-area order in which payment of a allowance. is authorised.	.....
78	Mileage allowance to recruits	Rule 281, (c), Passage Regulations.	P. A. F. A. 115	Certificate that no railway warrants were issued for the journeys concerned signed by the recruiting officer.	.....
79	Milk for Air Force personal employed in paint shops .	Para, 143, P. & A. Regs, Air Force.	P. A. F. A. 115	Certificate from the O.C. stating the actual number of men provide with milk during the month.	.....
80	Milk to boys on the authorised establishment of Regimental Centres and R. P. A. F. S.	Scales of Rations Supplies issued by the R.P.A.S.C	P. A. F. A. 115	Sanction of he station supply officer concerned in support of the local purchase	.....
81	Mineral water and ice allowance	Rules 70-71, P. & A. Regs. for the Army Vol. II	P. A. F. A. 115	Receipt of S. M. O. or Embarkation M. O. when allowance is granted outside nor-mal hot weather period.	Certificate that no supply. was made in kind.
82	Money order commission for remittance of public money.	Rules 19, of these regulation.	P. A. F. A. 115	Receipt granted by post office	.....
83	Money order commission for remitting to civil authorities the reward for apprehension of deserters .	Rules 103, P. & A. Regs. for the Army Vol. II	P. A. F. A. 115	Receipt granted by post office	.....
84	Money order commission-reservists	Rules 229, of these regulation.	P. A. F. A. 115	Receipt granted by post office	.....
85	Nurses, private charges on account of.	Para, 261-262 Regs for Med services, Army.	P. A. F. A. 115	Payee's receipt	The station order authorising the engagement of the nurse must be quoted and the bill countersigned by the senior medical officer.

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
Occasional- contd					
86	Nursing officers and members of the A.N.S. (P)- Mess allowance. (see also item 29).	Rule 344 (i) P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115		The allowance is drawn by the Chief principal Matron for each nursing officer and each member of the A. N. S. (P). on first Appointment.
87	Outfit allowance, A.P.R.O.	Paras 87-91, Regs. for A. P. R. O.	P. A. F. A. 115		.....
88	Outfit allowance to P.C.Os.	Rule 2, P. & A. Regs. for the Army. Vol. II	P. A. F. A. 115		A certificate to the effect that the allowance had not already been drawn on any previous occasion.
89	Outfit allowance to fight cadets	Paras 32, Regs. Air Force.	P. A. F. A. 115		.....
90	Outfit allowance to Army Cadets.	Rule 10, P. & A. Regs. for the Army. Vol. II	P. A. F. A. 115		.....
91	Outfit allowance to J. C. Os. (including J.C.Os of the special Medical Section) granted honorary commission as P.C.Os. whilst on effective list.	Rule 23, P. & A. Regs. for the Army. Vol. II	P. A. F. A. 115		.....
92	Passage money	Rule 11, P. & A. Regs. for the Army. Vol. II	P. A. F. A. 115	Proof of payment and C.O.'s certificate that suitable kit was purchased under his instructions	.....
93	Passage money	Rule 33, Passage Regulations.	P. A. F. A. 115	support charge by- (1) Copy of the letter of the prescribed authority sanctioning the grant of the allowance . (2) A certificate from the steamship company giving the name of the vessel, date of its sailing the class of the passage provided and paid for.	.....

94	Pension advance of- (i) Military pensioners ..	See rules 33-36, Pension Regs., Part III and item Appx. I.	P. A. F. A. 115		To be charged in the accounts of the unit concerned.
	(ii) Enlisted pensioners of Pakistan Air Force.	Para, 875, P. & A. Regs. Air Force.		The sanction of the O.C fixing the amount of the advance	
95	Pioneer classes for infantry allowance to.	Rule 318, P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115	....	....
96	Postage on bearing covers ...	See para. 353, Postal Guide and rule 123 of these regulations.	P. A. F. A. 115	.....	.....
97	Proficiency pay to members of the A.N.S. (P.)-Award of restoration of.	Rules 141-144, P. & A. Regs. for the Army, Vol-I	P. A. F. A. 115	Sanction of the D. G. M. S ...	.....
98	Railway fares to recruits	Rule 221 (ii) passage Regulation.	P. A. F. A. 115	Certificate that the recruits were brought by the men of the unit or that they presented themselves by request of the O. C. or a certificate signed by the civil officer of the district that they reported their intention of proceeding to headquarters for enrolment.	.....
99	Ration allowance	Rule 60, P. & A Regs. for paras. Vol. II; P. & A. Regs. Air Force.	P. A. F. A. 115	D. O. Part II supported by a certificate to the effect that the conditions for the grant of ration allowance have been fulfilled and that no rations in kind were issued. D. O. Part II are not necessary in respect of claims. on account of ration allowance for continuous halts of more than 10 days at outstations which are required to be countersigned by the Div./L. of C. Sub- Area Commander concerned.	.....

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
Occasional- contd					
100	Ration allowance to patients ...	Rule 60, P. & A. Regs. for the Army. Vol. II; P. & A. Regs. Air Force.	P. A. F. A. 115	.....
101	Rebate of income-tax on life insurance premia, etc.	See item 29, Appx, I	.....	.....
102	Recruits rejected: (a) Subsistence allowance. (b) Road allowance.	Rule 72, P. & A. Regs. for the Army, Vol. II, and rule 223, passage Regulation.	P. A. F. A. 115	Certificate that the recruits were rejected by the commanding officer from the recruiting centre and that no railway warrants were issued.	
103	Regimental Mufti-allowance for purchase of, to- (i) Recruits of Army (ii) Combatant airmen recruits and M.T. Driver recruits.	(i) Rule 31, P. & A. Regs. for the Army, Vol. II. (ii) Para, 15, Chapter 14, E. R. A. F. and para. P. & A. regs. Air Force.	.....	.....	Included by the unit accountant in the pay list on the authority of a Part II order notifying the grant of the allowance, to each particular recruit supported by a certificate that the recruit has been finally accepted. Not to be paid in cash.
104	Reservists, kit issued to discharged men re-enrolled in the reserve.	Para. 244, Clothing Regs	P. A. F. A. 115	Certificate to the effect that the articles issued were procured at the cheapest possible rate.	The number and date of the R. O. enrolling the reservist and the name and regimental number of the reservist should be quoted.

105	Reservists' kit-renewal of ...	Para, 243, Clothing Regs.	P. A. F. A. 115	(1) Certificate that the articles renewed were obtained at the cheapest possible rate (2) P.A.F.C-863
106	Reservists Kit-repair of	Para, 182, Clothing Regs.	P. A. F. A. 115	.....
107	Reward for passing Pakistan Army English certificate examinations.	Educational Training paras. 277-282	P. A. F. A. 115	Copy of G.H.Q. or other order notifying qualification in examination or copy of Div/Sub-Area Commander's award of grant .
108	Reward for passing the departmental examination for appointment to J. A. G's Department.	Rule 102 P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115	Certificate by J. A. G. that examination has been passed.
109	Reward for pointing out position of an unexploded shell	Rule 108 P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115	Certificate the effect that claimant does not belong to range party.
110	Reward for qualifying in surveying at Risalpur	Rule 07 P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115	Copy of order notifying names of successful candidates.
111	Road conveyance hire for soldiers.	Rule 123 passage Regulations.	P. A. F. A. 115	A certificate to the effect that the amount claimed is not more than the actual expenses of the individual. The claim should further be supported by- (i) "no Government transport available, certificate and (ii) A copy of the order authorising the move and use of conveyance.

No.	Particulars of charge	Authority	To be preferred on	Supporting voucher required	Remarks
Occasional- contd					
112	Road journey reservists allowance for.	Rules 218, 307 (b), 321 and 323, Passage Regulations.	P. A. F. A. 115	A certificate as to the number of miles in respect of each reservist should be entered in the bill.	.....
113.	Separation allowance- K.C.P.Os. and pre-war regular I.M.S. Officers seconded to the P.A.M.C.	Rules 54-59 P. & A. Regs for the Army. Vol. II	....	Particulars as to causes of family being separated and date from which separation commenced. If the officer is on leave from a separation allowance area, particulars of leave granted and date commenced. The dates of entering into and leaving the concessional area should also be shown.	.....
114	Subsistence allowance- (i) Officers (ii) J. C. Os. and other ranks.	Rules 74-75, P. & A. Regs. for the Army, Vol. II Rules 76-77, P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115	.....	.....
115	Subsistence allowance- recruits	Rules 72, P. & A. Regs. for the Army. Vol. II	P. A. F. A. 115	Certificate by the R.O. (Commanding officers) that expenditure was actually incurred.	.....
116	Subsistence allowance to temporary personnel or other non-combatant who is not entitled to free ration while in confinement, etc.	Rule 79, P. & A. Reg. for the Army. Vol. II and para. 116-B. P. & A. Regs. Air Force.	P. A. F. A. 115		The bill must show for whom charged and the particular period for which drawn.

117	Survey rewards	Rule 107, P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115	Copy of order notifying names of successful candidates.	....
118	Telegrams dispatched on public service and unavoidably paid for in cash.	See item 34. Appx. I	P. A. F. A. 115		.....
119	Trade tests of Supplementary reservists -Allowance to cover cost of materials.	Rule 343, P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115		.....
120	Travelling allowance claims- (a) Officers (b) Civilian witness attending a military court.	See items 36 and 37 Appx I Rule 258 (i) Passage Regulations	.....		.....
121	Uniform allowance-nursing officers.	Rule 15-17, P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115	Copy of appointment order in support of first charge and reference to bill in which allowance last drawn, in other cases.	.....
122	Watering animals allowance for.	Rule 73, P. & A. Regs. for the Army, Vol. II	P. A. F. A. 115	The number of animals in transfer to be certified.	.....

APPENDIX III
MEMORANDUM OF INSTRUCTIONS REGARDING THE EXPENDITURE
OUT OF THE ANNUAL TRAINING GRANT

a. Procedure/instructions regarding the expenditure out of the Annual Training Grant and the maintenance of Annual Training Grant Accounts are laid down as under:-

- (a) The annual Training Grant is a grant made to the Chief of the General Staff from the Defence Services Estimates to enable him to exercise administrative control over training and its expenditure. Against this grant are debited expenses connected with weapon training, technical training, range courses, training camps, manoeuvres, tactical, exercises with or without troops, signal id headquarters exercises, training conferences and any other form or forms of training of the regular Army held under the direction of the Chief of the General Staff and corps, division, independent brigade or sub area commander.
- (b) The Chief of the General Staff will make allotments from this sum to formations, training institutions, schools of instruction and regimental centres etc retaining such reserve as he may deem necessary for future disposal. The officer to whom an allotment has been made may dispose of the sum allotted to him by re-allotment to subordinate formations/units or in any way he considers conducive to the progress of training and efficiency of the troops under his command, notifying the Controller of Accounts concerned.

2. The system of account connected with the administration of the training grant consist of an estimate and an account:-

- (a) Estimate. The acmes will prepare an estimate of the expenditure they intend to incur to be forwarded to the allotting formation. This estimate should furnish as full details as possible of the anticipated expenditure, including any items of unusual character, so as to constitute a fairly reliable and useful basis for watching the progress of expenditure. Minor variations in the estimates which may occur from time to time need not be reported to allotting formations. Care should be taken to ensure that the provisions of paragraphs 3, 4 and 14 below are not violated. The reserve for unforeseen contingencies any be shown therein as a distinct item. Examples of the various types of sub-head under which it will generally be necessary to estimate expenditure are shown in Annexure C for guidance only. The items in this annexure are intended as examples only and are in no way to be treated as constituting a rigid and comprehensive list. Within the total sanctioned allotments, the audit of the accounts will be conducted in accordance with the instructions contained in this memorandum and the canons of financial propriety.
- (b) Accounts. the accounts will be prepared by each allotted in the form at Annexure F. On the' debtor side will be shown the allotments received and on the credit side the particulars of the bills paid. The account will be consolidated by brigades/units and forwarded to headquarters corps/divisions/independent brigades/sub areas. In order to ensure uniformity in the presentation of these accounts, the expenditure should be classified under the heads adopted for estimating as indicated in Annexure C.

The inclusion of expenditure by heads will not only facilitate comparison with the estimate but will also help towards more accurate budgeting in the future.

- (c) Accounts will be supported by the prescribed vouchers (see paragraph 9) and the following certificate signed by the Corps, division/independent brigade or sub-area as commander or the officer authorised to operate the accounts as the case may be:-

Certificate"

All items of the expenditure in this account are bonafide disbursements made for training expenses and are properly chargeable to the Annual Training Grant".

The value of stores issued fit to stores/depots etc, for which cash payment is - not made will not find a place in the above account.

3. Annexure A gives examples of charges which are debatable to the Annual Training Grant and Annexure B & lies examples of charges:, which are debatable to the ordinary heads

It should be clearly understood that Annexure A is not exhaustive:- it quotes typical examples only, and provided the canons of financial propriety are not violated, an officer in receipt of the Annual Training Grant may, with the concurrence of the Controller of Accounts, sanction any charges not specially mentioned therein, which considers necessary for the training of the Army and which, would otherwise require the sanction of Government. This rule also applies mutatis mutandis to the Chief of the General Staff in so far as direct expenses from the reserve of grant held by him are concerned. The criterion to determine whether an item is debatable the Training Grant is its existence as a separate item of expenditure incurred in connection with training indicated in paragraph I (a). It must be ensured that extra training is not undertaken by an alteration of procedure which throws extra expense on the ordinary grant and avoids a debit to the Annual Training Grant. If general economy can be effected by an arrangement as between the two grants the matter should be reported to the Chief of the General Staff who will take necessary steps to see that the economy is effected and in consultation with the financial authorities at the General Headquarters, will make any adjustment as between the two grants.

4. Where the Air Force cooperates with the Army in the normal course of training each should meet its own expenses except where the Air Force provides cooperation of an exceptional nature at the express desire of the Army and for the sole benefit of the Army. In addition the following charges incurred by the Air Force will be debatable to the Annual Training Grant :-

- (a) Cost of camp necessities such as :-
- (1) Temporary latrines.
 - (2) Temporary water supply.-
 - (3) Temporary washing places.
 - (4) Temporary cook houses.

- (5) Hire of furniture (including that supplied by the Military Engineering Services)
- (6) Ordnance stores specially provided or manufactured in ordnance dep. for training purposes.
- (7) Camp conservancies and other miscellaneous items.

- b. Travelling allowance and daily allowance of Air Force officers taking part in the Staff College combined exercises.

5. Chief of the General Staff may make 25 per cent of the previous year's fixed allotment to the allottees on 1st July in anticipation of the notification of budget allotment. These advances will be adjusted while making total allotment for that year.

6. All claims which are debatable to the Annual Training Grant will be paid by the officers concerned from their Training Grant allotments:-

Note charges on account of item S of Annexure A will be paid by cheques drawn on one of the branches of the National Bank of Pakistan, treasury cheques or by cash, as may be most convenient to the Military authorities in each case. Any correspondence in connection with the adjustment of over-charges or under-charges will be carried on direct between the military and railway accounting offices concerned.

7. Allottees will arrange for the amounts that have been allotted to them and for those that are reallocated by them to subordinate formations units to be paid into one of the branches of the National Bank of Pakistan to be handled as an ordinary current account of ease where this is found convenient. In cases in which inconvenience is experienced by the adoption of the above procedure, cash assignments on civil treasuries for the amounts involved should be arranged. Allotments will be operated upon by means of cheques which in the case of civil treasuries will be provided by the Controller of Accounts concerned from whom the required number of cheque books should be obtained. Should it be necessary for an allottee to make payments at a treasury other than that at which his assignment has been made; a transfer of the necessary funds will be arranged for by the Controller of Accounts on application

8. Every officer who draws on a training grant allotment at a civil treasury will maintain a pass book in PAFZ-2106 which will be sent to the treasury officer concerned to be completed from the register of cheques paid, immediately after the close of the month. On the return of the book, the allottee will satisfy himself as to the accuracy of the drawings during the month and of the undrawn balance. Similarly, every officer who has an account opened in his favour in one of the branches of the National Bank of Pakistan will invariably send his pass book, if maintained, to the Bank immediately after the close of each month for completion and on its return, he will exercise the same scrutiny as in the case of the treasury pass book. Where no pass book is maintained, and the bank issues a monthly "Statement of Accounts" the allottees are responsible for seeing that the entries in the statement are correct.

9. All charges for sums exceeding Rs. 25.00 paid by allottees out of their allotment must be supported by the prescribed vouchers and in addition such certificate required under rule. Such charges will be subject to audit by the Military Department.

As regards charges for Rs. 25j- and under, vouchers need not be submitted in the case of personal allowance. Travelling Allowance Claims and demand statement

on account of payment issues). All vouchers should be sent by allottees to the respective audit officers as soon as possible after the expenditure is incurred and in advance of the account. The result will be enclosed in the vouchers which will then be returned to the allottee for resubmission with the accounts. Vouchers relating to the purchase of non-expendible stores within the training grant allotment should be endorsed with a certificate that the articles so purchased have been brought on the relevant ledger charge.

10. Quarterly accounts (as per proforma given in Annexure F) of Annual Training Grant will ordinarily be submitted by the allottees of the grant for audit to the audit officer concerned as soon after the termination of the quarter as possible. The corps, division, independent brigade or sub-area commander or other allottee may, however, at this discretion and in consultation with the Controller of Accounts submit half yearly accounts if for any reason it is not found possible to submit quarterly accounts for any period. The Controller of Accounts will arrange to have the audit completed as early as possible.

11. Officers, whom an allotment has been made by the Chief of the General Staff will submit the following reports, by the dates specified, to General Headquarters Controller of Accounts concerned:-

- a. 1st May. A report stating the amount which it is anticipated will remain unexpended at the end of the financial year and which is available for re-appropriation by the Chief of the General Staff.
- b. 31st /July. A report stating the actual amount, if any which lapsed to Government at the end of the previous financial year specifying and charges incurred before 30th June, but not brought to account by that date. (see paragraph I2a below).

Any amounts not actually disbursed by allottees by 30th June of each year from the cash assignment arranged at civil treasuries or the accounts opened in their favour in the National Bank of Pakistan should be refunded into the treasury by that date. Allottees are particularly enjoined to ensure the prompt settlement of all claims and inclusion in their accounts before 30th June.

The intention of this rule is that only those charges which were incurred before 30th June, but Could not be brought to account in that year through unavoidable causes will be debited to the ordinary head upto the extent of actual amount that lapsed to the Government Charges over and above the actual amount that lapsed to the Government would be met from the annual training grant allotment of the next year and not from ordinary head of account against which the payment of such claims is not budgeted for.

12. The following charges, therefore, can be paid without any Government sanction:-

- a. Charges incurred from available funds and reported to the CMA by 31st July vide para 1 lb above but not actually booked before the close of the financial year are to be paid out of ordinary head of the account.
- b. Charges incurred over and above the training grant allotment are to be paid out of the next year's annual training grant allotment.

13. Any charges incurred from available funds but not actually booked or reported to the CMA by 31st July vide para above may be paid out of the ordinary head under a special Government sanction.

14. In addition to paragraphs 1-13 above the following will apply to Corps of Engineers only :-
- a. Source of Supply for stores. Stores will be obtained from the source laid down in Regulation for the Military Engineering Services, the powers of Officer-in-Charge Annual Training Grant being those laid down for Commanders Military Engineering Services of the rank of Lieutenant Colonel or above or for Garrison Engineers if below the rank of Lieutenant Colonel. All purchases will be paid for out of the Annual Training Grant and the stores when received will be taken on charge as Annual Training Grant stock in a set of ledgers kept for this purpose and subject to local audit. These ledgers will not be priced.
 - b. Regimental Supply-Timber. Owing to the impossibility of obtaining a regular supply of seasoned timber, the maintenance of stocks is unavoidable. Officer-in Charge of Annual Training Grant, is, therefore, permitted to act as contractor of the supply of timber. The rate to be charged will not exceed the book value of the timber, as approved by the Engineer-in-Chief.
 - c. Workshops Products.. A record of all material etc issued to various shops will be maintained. In this the Officer-in-Charge of workshop will indicate the manner of their disposal, his certificate being accepted as final quittance. Unless articles are broken up and the material used again, they will be disposed of as under :-
 - (1) Sale by auction under station arrangements. The proceeds will be credited to Government as miscellaneous receipts (Head If A).
 - (2) Articles to be used for training purposes will be brought on charge on Tools and Plant ledger.

ANNEXURE A

Examples of charges which are debit to the Annual Training Grant.

N.B. This list is not exhaustive but only a guide.

1. Allowances
 - a. Daily Messing Allowance (rule 86 Pay and Allowance Regulations for the Pakistan Army, Volume II) ; daily allowance, where admissible (rule 176, Passage Regulations as amended from time to time).
 - b. Any other extra remuneration for Government officials when specially sanctioned by Government.
 - c. Travelling Allowance/Daily Allowance to civilian lecturers attending Command and Staff College/PMA EME School/AEA College under Guest Speakers Programmed who are neither Government servants nor employees of any firm (where Travelling Allowance (Daily Allowance are not otherwise admissible under rules).
2. *Camping Arrangements.* Hire of land, works executed by Military Engineering Services (direct charges only) watering arrangements (excluding established camping grounds but including lines of march to and from the camp).
3. Camp Requisites. Equipment, Stores, furniture. etc. excluding loan issues of Government stock but including Government articles which are not normal free issues but which

are retained permanently. Rent of buildings and electric charges etc arranged for 'Very Important Personalities' during exercises, when suitable Govt. accommodation is not available.

4. Compensation. For damages to crops, etc; evacuation of areas; personal injuries; losses sustained by Government officials.
5. Establishment. Extra establishment.
6. Hire of Transport.
 - a. Local transport required in excess of Government transport.
 - b. Motor conveyance for officers and others when authorised by the commander of a Corps, division, sub area, brigade or station, or the commandant of a regimental centre or an army school of instruction, at a rate fixed by him to the best interest of the State (can be sanctioned irrespective of the distance involved, and the rates of road mileage in Passage Regulations will not apply). ,
7. Incidental and Miscellaneous. Stationery, printing, and target paper etc.
8. Rail charges (inclusive of toll and ferry charges). For conveyance of officers, troops, stores etc (includes for lecturer s at Command Intelligence Courses).

N.B.: -a. Form PAFT-1714 must be used in all case : excepting those mentioned in item 9 below.

- b. In the case of units etc, moving in relief and diverted from their ordinary route to attend camp, the additional cost of conveyance due to this diversion is debatable to ordinary grant heads.
 - c. Freight charges for all types of practice ammunition, stationery and training maps are debatable to ordinary grant head.
9. Travelling Allowances. Travelling allowance at temporary duty scale for following only:-
 - a. Exercises held without troops under the arrangements of General Headquarters irrespective of the place.
 - b. Civilians.
 - c. Movement and Travelling Allowance expenses in connection with bridging camps and other engineer training.
10. Commission charges on cheques issued to railway authorities on account of cost of movements by rail and freightage on stores.
11. Any item of equipment, stores, etc, that is not an article supplied by the services, which is necessary for training, and the provision of which not chargeable against any other grant.
12. Expenditure on weapon training, PT obstacle-cum Assault Counters range courses and .pay of range chowkidars.
13. Purchase of special items of technical stores, tools and plants not included in equipment tables and purchase or manufacture of training expedients.
14. Casual labour for training requirements (eg accounting and handling of stores, manufacture of special articles etc).

ANNEXURE B

Examples of charges on account of training which are debitabale to ordinary grant heads.

1. Allowances

- a. Allowances admissible under regulations to officers and others attending camp or exercises etc (other than those specified in Annexure A).
- b. Lighting allowances, if a tent is set apart for religious service.
- c. Travelling Allowance/Daily Allowance to officers attending camps/exercises as spectators for purposes of instruction.

2. Establishments. Pay and allowances of permanent establishment.

3. Equipment, stores, etc. Articles supplied by the Army ordnance Corps from stock over and above ordinary scales, except those specially provided (ie stores not normally stocked by the Army Ordnance Corps or for which special provision (s necessary) or manufactured in ordnance depots for training purposes.

4. Fodder, ration, etc.

- a. Feeding Government cattle.
- b. Feeding extra animals hired for training including extra charges for officers when authorised by brigade or sub area commander.
- c. Victualling and dieting of troops.
- d. Oil and straw for tents.
- e. Handling and transportation of supplies and, Petrol Oil and Lubricants during exercises etc.

5. Incidental and Miscellaneous

- a. Miscellaneous ceases incurred at Armour and artillery practice camps.
- b. Expenses connected with explosives classes.

6. Roll Charges

- a. Additional cost of conveyance of troops etc, by rail due to diversion in the case of units moving in relief and diverted from their ordinary route to attend camps.
- b. Under charges on account of conveyance by rail of troops, stores, etc. to and from training camps (see note to rule 6).

NB. :- Adjustment of over-charges on this account will also be made under the ordinary grant heads.

- c. Freight charges for all types of practice ammunition, stationery and training maps.

7. Repairs and Replacements

Repairs to and losses of :-

- a. Camp equipment, stores and furniture issued on loan from stock (Paragraph 71-A, Equipment Regulations (1) Part I).

- b. Loss entailed by the issue on loan of waterproof sheets from mobilization reserve stock to troops and followers (Para 206, F.R. Part I).

N.B. :-Charges on this account and losses and damage due to unfair wear and tear will be dealt with in accordance with the rules in the Financial Regulations Part T.

8. *Mobilization Stores.* Stores/equipment sanctioned to be used for training purposes including stores of ordnance supply held in mobilization reserve of engineer stores.

9. *Transport.* All transportation charges by road excluding those mentioned in item No. 6 Annexure A.

10. Charges carried forward to next financial year vide paragraph

11, (Appendix III)-Charges which were incurred from the Annual Training Grant, but which for unavoidable reasons, could not be paid before the close of the current financial year.

APPENDIX IV

(See rule 107).

MISCELLANEOUS RULES RELATING TO CONTINGENT AND MISCELLANEOUS CHARGES.

1. *Hot weather establishments.*-Where hot weather appliances are authorised, establishments for working them are provided at public expense for such periods as may be considered necessary by the medical authorities and these are notified in station orders. Charges are met from the grant sanctioned for each division and sub area which is sub-allotted to brigades and units and notified in division, sub-area or brigade orders. (See rules 398 et seq.. R.A.I.)

2. Supply of locks for use in Government offices.-The purchase of locks will be governed by the rules for the supply of articles for the public service. (See rule 81, F.R., Part 1.)

As a general rule locally manufactured locks should be purchased in accordance with the Stores Purchase Rules (F.R. Part I, rule 81 and Appendix VI thereto).

In exceptional cases, imported locks may be used. As the requirements of individual officers in respect of imported locks are usually small and the- cost trifling, such locks should ordinarily be purchased locally under preference (iii) in the preamble to the Stores Purchase Rules.

3. Motor cars.-A motor car is supplied at Government expense for the use of the Commander-in Chief, Pakistan Army. Any incidental charges connected there with will be met from his tour grant.

4. Staff cars sanctioned for the use of authorised staff officers at General and A it Headquarters and division, brigade or other commanders, etc., will be held on charge and accounted for by the mechanical transport unit to which they belong or are attached. All consumable stores required for the use of the car will be obtained from the officer committing the M.T. unit to whom a return will be submitted on the 1st of each month, showing the total mileage performed and the stores consumed during the preceding month.

5. Postal charges.- (a) Payments for postal commission on money orders and value-payable parcels and fees on account of window deliveries, post bags and post boxes can be passed as ordinary contingent charges, unless, in any case, the head of the accounts office considers it necessary to require the sanction of a higher authority.

(b) No charges shall be entered in any contingent bill for any postage labels other than service postage labels, and ordinary postage stamps affixed to official correspondence to countries outside the Commonwealth and to the post card (Form D.M.S.-73) which is issued to patients by local military anti-rabic treatment centres on completion of treatment.

(c) Service postage labels and post cards will be obtained as required on indent (P.A.F.Z.-2094) from the nearest treasury officer and a detailed account of their expenditure will be kept in P.A.F.Z.-2007 which will be balanced and countersigned monthly. The cheque for the value of service labels, etc. required will be obtained by the officer concerned on P.A.F.A.-115 from the C. of A. who will draw it in favour of the treasury officer and send it to the requisitioning officer for presentation to the treasury with P.A. F.Z.-2094, see Instruction 475, R.A.I. and Appendix II, item 17 of these regulations.

(d) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

6. Telegram charges.-Service postage stamps only shall be used in payment of telegrams dispatched on public, service, whether sent from Government or railway telegraph offices.

7. If any officer is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will then state the value of the telegram, but will not bear on it the word "State". The value of such telegrams as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable, being attached to the voucher concerned.

Books of telegram forms required for official use will be obtained on payment from the Telegraph Department.

8. Recurring charges.-Small monthly payments for supplying drinking water and for dusting offices, etc.,-(a) The Government of Pakistan may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to term, the authority to make small monthly payments to Government servants for supplying drinking water or for dusting offices, or for acting as night durwans or for similar services in addition to their own, duties provided that-

- (1) The payments are of a purely contingent, character are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office:
- (2) The allowance will not count for leave emoluments or pension;
- (3) In the case of Government servants already in permanent employ in receipt of a monthly rate of pay the payments must not exceed a sum of Rs. 10 a month in any case, and the head of the office must in sanctioning any such payment record his reason there for, and must satisfy himself-
 - (i) that the work to-be -done is really necessary;
 - (ii) that it is outside the regular duties of a Government servant on the permanent establishment;
 - (iii) that the grant of the extra allowance to any such Government servant is distinctly more economical than the employment of fresh agency.

(b) The above authority is delegated to the commanders of divisions, and sub-areas, the C. G. S., the M. G. O., the D. M. S., the Q. M. G. and the Director of Military Lands and Cantonments.

They may at their discretion delegate the authority to their subordinate officers.

9. Rent of telephones.-Rent of telephones used by Defence Services will be settled by cash payment by the Military Accounts Department except in respect of frontier guaranteed lines, for which see separate rules in these regulations.

10. Livery and warm clothing, etc., for peons, etc., employed in military offices-Heads of military offices are authorised at their discretion to provide liveries and uniforms (including belts and badges but excluding footwear), blankets, waterproof coats, caps and umbrellas to peons and other class IV servants who are included in the authorised

establishment of the offices concerned. The cost of these articles, which will not be supplied until actually required, will be most from the contingent grant or the incidental and miscellaneous allotment of the office concerned. The nature of the liveries and uniform, etc. which will be supplied to particular classes of peons, etc., the periods after which they may normally be renewed, the scales at which these supplies will be made, the maximum limit up to which expenditure on this account will be permitted and such other necessary details will be laid down by the heads of offices in suitable office orders, copies of which will be forwarded to the audit officer concerned for information and guidance. They may authorize washing charges for liveries, etc., withdrawn from peons and class IV servants discharged from the service before re-issue to new entrants. The term "Head of Office" shall mean a commissioned or gazetted officer who is in charge of a local military office or who is in charge of a number of such offices controlled by non-gazetted persons.

11. Soap, towel and toilet paper required by officers for use in offices are chargeable to office allowance. See rule 295, P. & A. Regs. for the Army, Vol. II and pamphlet "Office Equipment and Stationery (including rules for printing and binding) Defence Services."

12. A person subject to the Indian Army Act, 1911 (VIII of 1911) or the Indian Air Force Act, 1932 (XIV of 1932), who is compelled by the exigencies of Military or Air Force duty to reside within the limits of a municipality, is exempt from the taxes of the following kinds:-

- (i) Municipal taxes on salaries.
- (ii) Municipal taxes on professions, trades, callings, offices or appointments.
- (iii) Municipal taxes on animals or vehicles in respect of :-
 - (a) any animal which such person is required by the regulations of the service to which he belongs to keep, and
 - (b) any vehicle which such person is permitted to keep in lieu of an animal. which in the absence of such permission the said regulations would require him to keep.

The loss caused to the Municipal Committees/Councils by the above exemption to Military/Air Force personnel shall, however, be made good from the Defence Services Estimates, except in respect of any horse which a military person is bound, by the regulations of the service to which he belongs, to keep.

Municipal taxes on military buildings or on buildings hired for authorised purposes other than quarters are debitable to the Defence Services Estimates under the rules contained in the Regulations for the M.E.S, and "Quarters and Rents".

Payments of such taxes should be made by book adjustment or in cash according as the municipalities concerned do or do not bank with a Government treasury.

13. The cost of installation and maintenance of electric call bells in offices not provided with an office allowance is debitable to the allotment for "Miscellaneous allowances and expenses" unless otherwise ordered by Government.

14. Ceremonial parades.- (a) All expenditure, other than transportation charges, incurred in connection with ceremonial parades on the following occasions:-

(1) Pakistan Day;

(ii) Visits of high officials and important personages as ordered by the Ministry of Defence; shall be debited to Head 7-D-Miscellaneous-incidental and miscellaneous expenses-in the Defence Services Estimates-Effective. The authorities specified below may sanction such expenditure in the areas under their respective commands subject to the limits shown against them:-

Rs. per annum.

Commander of Division in West Pakistan	250
Commander, East Pakistan Division.....	300

(b) Expenditure incurred on transportation charges. i.e. cost of Government transport (M.T.), hired transport or transport by rail (including cash travelling allowance where . admissible), and cost of petrol, oil and lubricants consumed, shall be met from the respective accounts heads concerned.

15. For rulings in respect of publications official and non-official, stationery, typewriters printing and binding. see pamphlet "Office Equipment and Stationery (including rules for printing and binding), Defence Services".

APPENDIX V

(See rule 138.)

RULES FOR THE GUIDANCE OF OFFICERS IN CHARGE OF MILITARY TREASURE CHESTS IN OBTAINING FUNDS, MAKING PAYMENTS AND PREPARING THEIR ACCOUNTS.

[For rules relating to Field Cashiers (formerly known as Field Treasure Chest Officers), see "Accounts Manual-War",]

1. Supply of funds to treasure chests.-Treasure chest officers will obtain cash assignments and draw against them under the rules in rule 110, F.R., Part I.

They will arrange in communication with civil treasury officer concerned and the military authorities, for the conveyance of the treasure from the civil treasury to the military treasure chest.

The credit or allotment for a month as shown in the sanctioned estimate need not necessarily be drawn against in the same month or in full ; when it is necessary to replenish the chest, only such amount should be drawn as will not cause the balance in the chest to exceed the ordinary limit-see paragraph 12.

2. The rule in rule 2 of these regulations will be observed in regard to all cash transactions being brought to account, money paid into the military treasure chests by the civil, military or other departments will form part of the general treasure chest balances and be used to meet payments.

3. *Supply of funds from* military treasure chests to military disbursing officers and others and rules for payment.-The treasure chest officer will be advised by the controller of military accounts, of the assignments granted to military disbursing officers and others, showing the probable cash requirements of each for each month. He will regulate his payments in strict accordance with the rules laid down in the Account Code, Vol. I, and Central Government Compilation of the Treasury Rules, and F. R., Part I and as explained below :-

- (i) Payments should not exceed the total amount for which provision has been made in the assignment-see rules 168 and 474, Central Government Compilation of the Treasury Rules.
- (ii) The balances of all assignments remaining unpaid on the last day of the year will lapse-see rule 169 and Notes to rule 474, Central Government Compilation of the Treasury Rules.
- (iii) The issue of cash to troops will be made under the rules in Articles 463 and 464, Civil Account Code, Volume 11.
- (iv) The rules as regards advances in rules 478 to 482, Central Government Compilation of the Treasury Rules, as regards cheques and State Bank of Pakistan Government drafts in rules 134 and 137, F.R., Part I and rules 195 and 475 Central Government Compilation of the Treasury Rules, and, as regards military treasure remittances drawn by officers-in charge certain civil treasuries under rules 779 and 781, Central Government Compilation of the Treasury Rules will be carefully observed.

- (v) Cheque books should be kept tinder lock and key in the personal charge of the treasure chest officer. The counterfoils should be initialed by him-see general rules in rule 134, F. R., Part I and rules 147 to 167, Central Government Compilation of the Treasury Rules.
 - (vi) The drawing officer will notify to the treasury of treasure chest upon which he draws the number of any cheque books which he brings into use and the number of cheques in contains.
 - (vii) Daily advices will be furnished by the drawers to the treasure chest officers of the military treasure remittances drawn, and the latter will see before making payments on these receipts that they bear the numbers and dates as notified in the advices, see rules 190 to 192, Central Government Compilation of the Treasury Rules and Articles 80 and 81 of Account Code, Vol. 11.
 - (viii) Great care must be taken to see that the cheques and military treasure remittances tendered for payment are free from erasures and that any alterations there-in are duly authenticated by the signature of the drawer and that the precautions laid down in the Central Government Compilation of the Treasury Rules. e.g., (see rules 190 to 192, 753 and 755) are observed in regard to examination, etc., of these documents before payment.
- (iv) A cheque or military treasure remittance must be duly receipted by the party in whose favour it is drawn before it can be paid, and when paid it must be cancelled by writing across it, in red ink, the word "PAID" and the dates of payment under the initials of the treasure chest officer. The signature should be defaced, but not rendered in any way illegible
4. All cheques and military treasure remittances cashed will be forwarded to the controller of military accounts, with the periodical advices of payments (see para.7) in support of the items charged therein.
5. Account.-The treasure chest officer's cash account will consist of :
- (a) Cash book.
 - (b) Periodical advice of receipts and payments.
 - (c) Monthly account current.
 - (d) Monthly casts balance report.

6. In the cash book will be entered on the Dr. side every item of cash (including currency notes) received, showing the name of the person from whom received, on what account received, and the date of receipt; and in the Cr. side every item of payment, showing the name of the person to whom paid, on what account paid, and the date of payment. The entries will be numbered in a separate consecutive series for receipts and payments and on the back of each voucher will be receipted in red ink, the number of the entry concerned with the distinguishing letter "R" for receipts and "P" for payments. The daily opening and closing balance are to be shown in the cash book, the latter being verified and initialed by the officer as each day's transactions are closed.

7. Lists of receipt and payments, which will be extracts from the cash book, and the monthly account duly supported by the necessary vouchers shall be submitted to the controller of military accounts as indicated below :-

Period	Rate of submission
(1) (I) From 1st to 15th of the month.	On 16th of the month.
(2) (2) From 16th to 25th of the month.	On 26th of the month.
(3) (3) From 26th to end of the month.	Daily.
(4) (4) Monthly account showing total amounts from (1) to (3) above add the opening and closing balances.	On the last working day of the month to which the account pertains

pertains.

In respect of emergent advances paid on the authority of station orders, the duplicate copies of station orders shall be furnished to the controller of military accounts on the day on which the advances are paid.

8. Verification of cash balance in treasure chest.-The cash balance will be counted and verified once a month with the accounts by a committee of officers and their report will immediately or: its being signed by the president and the members, be despatched by the president to the controller of military accounts. The committee will be very careful to carry out the instructions laid down in rule 66 to 69, Central Government Compilation of Treasury Rules and Resource Manual, Chapter II, in the verification of the cash balance in the treasure chest and will attach a certificate to this effect in their monthly report. Should the cash balance be in excess of the limit prescribed in paragraph 12. the committee will give their opinion on tile explanation required to be furnished by the treasure chest officer under the paragraph quoted above.

In addition to the above monthly verification the committee will at least once a quarter unexpectedly verify the cash balance in the treasure chest with the books in accordance with the above procedure and will leve a certificate on the cash book exhibiting the result of their surprise verification.

Note.-The rules laid down in rule 121, Central Government Compilation of the Treasury Rules and Chapter II of the Resource Manual for verifying 'cash balances will be printed and pasted on a board and hung up in the strong room in a conspicuous place.

9. Coin and Currency Notes.-The rules in Chapters IV and V, Resource Manual and Part XIV, Chapters III and 1V, Central Government Compilation of the Treasury Rules as far as they affect military treasure chests should be observed.

10. General In5tructions.-Military treasure chest officers will pay out and receive cash up to the last day of each month : but as a rule in all practicable cases receipts and payments should cease two days before the close of the month. See Articles 55, etc, Account Code, Vol. II. '

11. The general rules in Parts I and II, Account Code, Vol, II and Parts Ito V. Central Government Compilation of the Treasury Rules, and in rule 85 of these regulations will be observed by treasure chest officers in the transactions coming within their duties.

12. The cash balance m treasure chests will be kept as low as compatible with the necessities of the service.

As a guide it may be 4N:umed that the balance in the treasure chest on the last day of the month should be sufficient to meet on an average the first week's net payments (based on 3 months' figures which_ are available the cash book) pills a reserve of about 1/4th of this amount (I/3rd in the case of a large treasure chest). Any excess of the

above limit will require full explanation which should be attached by treasure chest to their officers to their monthly accounts to the controller of military accounts.

13. Treasure chest officers will continue to receive cash from, and make payments of Departments, other than the military, under the special arrangements made with those - department. All such receipts and payments must be shown in their accounts and the chatter must in very case, be supported by vouchers which should be forwarded to the controller of military accounts, with the periodical advices of Payments (see para.7).

14. The rules in Chapter II of the Resource Manual and Sections II and IH, Part IV Central Government Compilation of the Treasury Rules regarding the custody of treasure will so far as they are applicable to military treasure chests be very carefully observed. the provisions of paragraph 7 (a) and 13 of the Resource Manual are, however, definitely inapplicable to military treasure chests as a treasure as such is not authorised for military chests. The responsibility in this respect rests solely upon the treasure chest officer.

The accounts clerk may assist the treasure chest officer in the counting of coin at the time when amount are being received or paid so long as no responsibility for the correct. ness of the coin is thereby placed upon him. As regards the keys to double locks, if entry to the treasure can be made with one key only the key must remain in the possession of the treasure chest officer. In cases, however, where entry to the treasure can not be made one key only, an arrangement may be made whereby one key is kept by the treasure chest officer and the other by the accounts clerk as such a procedure whilst affording a certain amount of security to the treasure chest officer, without placing any responsibility for the treasure on the accounts clerk ensures that the treasure chest officer and the accounts clerk must be present before access can be obtained to the treasure and that no transactions can take place without the accounts clerk being aware of it and that all transactions are brought to account as and when they occur. This does not, however apply to the keys of the chests which the treasure is actually kept. Such keys must always remain in the safe keeping of the treasure chest officer.

15. An assignment register (P.A.F.A.-276) should be carefully maintained. The instructions laid down in rules 168 and 194, Central Government Compilation of the Treasury Rules, should also be strictly observed. The register should be examined frequently and inspected by the treasure chest officer at least once a month.

16. The postage account (P.A.F.Z.-200) will be posted up to date, closed, balanced and signed monthly by the treasure chest officer.

17. The contingent register (P.A.F.A.-481) will be submitted daily to the treasure crest officer, who should initial the date of payment of each item.

18. For rules regarding permanent advance, see, rules 212-21P. Pay and Allowance Regulations for the Army, Vol. H.

19. Acquaintances for all payments made to the office establishment, stamped, where necessary, will be taken in P.A.F.A.-38.

20. Vouchers for sums of Rs. 25 and below will defaced or mutilated as required by the certificate on P.A.F.A.-1 1 5 and rule 84 of these regulations.

21. Entries in the check registers for the different of pensioners will be regularly posted.

22. A small register will be maintained in-which the derails regarding the new cheque books brought into use by disbursing officers will be entered and all specimen signature will also be pasted therein for easy reference.

APPENDIX VI

(Referred to in rule 326.)

RULES FOR THE RENEWALS RESERVE FUND FOR ORDNANCE AND CLOTHING FACTORIES.

The Renewals Reserve Fund for Ordnance and Clothing Factories will be regulated in accordance with the following rules:- Separate fund accounts will be maintained for the Clothing and Ordnance Factories.

Contributions to the Reserve Fund will be calculated until further orders at the rates given below to the nearest rupee:

Plant and machinery	at 61 per cent.
Buildings	at 11 per cent.
Furnaces (Expensive)	at 30 per cent.
Sewing machines	at 20 per cent.
Sewing machines (in reserve)	at 61 per cent.
Electrical mains and meters, also electrical installations and fans in industrial buildings and on the factory estates other than quarters and telephone mains	at 61 per cent.
Electrical installations and fans in factory quarters.	

NOTE:- The word "plant" as used in these rules includes machinery and machine tools. The expression Ordnance Factories includes Clothing Factories.

1 The object of the Renewals Reserve Fund is to ensure that a certain sum is set aside annually to cover the wastage in the capital assets, i.e., the plant and buildings used in the undertaking, and to maintain their efficiency for Army purposes. The fund is maintained by contributions of the residual book value of plant or buildings discarded or written-off and kept at "nil" value in the Book Register (see rule 325 of these regulations) and of the percentage of the value of the buildings, and plant mentioned above. These contributions are included in the issue price of articles manufactured in the factories.

2. The fund will be drawn upon to meet expenditure on :-

- (a) Renewals and replacements of machinery, plant and buildings rendered necessary by ordinary wastage.
- (b) Any expenditure due to obsolescence, arising from any cause, which does not involve additions or alterations to buildings.
- (c) Any expenditure due to obsolescence, arising from any cause, primarily undertaken to increase efficiency but which incidentally may give increased capacity, or which involves additions or alterations to buildings.

Note 1.-This category may not include additions or expansions undertaken to meet increases in the Army strength, or which are required to meet new methods of warfare. Such expenditure must be met from funds allotted separately for new works.

NOTE 2.-A note containing the decision regarding general interpretation of the Renewals Fund Rules is inserted as an annexure to this appendix."

3. A proforma account of Renewals Reserve Fund will be maintained by the C.O. F. A and exhibited in the Commercial Accounts under the heading "Renewals Reserve Fund Accounts. "The balance at the credit of this account will be carried forward from year to year and shown in the Commercial Appendix as a foot-note to the statement of Assets and Liabilities. If it is shown that there is a General tendency for contributions to be in excess of or below requirements, the percentages should be altered."

4. In any financial year in which the credits to the capital account of the factories on account of (1) contribution of capital assets calculated at the annual percentage rates, and (2) the unexhausted book-value of any plant or buildings that may be discarded and sold during the year exceed the capital expenditure incurred against such credits with the approval of the Government of Pakistan, the excess will be transferred to the credit of Renewals Reserve Fund, Conversely, in any financial year in which such expenditure exceeds the credits referred to the, excess will be debited to the fund.

Note 1.-Charges connected with the current maintenance of buildings and plant, including the cost of repairs, which it is not usual to debit to capital, will be debited to the working expenses of the factories. The expenditure will be charged to Main Head 3-A of the Defence Services Estimates-expenditure on buildings, etc., not chargeable to capital.

Note 2.-All capital expenditure on land, buildings plant and machinery for ordnance dories will be debited to the relevant detailed head under Major Head 86-Capital outlay an Defence Services.

5. (1) The Director of Ordnance Factories will obtain from the Controller of Ordnance Factory Accounts. Rawalpindi not later then the 15th October each year, a semen(showing- (a) the estimated balance at credit of the Renewals Reserve Fund at the end of the current financial year, showing how this has been arrived at. (b) the estimated contribution _to the Renewals Reserve Fund during the next financial year.

(2) The Director of Ordnance Factories will submit to the Government of Pakistan for entry in the budget (if approved) a statement showing with the above information the 70pc-sed expenditure in, detail classified under heads (a). (b) and (c), respectively, of rule 2. with sufficient information to enable the Government to determine whether the items are correctly debitable to the Renewals Reserve Fund.

(3) Expenditure proposed under bead (a) may include a suitable lump sum without details to cover emergent and unforeseen replacements or renewals.

(4) Expenditure proposed under heads (a) and (b) must be accompanied by a certificate from the Director or Ordnance Factories to the effect that the expenditure proposed required to maintain the efficiency of the existing plant and buildings for. Army purposes in the factories and to provided against their obsolescence.

(5) Expenditure proposed under bead (c) must be accompanied by a statement '70cn the Director of Ordnance Factories explaining in detail why be considers the anticipated awed balance of the fund, after meeting this expenditure, will be sufficient to provide for probable future requirements under heads (a) and (b).

(6) The sanction of Government to the inclusion of such proposed expenditure in the budget will be sufficient authority to carry out the work in question, subject to the usuals rules regarding administrative approval and technical sanction.

(7) Expenditure proposed otherwise that in accordance with rules 5(1)-(6), will not be permitted to be charged against the Renewals Reserve Fund.

6. Proposals for new capital expenditure in Ordnance Factories otherwise than from contributions to the fund will be submitted by the Director of Ordnance Factories annually to the Ministry of Defence for approval, on or after 15th November.

7. This rule will be published later).

8. The transactions of Ordnance Factories will be recorded under such heads of account as may be prescribed from time to time' by the Government of Pakistan in consultation with the Auditor General. The balance at debit of the capital account at any date less that at credit of the Renewals Reserve Fund will represent the book value of the assets in the factories on that date.

ANNEXURE TO APPENDIX VII

NOTE.-CONTAINING THE DECISION REGARDING GENERAL INTERPRETATION OF THE RENE-WALS RESERVE FUND RULES FOR ORDNANCE AND CLOTHING FACTORIES.

The line of demarcation between new capital and renewals and replacements financed from the fund and also the general interpretation of the Renewals Reserve Fund Rules will be as follows:

Machinery and Plant

The only expenditure on plant machinery that should come under new capital is that which involves either:-

(i) an increase in productive capacity caused by increase in the numbers of the Army or scales of issue, i.e., provision of specific additional manufacturing capacity as opposed to improvements in methods carried out when renewal or replacement of existing plant officers the opportunity to improve the factory facilities;

OR

(ii) an addition due to the introduction of an entirely new form of warfare, e.g., construction of armoured fighting vehicles, aeroplanes, etc.

OR

(iii) safety devices of an expensive type ordered by factory inspection, etc.

It therefore follows that any expenditure involving betterment in some form or other such as "paint spraying" instead of "hand painting" and other forms of betterments or new methods of manufacture which are not covered by the above exceptions will be met from the Renewals Reserve Fund.

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Buildings.

As regards buildings, the broad principles will be as follows:-

- (i) that additions or alterations to existing buildings necessitated by improved methods of manufacture or administration should be met from the Renewals Reserve Fund;
- (ii) that the renewal or repair of existing amenity measures should be met from the Renewals Reserve Fund;
- (iii) that buildings required to house plant or machinery for increases in the scale of existing equipment should be met from new capital;
- (iv) that buildings necessitated by the introduction of new methods of warfare should be met from new capital;
- (v) that all amenity measures (not already in existence) including new quarters lines, methods of sanitation, etc., shall be met from new capital.

APPENDIX VII
(Referred to in rule 382.)

RULES THE RENEWALS RESERVE FUND FOR MEDICAL-STORES
DEPOTS AND WORKSHOPS

The Renewals Reserve Fund for medical stores depots and workshops shall be regulated in accordance with the following rules :-

1. Object of the fund.-The object of the fund is to ensure that a certain sum is set aside annually to cover the wastage in the capital assets, i.e., the plant and machinery (including machine tools) used in the undertaking and to maintain their efficiency for Defence Services purposes.

2. How fund is maintained.-The fund shall be maintained by contributions, calculated to the nearest rupee, of residual book value of plant, machinery and machine tools discarded or transferred to the un-priced inventory (see rule 331 of these regulations) and of certain percentages of the value of the plant, machinery and machine tools existing on the 1st day of the financial year according to the life of the various items of plant, etc. For the purpose of simplifying these calculations the life (in periods of five years or multiples thereof) of each item of plant, etc. shall be determined by the O.C., Medical Stores Depot concerned, who shall consult the controller of accounts in all cases of doubt.

In cases where the life of an item of plant, etc. is fixed at.....5 years	The percentage value to be contributed o the fund, annually shall be.....20
Do 10 "	Do 10
" 15 "	" 6%
" 20 "	" 5
" 25 "	" 4
" 30 "	" 3%

Contributions made to the fund are taken into consideration in fixing the issue price of articles manufactured by medical stores depots and workshops.

3. Expenditure which is chargeable against the fund.-All expenditure in medical stores depots and workshops on-

- (a) renewals and replacements of machinery, machine tools and plant rendered necessary by ordinary wastage,
- and
- (b) replacement of machinery, machine tools and plant which become obsolete, shall be charged against the fund, but the cost of any additions or expansions undertaken to meet increases in strength of the Armed Forces or to meet special war requirements shall be chargeable to funds provided separately for such new measures.

4. Accounts.-The receipts and charges pertaining to the fund shall be recorded under the head "Renwals Reserve Fund-Medical Stores Depots and Workshops" under deposits in the debit section of the accounts. The balance at the credit of the fund carried forward at the beginning of a year shall not exceed Rs. 50,000 any excess shall be credited to general revenues. If it is found that there is a general tendency for contributions to be in excess of or below requirements, the percentage shall be altered.

In any financial year in which the credits to the capital account of medical stores depots and workshops on account of (1) contribution of capital assets calculated at the annual percentage rate and G.) the unexhausted book value of any plant that may be discarded and sold during the year, exceed the capital expenditure incurred against such credits with the approval of the Government of Pakistan the excess will be transferred to the credit of the Renewals Reserve Fund. Conversely, in any financial year in which such expenditure exceeds the credits referred to, the excess will be debited to the Renewals Reserve Fund.

NOTE.-Charges connected with the current maintenance of plant, including the cost of repairs, which it is not usual to debit to capital will be debited or continua to be debited to the working expenses of the workshops.

5. *Submission of information for compilation of annual budget.*-(1) O. C., Medical Stores Depot, shall submit to the Director General, Medical Services through the controller of accounts concerned, not later than 1st October each year, a statement giving the following information; (The statement should reach the office of the Director General not later than 15th October each year)

- (a) The estimated balance at credit of the Renewals Reserve Fund at the end of the current financial year, showing how this balance has been arrived at.
- (b) The estimated contribution to the Renewals Reserve Fund during the next financial year.

(2) The Director General, Medical Services will submit to the Government of Pakistan for entry in the budget (if approved) a statement giving the above information and showing the proposed expenditure in detail, classified under beads (a) and (b), respectively, of rule 3, with sufficient information to enable the Government to determine whether the items are correctly debitable to the Renewals Reserve Fund.

(3). Expenditure proposed under head (a) may include a suitable lump sum, without details, to cover emergent and unforeseen replacements and renewals.

(4) Expenditure proposed under heads (a) and (b) shall be accompanied by a certificate from the Director General, Medical Services, to the effect that it is required to maintain the efficiency of the existing-plant for Defence Services purposes in medical stores depots and workshops and to provide against their obsolescence.

(5) The sanction of the Government of Pakistan to the inclusion of such proposed expenditure In the budget shall be sufficient authority for carrying out of the measure in question, subject to the usual rules regarding administrative approval and technical sanction.

(6) Expenditure proposed otherwise than in accordance with rules 5 (1)-(5) shall not be permitted to form a charge against the Renewals Reserve Fund. .1 6. Adjustment of cost of plant, etc., purchased from a foreign country.-(This rule will be published later).

7. *Proposals for new capital expenditure to be met from other sources.*-Proposals for new capital expenditure in medical stores depots and workshops otherwise than from contributions to the fund shall be submitted by the Director General, Medical Services annually to the Commander-in-Chief, Pakistan Army for approval on or after the 15 November.

APPENDIX VIII
(Referred to in rule 289)

RULES FOR. THE RENEWALS RESERVE FUND FOR MILITARY FARMS.

The Renewals Reserve Fund for military farms shall be regulated in accordance with the following rules :-

1. Contribution to the Renewals Reserve Fund shall be calculated to the nearest rupee at the following rates on the value of plant, building and live-stock on the 1st day of each financial year :-Plant, machinery and furnishings, at the rate_ of 10 per cent. p. a. Buildings, at the rate of 21 per cent. p. a. Live-stock (excluding young stock), at the rate of 10 per cent. p. a. (The word "plant" as used in these rules includes "machinery And machine tools". (The word "buildings" as used in these rules includes "Railway sidings"),

2. The object of the Renewals Reserve Fund is to ensure that a certain sum is set aside annually to cover the wastage in the capital. assets, I. e., the plant, buildings and live-stock used in the undertaking, and to maintain their efficiency. The fund is maintained by contributions of the residual book value of the buildings, plant or live- stock discarded or transferred to the unpriced inventory [see note below rule 288, HI (iv) of these regulations and of a certain percentage of the value of the buildings, plant and live-stock. These contributions are debited in the profit and loss account as a charge against revenue.

3. The fund shall be drawn upon to meet expenditure on-
- (a) Renewals and replacements of machinery, plant, buildings and live-stock rendered necessary by ordinary wastage.
 - (b) Any expenditure due to obsolescence, arising from any cause, which does not involve additions or alterations to buildings.
 - (c) Any expenditure due to obsolescence, arising from any cause, primarily under-taken to increase efficiency but which incidentally may give increased capacity, or which involves additions or alterations to buildings.

NOTE.-Expenditure from the fund may not include the cost of additions or expansions undertaken to meet increases in the strength of the Armed Forces or which arc required to meet special war requirements. Such expenditure shall be met from funds allotted separately for new works.

4. The receipts and charges pertaining to the fund shall been recorded under the head "Renewals Reserve Fund, Military Farms" to be opened under deposits in the debit section of the accounts. The balance at the credit of the fund carried forward at the beginning of the year shall not exceed Rs. 10 lakhs; any excess shall be credited to general revenues. If it is shown that there is a general tendency for contributions to be in excess of or below requirement the percentages shall be altered.

5. Interest at the rate notified by the Auditor General from time to time as the average rate of Government borrowing shall be allowed on the opening credit balance of the fund on the 1st April each year which is held in deposit with Government. This interest will be credited to revenue in the Trading Account of the year.

6. In any financial year in which the credits to the capital account of the farms on amount of (1) depreciation of capital assets calculated at the annual percentage rates, and the unexhausted book value of any plant, buildings or live-stock that may be discarded and sold during the year exceed the capital expenditure incurred against such credits with the approval of the Government of Pakistan the excess shall be transferred to the credit of the Renewals Reserve Fund. Conversely, in any financial year in which such expenditure exceeds the credits referred to the excess shall be debited to Renewals Reserve Fund.

7. Charges connected with the maintenance of buildings and Oita, including the cost of repairs, which it is not usual to debit to capital shall be debited to the working expenses of the farms.

8. All capital expenditure on land buildings for the Farms Wing of P. R. V. & F. Corps shall be debited to the Farms Estimates.

9. (1) The Assistant Director of Farms shall submit to the Director of Remounts, Veterinary and Farms, through the C. of A. concerned, not later than 1st October in each year, a statement showing the following information :-

- (a) The estimated balance at credit of the Renewals Reserve Fund at the end of the current financial year showing how this has been arrived at.
- (b) The estimated contribution to the Renewals Reserve Fund during the next financial year.

NOTE-The C. of A. shall forward this statement to reach the Director of Remounts, Veterinary and Farms not later than 16th October.

(2) The Quartermaster General shall submit to the Government of Pakistan for entry in the budget (if approved) a statement showing the above information, and the proposed expenditure in detail classified under heads (a), (b) and (c), respectively, of, rule 3, with sufficient information to enable the Government to determine whether the items are correctly debitable to the Renewals Reserve Fund.

(3) Expenditure proposed under head (a) may include a suitable lump sum to cover emergent and unforeseen replacements or renewals.

(4) Expenditure proposed under heads (a) and (b) must be accompanied by a certificate from the Director of Remount, Veterinary and Farms to the effect that the expenditure proposed is required to maintain the efficiency of the existing plant, buildings and live-stock for Defence Services in the farms and to provide against their obsolescence.

(5) Expenditure proposed under head (c) must be accompanied by a certificate from the Quartermaster General that he considers the anticipated balance of the fund, after meeting this expenditure, will be sufficient to provide for probable future requirements under heads (a) and (b).

(6) The sanction of the Government of Pakistan to the inclusion of such proposed expenditure in the budget will be sufficient authority to carry out the work in question subject to the usual rules regarding technical sanction. The amounts provided for in the programmed in respect of "unforeseen replacements and renewals" shall be controlled and distributed by the Director of Remounts, Veterinary and Farms.

(7) Only expenditure sanctioned in the manner referred to above will be charged against the Renewals Reserve Fund.

10. Proposals for new capital expenditure other than from the Renewals Reserve Fund shall be included in the list of new demands each year. Emergent expenditure net exceeding Rs. 10,000 per annum may be sanctioned by the Quartermaster General

11. In order to ensure prompt adjustments of the capital items purchased kit farms by the Ambassador/High Commissioner or other representative of Pakistan in a foreign country, demands will be placed by the Q. M. G. on the D.G.,S. & D. on separate indents marked with the Head "3-B, MILITARY FARMS". The cost of such items will be passed to A. G., P. R., full details of the debit being furnished to the C. of A. concerned. The Sterling/Dollar expenditure shall be charged to the capital account RI Military Farms at the official rate of exchange.

12. The Renewals Reserve Fund for plant and machinery and buildings shall be recorded separately from that for live-stock.

APPENDIX IX
(Referred to in rule 153.)

RULES FOR PAYMENT OF STUDENTS OF REGULAR UNITS ATTENDING
CERTAIN ARMY SCHOOLS AND COURSES OF INSTRUCTION IN PAKISTAN

The following rules shall govern the payment of students of regular, units attending Army schools and courses of instruction in Pakistan except-

- (a) Courses at the R.P.A.S.C. Centre and Records (School Wing), Chaklala.
- (b) Boyd Pakistan Artillery School.
- (c) Courses at the Ordnance and Clothing Factories.
- (d) Infantry School.

(i) Students selected for a course of instruction shall, shortly before their departure, be given by their unit an advance equal to the pay and allowances accruing for the complete month or half the month, according, as the course commences after or before the 15th of the month. to cover expenses on the journey and other current expenses. This advance which should be obtained either from the C. of A. concerned or in an emergency, on station orders, is adjustable by the unit in full against the pay due in the pay list for the month. The same procedure shall be followed by the school on return of students to their

(ii) Students shall be paid by the school monthly at the following flat rates :-

		Rs.		Rs.
Sepoys orderlies)	(Officers	10	Havildar	19
Lance Naik		11	Jemadar	50
Nailc		15	Subedar	60

The above rates allow for accumulation of credit balance in the individual's pay accounts while the student is in the school. If any student needs more money for any urgent purpose he may apply through the school for a remittance to be sent from his unit.

(iii) The commandant of the school shall make payment to the students out of an amount granted to him on the basis of his average requirements but not exceeding 6,000 in the case of Pakistan Army School of Education, and Rs. 3,000 in the case of other schools. He shall prepare monthly acquaintance rolls, one for each amount, pay the students on these rolls and keep records of such payments (including stoppages deducted) in his pay and mess book.

(iv) When all payments for a month have been made, the commandant shall forward a statement in original to his C. of A. made up in separate bundles for each C. of A. in whose area the students' units are stationed, with a covering schedule in duplicate in PA.F.A.-726 (schedule of monthly cash payments, etc.) for each bundle for necessary adjustment by the latter C. of A.

(v) The C. of A. in whose audit area the school is located will, on receipt of the commandant's impress account (or, in advance of it on the latter's request when such a course is urgently necessary), reimburse the impress and forward the acquaintance rolls and duplicate schedules to the C. of A. in whose area the units to which the students belong are, and record the original ones in his own office.

The demand register of the C. of A. paying the school will be cleared on receipt of the acknowledgments from the units controllers, or on adjustment of the rolls in cases of the units which are in his own payment

(vi) The C. of A. of the units concerned will, on receipt of the acquaintance rolls sat the duplicate schedules, acknowledge the receipt of the same to the C. of A. in whose payment the school is, and forward the acquaintance rolls to the unit accountants of units concerned for adjusting the amounts through the pay accounts of the students. The demand register of the units' controller will be cleared after verification of the of the recovery in units' pay lists.

(vii) In the case of units moving to another audit area before the recovery of amounts relating to those units has been effected or, in the case of erroneous inclusion in the schedule of acquaintance rolls of any amounts not pertaining to the units in his payment the C. of A. who receives the schedules, will accept the entire amounts of the schedule and pass on the demand to the other controllers concerned, and clear the demand from his books on receipt of their acknowledgments.

CONCORDANCE FROM FINANCIAL REGULATIONS FOR THE ARMY AND
AIR FORCE, PART II, 1942 TO FINANCIAL REGULATIONS FOR THE
ARMY AND AIR FORCE, PART II, 1952

This concordance shows, rule by rule, where the provisions of the old edition have been incorporated in the rules of the new edition. It is intended solely as guide and shall not be quoted as authority.

1942	1952	Remarks
Rules	Rules	
1-29	1-29	Slightly modified where necessary.
30	...	Omitted. Unnecessary
31-32	...	Blank.
33-117	33-117	Unnecessary portions omitted.
118	...	Omitted. Unnecessary.
119-121	119-121	...
122	...	Omitted. Obsolete.
123-124	123-124	Modified where necessary.
125	...	Omitted. Unnecessary.
126-134	126-134	Revised version to be inserted.
135	...	...
136	136	blank.
137-138	137-138	Omitted. Unnecessary
139-149	...	Reference to A. F. I. omitted
150-277	...	...
278-279	240-241	Blank
280-285	150-155	...
286-289	...	Blank
290-293	160-163	...
294-297	...	...
298-299	168-169	Blank
300	170	...
301-304	...	Blank
305-307	175-177	...
308-309	...	Blank
310-312	180-182	...
313	...	Omitted. obsolete.
314	183	...
315-319	...	Blank.

1942	1952	Remarks
Rules	Rules	
320	189	Modified.
321	...	Blank
322	192	...
323-324	...	Blank
325-329	195-199	...
330-339	...	Blank
340-344	200-204	Modified where necessary
345-349	...	Blank
350-353	210-213	...
354	...	Blank
355	217	...
356	...	Blank
357-358	220-221	Modified
359	...	Omitted. obsolete
360-362	...	Blank
363-370	224-231	...
371-374	...	Blank
375	...	Omitted Unnecessary
376-377	...	Blank
378	234	...
379	...	Blank
380	235	...
381	...	Blank
382	237	...
383-384	...	Blank
385	242	...
386-387	...	Blank
388-397	243-252	...
398-399	...	Blank
400-403	255-258	Slightly modified
404-405	...	Blank
406-408	259-261	...
409-410	...	Blank

1942	1952	Remarks
Rules	Rules	
411-413	264-266	Slightly modified
414	...	Blank
415-421	267-273	...
422	274	Revised
423-424	275-276	...
425-429	...	Blank
430-432	282-284	...
433-434	...	Blank
435-437	287-289	...
438-439	...	Blank
440-446	290-296	...
...	297	New Rule
447-449	...	Blank
450	300	...
451	...	...
452-453	304-310	Blank
454-460	...	...
461-463	314-317	Blank
464-467	...	...
468-469	320-326	Blank
470-475	...	Slightly modified
476-479	331-340	Blank
480-489	...	Slightly modified
490-494	346-353	Blank
495-502	354	Slightly modified
503	355-359	Blank
405-508	360	...
509	...	Revised
510-514	366-376	Modified where necessary
515-524	...	Revised rule to be inserted
525-529	381-382	Blank
529-530		Revised

1942	1952	Remarks
<i>Appendices</i>	<i>Appendices</i>	
1	I	...
2	...	Omitted
3	II	...
4-6	...	Omitted
7	III	...
8	IV	...
9-10	...	Omitted
11	V	...
12	VI	...
13	...	Omitted
14	VII	...
15	VIII	...
16	XI	...
17	X	...