FINANCIAL REGULATIONS
VOLUME II
1986
(ARMY AND AIR FORCE)
PREFACE

1. Financial Regulations, 1986, Volume II, are being issued under the authority of the Federal Government. These have been revised and up-dated up to 31st December 1985. These regulations supersede Financial Regulations Part II (Provisional) 1952 (Reprinted in 1965 and 1972).

2. A table of concordance has been added at the end. It shows the rules in these regulations and the corresponding rules in the superseded regulations, and other references on which revised regulations are based.

3. These regulations shall be applied reasonably and with due regard to the interest of the State.

4. Any errors or omissions should be reported to Regulations Directorate, AG's Branch, GHQ, Rawalpindi.

(Syed Ijlal Haider Zaidi)
Rawalpindi          Secretary to the Government of Pakistan
25-3-1986          Ministry of Defence
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In exercise of the powers conferred by section 176A of the Pakistan Army Act, 1952 (XXXIX of 1952), the Federal Government is pleased to make the following regulations, namely:-

FINANCIAL REGULATIONS

VOLUME II

CHAPTER I - GENERAL PROVISIONS

SECTION 1 - PUBLIC FUNDS AND STORES

1. Responsibility of Government Servants

a. A Government servant supplied with public funds or stores or both shall be responsible for their safe 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 these regulations. He may at any time be called upon to produce the balance of public money in his possession (see also rules AR(R) 437 to 443 rules and AFI 42/57) 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 authorised 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 Controller of Accounts concerned or his representative for the purpose or they have been accounted for to his successor. In cases in which the acceptances 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.

b. 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 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 officer 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 it is so authorised (See Regs for the MES).

Note: The appropriation of receipts expenditure, except when specially authorised, is strictly prohibited.
3. **Realisation of Receipts.** Government dues or other moneys receivable on Government account shall ordinarily be realised in legal tender coin or notes only.

4. **Acceptance of Cheques**

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 un-crossed cheques in that class of transaction has been permitted by the Government. Until a cheque has been cleared the Government shall not 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 acknowledgement of the receipt of the cheque will be given in the form below:-

"Received cheque No________________________ for Rupees_______________ drawn on _____________________ on account of ___________________________________".

(to be given in figures as well as in words).

Note: The State Bank of Pakistan 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 not accept on behalf of their own constituents.

b. In the event of a cheque being dishonoured by the bank on presenta. tion the fact shall be reported at once to the tenderer with a demand for payment in cash, but the Government shall not 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 shall not be accepted.

d. 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.

5. **Grant of Receipts for Money Received.** Officers of Government receiving money on behalf of Government shall give the payer a receipt on a printed form and keep the counterfoil in the receipt book for accounting and audit purposes.

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 Financial Regulations Volume 1, rule 134, no unit, formation or department shall 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.** Any person paying money (except standing security deposits, see rule 8) 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 in triplicate to be issued by any Commissioned Officer or Gazetted Officer which shall show distinctly the nature of the payment, the person or officer on whose account it is made and the particular Controller of Accounts 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.

8. **Standing Security Deposits.** These 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 or bank. For Military Engineering Services contracts the procedure is laid down in the Regulation for the Military Engineering Services.

9. **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.

**SECTION 2 - CHEQUES AND GOVERNMENT DRAFTS**


11. **Cheque Book.** 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.

12. **Enfacement on Cheques.** The cross-enfacement on each cheque shall express
in words the sum of rupees next above that stated in the body of the cheque, and if the cheque is for one hundred and twenty rupees and twenty five paisas the enfacement shall 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.

13. 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 person concerned shall:-

a. 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.

b. Also obtain the initials of the cashier in the cash book in token of the latter having received the cheque or Government draft for realisation, before handing over the endorsed cheque or Government draft to the cashier.

14. Remittance of Public Money and Maintenance of Registers, etc

a. In all cases in which officers commanding units and formations are required to remit public money (Defence Services Provident Fund and gratuities excepted) to another station they shall either ask the Controller of Accounts 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 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 or bank. Credit balances like terminal emoluments, Jangi Inam and other gallantry or 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 Government expense. In no case shall public money be remitted by means of Government currency notes in insured covers through the post office.

b. In the case of establishments employed at stations or bases units or 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 Remount Wing and Farm 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.
c. Defence services disbursing officers, accounts officer or imprest holding, other than officers of the Military Accounts 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 or 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.

d. All defence services officers, accounts officer or imprest holders remitting money by Government drafts or money orders to other stations shall with a view to checking the proper disposal of such remittances, observe the following procedure etc, namely: -

(1) The requisition or request for Government drafts sent to the treasury officer, bank officer or the Controller of Accounts concerned shall be prepared in duplicate, one copy with the required cash or cheque, as the case may be, shall be sent to the authorities responsible for the issue of the Government drafts and the other shall be 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 the requisition shall then be placed in a special rule which shall serve the purpose of register of Government drafts.

(2) Defence services officer remitting money by postal money order shall maintain a check register of money order in PAFZ-2067; keep it posted up to date; initial each item as it occurs in the column provided for the purpose, keep payee's receipts for these money orders on record and re-credit in their cash book amounts on account of undelivered money orders. (See also AR (1) 391 and AFI 42/57).

e. The cheques 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.

f. The amount spent on account of the money order commission except when it is deducted, from the dues of the payees, vide sub-rule a above and sub-rule a of rule 18 shall be recovered from Government in the usual manner on contingent bills duly supported by postal receipts and treated as ordinary contingent expenditure debitable against the provision made in Defence Services Estimates for incidental and miscellaneous expenses.

15. **Particulars of Controller of Accounts.** In order to ensure that no inconvenience is caused to Civil Accounts Officers in determining the particular Controller of
Accounts 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 Service disbursement, shall state on the cheque or other document the particular Controller of Accounts against whom the amounts should be debited, special care being taken to indicate the correct allocation.

16. Services Rendered to Troops by Civil Authorities

a. It may happen that payments not provided for in these rules may be necessary for troops on active service. 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.

b. Estimate of Expenditure

(1) 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 shall be requested to report at once to the Controller of Accounts concerned the best estimate he can form of the amount he will expend and the probable time during which payments may be made.

(2) Civil officers shall ensure that all such expenditure is promptly settled.

(3) The civil officer's estimates may be used as a check upon the complete estimates which the authority requisitioning supplies or services is required to furnish.

c. Vouchers

(1) Every payment made by a civil officer on account of animals or stores purchased for the Defence Services in the circumstances referred to in sub-rule b above shall be supported by:-

(a) The payee's receipt (stamped where necessary).

(b) The receipt of the purchasing officer to whom the animals or stores are handed over, in which receipt shall be specified, in the cases 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.

(2) When there is no representative of the Defence Service to whom the animals or stores can be handed over the civil officer shall
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 for their receipt by the station master or other responsible officer of the railway.

d. **Recovery of Payment**

(1) A civil officer required to supply transport to troops on the march shall 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 Army Service Corps officer the amount so advanced.

(2) When the civil authorities are called upon to provide supplies of the kind mentioned in prescribed form 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 Army Service Corps officer.

e. **Disbursements for Purchase of and Damage to Lands, etc.** 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 shall made by civil officers and vouched by the bills and receipts of the payees and the original orders (or certified extracts therefrom) under which the expenditure is incurred.

17. **Funds and Income Tax Deductions.** The duty of noting the proper deductions including income tax to be made from pay bills on account of funds shall devolve on the officer preferring the bill, but no discretion shall be allowed in carrying out an order received from the Audit-Officer to make any particular deduction. (See rule 94).

**SECTION 3 - PAY AND ALLOWANCES**

18. **Responsibility for Drawing and Disbursement**

a. The Head of an office shall be 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 if necessary, with a stamp. Except as otherwise provided in rule 20 pay shall not under any circumstances, be placed in deposit.

b. The Head of an office may authorise a Commissioned Officer or 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 Controller of Accounts concerned. This shall not relieve 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 the manager or the subordinate who acts as a manager of a farm shall sign a bill, voucher or order personally. (See also rule 21).

19. **Disbursement of Pay and Allowances**

   a. Pay and allowances shall be disbursed and paid as follows, namely:-

   1. To officers, by the Controller of Accounts concerned either individually or to their agents or bankers.

   2. To a soldier, airman and all non-combatants by the Officer Commanding unit in which he is serving or in his absence by the officer detailed to make payments. Cheques for payment shall be obtained from the Controller of Accounts concerned.

   3. To all others by the officer under whom the person is serving, a cheque in favour of the officer being issued by the Controller of Accounts concerned.

   b. Advances of pay to non-gazetted civilian establishments shall be obtained by the Head of the office from the Controller of Accounts on a requisition supported by an unstamped receipt. The Head of the office shall obtain receipts, stamped where necessary, from the payees on disbursement.

20. **Establishment on Leave.** Unless it is certain that the amount can be paid at once (see rule 18), the salaries of absentees shall not be included in monthly establishment bill, 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.

21. **Payment to Daily Labourers and Conservancy Establishments.** Payment of wages to daily labourers of Defence Services, if possible shall 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 payees acquittances, stamped or otherwise shall not be required. Where gazetted officers are not available it shall suffice if the certificate is signed by the disburser and one witness who need not necessarily be a member of the staff.

22. **Arrear of Pay.** Arrear of pay shall be drawn not in the ordinary monthly bill but in a separate bill and 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 20) 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 may be submitted at any time subject to the conditions laid down in Financial Regulations, Volume I, and may include as many items as are necessary.

23. Salary Allowances and Other Dues

a. Deceased persons or deserters.-

(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.

(2) Salary and other allowances claimed on behalf of a deceased person whose pay and allowances are regulated by the Civil Services Regulations 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 5001- under orders of the Controller of Accounts 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 5001- under the orders of the authority exercising the powers of a local Government (vide Financial Regulations, Volume 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 case of doubt payment shall be made only to the person producing legal authority.

(3) 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, 1952 (XXXIX of 1952), or Pakistan Air Force Act, 1953 (VI of 1953) if not paid to his representative, widow or next of kin under clauses (6) and (7) of section 153 and clauses (6) and (7) of section 158 of the said Pakistan Army Act or, as the case may be, under section 194 of the Pakistan Air Force Act 1953, shall be disposed of as under:

(a) In the case of a Commissioned Officer and Warrant Officer, the committee of adjustment or standing committee of adjustment shall 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 or Controller of Accounts, Air Force,
as the case may be.

(b) In the case of a junior commissioned officer, other ranks or non-combatants or Pakistan Air Force airman other than warrant officers, the officer commanding the unit shall credit the amount in the civil treasury and forward treasury receipt, together with necessary details of the amount, for transmission to the Field Pay-Office concerned or the Deputy Controller of Accounts Air Force for credit in the Individual Running Ledger Account of the individual concerned.

(4) A report shall be made by the committee of adjustment, standing general committee of adjustment or the officer commanding to the Adjutant General, General Headquarters at the time the treasury receipt is so forwarded.

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

(6) If it is decided that the money should lapse to Government, the amount shall be credited to Government as a Revenue receipt under the relevant main head or sub heads of major head XLVII Defence Services Effective.

b. Deceased Commissioned Officers, and Warrant Officers

(1) The private moneys of an estate, which come into the hands of pay accounting authorities shall 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 quarters, as defined in clause (2) of section 166 of the Pakistan Army Act, 1952 (XXXIX of 1952) and in clause (2) of section 201 of the Pakistan Air Force Act, 1953 (VI of 1953) shall continue to be discharged from the private moneys of an estate by the Committee of Adjustment, Standing Committee of Adjustment or by the Adjutant General's Branch (PPA-4), General Headquarters as the case may be. The refunds in respect of income tax and surcharge will be treated as public credits.

(2) Subject to the provision of sub rules (3) and (4) below, no charges will be debited to a deceased officer's account if these
come to account later than:-

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

(b) Three months after the date of notification of the casualty to the pay accounting authority, whichever is the later.

(3) If any credits come to account after the date mentioned in sub rule (2) above, and if at the same time, there are no debits which can be met from these credits according to the provisions contained in paragraphs (1) to (5) of sub rule (b) of this rule, these credits will immediately be intimated to the Adjutant General's Branch (PPA-4), General Headquarters 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 Adjutant General's Branch (PPA-4), General Headquarters or Committee of Adjustment or Standing Committee of Adjustment to the next-of-kin.

(4) If, when any credits come to account after the date mentioned in paragraph (2) above, there are also debits which can be paid from these credits according to the rules contained in paragraphs (1) to (3) above and sub-rule c of this rule they will be so paid.

(5) Subject to paragraphs (3) and (4) above, debits coming to account after the date referred to in paragraph (3) above will be written off.

c. Deceased Junior Commissioned Officers, Other Ranks, Non-combatants (Enrolled) and Pakistan Air Force Airman Other Than Warrant Officers. The private moneys of estates of deceased Junior Commissioned Officers, other ranks, non-combatants and Pakistan Air Force airmen other than warrant officers 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 clause (2) of section 166 of the Pakistan Army Act, 1952 (XXXIX of 1952) and in clause (2) of section 201 of the Pakistan Air Force Act, 1953 (VI of 1953) shall continue to be discharged from the private moneys of the estates of such deceased personnel by the Commanding Officer or by the Adjutant General's Branch (PPA-4), General Headquarters, as the case may be. Public credits shall 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.
24. Officers of the Pakistan Army Reserve. Bills for retaining fee shall be prepared by the officer and submitted, duly stamped, (when necessary) through the divisional or Log Area Commander to the Controller of Accounts concerned for payment. 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.

SECTION 4 - PAY-BILLS

25. Preparation of Pay-Bills
   a. Soldiers. The payment of pay and allowances of soldiers will be regulated in accordance with accounting instructions as applicable, from time to time, to army and air force.
   b. Civilian Establishments
      (1) Pay-bills of the civilian establishments shall be prepared in PAFA38. When salary is drawn for a portion of a month only the rate at which and the number of days for which it 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. In the case of invalidment from the service, pay-bills shall be drawn up to and for the date preceding that of the medical board's report.
      (2) Supporting Documents - 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 charges, 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, of the Civil Services Regulations shall accompany the bill.
      (3) Adjustment of periodical increments
         Periodical increments shall be adjusted automatically as and when they fall due. The paybill shall, however, be supported by an appointment order or corresponding order, whenever it is decided to withhold an increment for administrative or disciplinary reason or when the date of increment is varied owing to non-qualifying service.

26. Agreement of Personnel Engaged on Contract. 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 Controller of Accounts who shall audit his pay. A copy of the contract or agreement shall be furnished to the Controller of Accounts for record in his office.

27. Travelling and Daily Allowances Bills
   a. When an officer serving with a unit is transferred on duty to 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 Controller of Accounts for payment.

b. 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 sent to Controller of Accounts for payment. 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.

c. An advance of travelling and daily allowances (vide Rule 302 of the Passage Regulations, 1980, if required, shall be drawn from the Controller of Accounts 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. When time will not permit of the above procedure being adhered to, the action laid down in rules 300-309 of the said Passage Regulations shall be followed. Advances drawn in any manner shall be promptly adjusted, vide Instructions on PAFT 1715.

d. In the case of transfer outside the audit area the advance drawn shall be notified by the Controller of Accounts on the last pay certificate of the officer as also in a demand statement, and shall be kept as a demand against the officer by the Controller of Accounts to whose audit area he has been transferred.

e. 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 be payable from the Air Force funds.

f. Rules regarding travelling expenses which are debitable to the annual training grant are contained in Chapter XII. An officer, who requires an advance of travelling allowance for a journey, the cost of which is debitable to the annual training grant, shall obtain it from the formation commander concerned and not from the Audit Officer.

SECTION 5 - RECORD OF SERVICE AND VERIFICATION

28. Maintenance of Service Record Non-gazetted Civilians and Enrolled Non-combatants Pensionable Under Civil Services Regulations, etc.

a. Records of service of non-gazetted civilians and enrolled non-combatants pensionable under the Civil Services Regulations or the corresponding rules applicable to those governed by the revised pension rules holding substantive posts on a permanent establishment of officiating in an appointment, which is likely to last for more than one year, shall be maintained as follows:

(1) Gazetted officer - History of gazetted service.
(2) Non-gazetted servants - Service book (in duplicate).
b. In these records every step in the Government servant's official life shall be recorded and each entry being duly attested in the manner specified in rule 30.

29. **Custody of Records of Service.** The 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 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 30. 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.

30. **Verification of Service**

a. The period of service of the government servants, referred to in rule 28 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 of office or formation shall invariably give therein necessary particulars, in terms of Articles 370 and 371 of the Civil Services Regulations, to enable the Audit Officer to decide later on by reference merely to such particulars whether the service shall qualify for pension or not.

b. The records of service in each office shall be taken up for verification at a fixed time in the year in the month of 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)".

c. 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 attaché to the book.

d. 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.
31. **Vouchers.** The vouchers, documents and information required in support of cash and stores transactions shall be specified in the regulations relating thereto, in the instructional notes to the standard forms prescribed therefor, and in Annex A and B. An Audit-Officer should not call for any information, account, document or voucher which the Defence Services Regulations 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 Local Audit-Officers to be unnecessary he should represent the matter through the brigade or equivalent commander to the Controller of Accounts who will, if he is unable to reverse the decision, record his opinion thereon and forward it to the divisional/logistic commander, who shall refer the matter to higher authority if he is unable to concur with the Controller of Accounts. In the case of such a demand from a Local Audit Officer the officer concerned will first refer the matter to the Controller of Accounts concerned and if he concurs with the local Audit Officer's demand the procedure referred to above will then be followed.

32. **General Rules for the Preparation, Submission and Disposal of Bills and Vouchers**

   a. All vouchers required to support cash transactions shall be prepared on not less than a quarter sheet of foolscap paper and unless otherwise provided in Annex A and B or in the sub-rules below, shall be forwarded to the Controller of Accounts concerned in original.

   b. Vouchers for stores 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 shall be signed in indelible pencil in all cases, except issue vouchers from ordnance 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. When the signature on a voucher is given by a mark or seal, it should be attested by some well known person.

   c. 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 paisa may always be written in figures after the words stating the number of rupees, but when there are no paisas the word "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation.

   d. All corrections and alterations in the total of a voucher shall be attested by the dated signature of the person signing the receipts as many times as such corrections and alterations are made; any correction or alteration in the order of payment shall be attested in the same way by the officer. No document bearing an erasure shall be accepted, and payment of such vouchers shall be refused and a fresh voucher called for.
e. When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge, should be quoted. Copies of sanction accompanying a bill must be duly certified by a responsible officer.

f. The authority under which deductions are made in a bill should be quoted.

g. Dates of payment should, when possible, be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls. If for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees the dates of actual 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.

h. When several copies of a voucher are needed, they shall respectively be marked "Original", "Duplicate" and "Triplicate".

j. Vouchers for expenses incurred for other departments, field operations or special services shall be kept separate from those for ordinary local expenditure and shall be enfiled in red ink with the name of the "department", "special occasion", or "service" to which they pertain. Vouchers in support of receipts on account of field operations or special services shall be similarly treated.

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

l. Bills of contractors and agents shall be prefixed and signed in ink by the person making the claim and shall be submitted in original with vouchers and explanation for delay, when necessary, to the Controller of Accounts for audit and payment.

m. In the case of supplies to medical stores depots, the contractors shall be required to submit a bill for all supplies and services rendered during the month, by the 10th of the month following that to which the bill relates. The bill should be an abstract of all vouchers submitted in support thereof and should 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. Bills which are not submitted in the month following that to which they relate, 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 Controller of Accounts concerned for payment.

n. Vouchers for supplies to other departments or those adjustable by other Controllers must be furnished to the Controller of Accounts
concerned in duplicate.

Note: For Military Engineer Services bills see also regulations for the military engineer services and the Financial Regulation Volume 1 and Annex A to this Volume.

o. *Air Force*

(1) 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.

(2) 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.

(3) Vouchers in respect of Not in Vocabulary items shall bear the full description of the articles and the Not in Vocabulary reference number. 71e Not in Vocabulary 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 consigned copies being left blank for insertion of the other units Not in Vocabulary number in respect of the article.

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

(5) 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, 66413, 665, 673, 674 and 675/F-48M, F-85M, F-664M, F-665M and F-1150M 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.

Note: See also Annex to this volume and Equipment Regulations for Air Force.

33. *Persons Authorised to Sign Vouchers*

a. Except as provided for in sub rule b of rule 32 in respect of supply
orders all vouchers required to support cash transactions shall be filled in and
signed or countersigned in ink by the officer concerned. In the absence of
officer on account of illness, tour or for any other cause, the senior subordinate
may sign these documents for and on behalf of the officer, but see Army Service
Corps Regulations Rule 26 as regards filling in and completion of PAFS-1520,
in respect of Army Service Corps supplies. In the case of installations and
sub-units 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 Logistic
Area Commander.

b. Indents and vouchers for equipment for the use of detachments shall
be signed by the unit commander of "for" him by an officer or other
person nominated by him vide AR(R) and Equipment Regulations
Volume 11.

c. For Military Engineer Services vouchers the procedure is laid down in
the regulations for the Military Engineer Services.

Notes:-
1. See rule 117 regarding Junior Commissioned Officers
authorised to sign certain documents in place of Commissioned
Officers of Army Service Corps.
2. Railway warrants and credit notes shall be signed in ink by the
persons authorised to sign them under rule 30 of Passage
Regulations, 1980.

d. Part III of transport indent and order forms (PAFZ-2150) need not be signed
by a Commissioned Officer.

e. Officers -in-charge of ordnance 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 transaction on their behalf
except in the following cases for which they may, on the strict under
standing that sole responsibility rests on them, authorise Deputy
Commandants/ Deputy Chief Ordnance Officers of the establishments
to sign provided the names of the officers who are so authorised, are
communicated to the Audit Officers concerned:-

(1) Issues of stores for internal use in the establishments, the cost of which
is debitable to a monetary allotment.

(2) Issues on payment including such issues made to individual persons,
private bodies and units.
(3) Adjustment vouchers prepared for the adjustment of the stock record in accordance with rule 169.

(4) Refund vouchers prepared in respect of stores returned to ordnance establishments, the value of which is refundable to the party concerned, vide rules 185 to 187.

Note:- For the above purpose the Foreman or Assistant Foreman of general workshops and the Foreman of armoury workshops shall be considered to be store holders.

f. At military farms and depots where a Commissioned Officer is not available Assistant Directors, Remount Veterinary and Farms (Farms Wing), may authorise the persons in charge of farms and depots to sign PAFS-1520 and PAFZ-2135.

g. **Air Force**

(1) 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 must be a Commissioned Officer.

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

(3) 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) shall sign all vouchers, except Forms 528-C (Local Purchase Orders) and payment voucher.

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

(5) 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.

34. **Audit Officers not to Return Vouchers.** No vouchers shall ordinarily be returned by an Audit Officer to a disbursing or other officer who is responsible to keep necessary copies of vouchers to complete the records of his office.

35. **Copies of Receipts or Paid Bills.** No Government Officer shall issue dupli-
cates 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 plea 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 prohibit)on shall extend only to the issue of duplicates on the plea that the originals have
been lost and shall not apply to cases in which, by existing rules, duplicates are prepared and
tendered with the originals (see sub-rule h of rule 32).

36. Certificate for Lost Vouchers

a. Where 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 (here enter
in which document) on record in my office".

b. In the case of a bill preferred by Army Service Corps contractor or
other supplier no payment shall be made except when supported by
the original copy of the PAFS-1520 or PAFZ-2135 or PAFZ-2150.
The contractor who loses his copy shall prefer a claim to the Controller
of Accounts who shall, acting on the following certificates and the
unit's copy, subject the bill to the usual audit (See Army Service Corps
Regulations rule 26):-

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

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

c. In the event of a hired transport contractor losing his copy of PAFZ-
2150 completed for voucher purposes (see Army Service Corps Regula-
tions rule 144) 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 alongwith the contractor's bill shall be passed to the
Controller of Accounts for payment. The Controller of Account shall satisfy
himself that no previous payment has been made and shall endorse the bill to
that effect at the time of payment.

d. In the case of loss of vouchers relating to purchase made by officers
commanding medical stores depots, ordnance authorities and local
purchase officers, certified true copies of vouchers may be issued, in consultation with the Controller of Accounts concerned who shall be authorised to pay the bills.

Note:- For time barred claims, see Financial Regulation, Volume I

37. **Disbursement Schedules and Vouchers**

   a. 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.

   b. All disbursement vouchers shall be numbered consecutively in a monthly series. Supporting vouchers shall be assigned sub-voucher numbers, thus 1/1, 112, 1/3, 211, 212, 2/3 and so on, the figure above the line denoting the number of the voucher to which the sub-voucher pertains. The numbers assigned 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.

38. **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 and transport placed on the Army Service Corps, or any other supplying department, shall invariably show the number or quantity demanded both in words and figures.

   Note:- For further particulars regarding indents and supply orders see AR(R) and AR(I), Army Service Corps Regulations, Equipment Regulation, Financial Regulation, Volume I, Regulations, for the Medical Services of the Army; Equipment Regulations for the Air Force; Regulations for the Military Engineer Services and Annex A to this Volume.

39. **Disposal of Indents and Disposal Orders in Ordnance Establishments**

   a. Officers-in-charge of ordnance establishments may delegate the passing of indents to Junior Commissioned Officers or non-commissioned Officers employed in indent branches. Selected civilian staff of the regular establishment may be employed on indent checking if Junior Commissioned Officers, or non commissioned officers are not available. The incharge, indent checking section, shall always be a man of regular establishment. Officers-in-charge of indent branches shall personally re-check all indents for stores demanded on "as required basis and at
least five per cent of all other passed indents.

b. Disposal orders, involving local sale, destruction or retention by units shall, invariably be signed by the officer-in-charge of ordnance establishment or officer deputed by him. In all other cases the officer-in-charge of ordnance establishment or officer deputed by him may delegate the duty of signing disposal orders to a responsible Junior Commissioned Officer, provided the officer delegating this duty personally re-checks at least five per cent of such disposal orders.

40. Bills for Repairs to Equipment Carried Out Locally

a. As regards bills for repairs to ordnance equipment carried out by units locally under orders from the officer-in-charge ordnance establishment on which dependent, see annex A.

b. In submission of bills for repairs to Mechanical Transport vehicles carried out locally, the procedure specified in rule 116 and Mechanical Vehicle Regulations shall apply.

41. Bills for Repairs to Equipment by Engineer Units

a. Repairs to unit equipment of engineer units shall be carried out in accordance with the orders laid down in Equipment Regulation, Volume 1. Commandants of engineer units 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 ordnance corps, 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 from the ordnance corps; 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, ordnance establishment, purchase the materials locally. (See Equipment Regulation Volume 1 rule 30, Army Equipment Regulation, Volume 11 (Instruction) 89 and 97 and Army Regulations (Rules) 454).

b. Bills for repairs carried out with stores of non-ordnance supply shall be submitted direct to the Controller of Accounts concerned for payment and those for ordnance stores, purchased locally for repairs, shall be submitted to that officer through the officer-in-charge of ordnance establishment concerned. See also annex A.

42. Sale Accounts. Stores disposed of by units or formations:

a. PAFA-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 Controller
of Accounts concerned for disposal, namely:-

(1) Treasury receipts.

(2) Auction catalogue (PAFO-2468) approved by and with the "Reserve Prices" recorded thereon by the sanctioning authority.

(3) Letters, if any, from the sanctioning authority altering the reserve prices originally noted in the approved auction catalogue.

(4) The letter of acceptance from the purchaser in the case of stores sold by private treaty by local authorities.

(5) A comparative statement showing the names of the tenderers, the rates tendered and rates accepted in the case of stores sold by local authorities by inviting tenders.

The documents referred to at items (2) to (5) 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 Remount Veterinary and Farms Corps. In the case of military farms stores, treasury receipts shall not be submitted to the Controller of Accounts concerned in support of the sale accounts (unless the amounts are deposited by the purchasers direct) but the item number of cash-book where the amount has been credited shall be quoted on the sale account.

b. The Controller of Accounts shall, after exercising the necessary checks over the sale accounts, forward the "duplicate" and triplicate of the sale account to the local Audit Officer under unit concerned and retain the "original" in his office.

c. The name of the purchaser will appear in all sale accounts.

d. As regards sales in the Military Engineer Services and the military farms, see also rule 56 Regulations for the Military Engineer Services and rule 147 of these regulations, respectively.

e. By Public Auction. Sale account on PAFA-58 shall be prepared by the stockholder and submitted to his Accounts Officer, along with the treasury receipt, in the normal way.

Note: See also Store Accounting Instructions paragraph 59.

43. Erasures and Over writings

a. 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 shall be 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 32 as to when full signature is required. As regards records of service of establishments see rules 28 to 30.

b. If documents containing erasures are received in the audit and accounts offices they shall be returned, vide rule 32 and the officers submitting them shall be wholly responsible for any delay or inconvenience that may arise in consequence.

c. 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.

44. Submission of Receipts With Accounts

a. 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 PAFA-115 and when the amount involved is Rs 25.00 or less, certificate (1) 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 25.00 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.

b. Cash memoranda which do not contain an acknowledgement of the receipt of money from persons named therein are not receipts within the meaning of clause (2) of section 23 of the Stamp Act, 1899 (Act II of 1899). Further, mere writing of the purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgement to the purchaser that the money has been paid. Cash memoranda shall not be regarded as sub-vouchers in audit unless they contain an acknowledgement of the receipt of money from the person named therein (with a stamp affixed when the gross amount exceeds Rs 20.00).

c. 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 acknowledgement portion of the money order form clearly specifies on what account the money is paid. The responsibility for ensuring that this requirement is compiled with rests on the officer remitting the money. (See also rule 45).
45. **Stamp Duty**

a. All claims against Government shall be presented on duly receipted vouchers. Receipts for all sums exceeding Rs 20.00 shall 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 shall 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.

b. A list of authorised exemptions relating to receipts is given below:

1. Receipt given by or on behalf of or in favour of the Government.
2. Receipt on cheque or bills of exchange payable on demand.
3. Receipt given for payment of interest on Government Promissory Notes.
4. Receipt for pay, allowances or pensions by soldiers or airmen.
5. Receipt given for pension or allowances paid by the Government to an heir of a deceased soldier or airman.
6. 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 an order.
7. 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.
8. 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 an Advocate and for scholarships, etc.
9. Receipt for any payment of rent by a cultivator on account of land assessed to Government revenue.
10. Such other receipts or claw or receipts as may be legally exempted from stamp duty.
(11) Receipts for advances of pay and allowances drawn (including travelling allowance) received locally by Commissioned Officers, Junior Commissioned 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 Officer the concession shall be admissible only when they are authorized to draw advances on personal cheque books.

Note: 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.

c. The following documents do not come under the exemption but are chargeable with stamp duty under the general rules: -

(1) Receipts given by a municipality. It also includes receipts drawn for claims the adjustment of which may be made through the accounts.

(2) Receipts signed by a Government Officer as Chairman of a Municipality.

(3) Receipts, other than those mentioned in sub-item (8) of item above, drawn on account of Cantonment and other Local Funds.

(4) Receipts for advances taken by Government servants in respect of sums paid to them by Government as advances or the purchase of railway tickets or for actual travelling expenses.

(5) Receipts for each item of above Rs. 20.00 in value in any list of payments to different persons, but see rule 21.

(6) Receipts for advance of money in excess of Rs. 20.00 paid to a military transport driver of army or air force service transport for payment of fine awarded by a (civil) criminal court, vide Pay and Allowances Regulations for the Army, Volume II rule 184 and para 143 of Pay and Allowances Regulations of PAF, 1972.

(7) Receipts on bills for actual travelling expenses or for services performed by units and charges of a similar nature.

(8) Receipts granted for any personal allowance.

(9) Unit garden produce bills.
SECTION 7 - AUDIT AND OBJECTIONS

46. Expenditure Subject to Post or Pre-audit

a. No expenditure shall be incurred without specific authority. Ordinarily all payments shall be made by Controllers of Accounts; in the case of other Defence Services disbursing officers may pay authorised charges subject to post-audit by the Controller of Accounts concerned but doubtful cases and charges specially prescribed in Annexes A and B shall be submitted for pre-audit. In cases where the necessary sanction to unauthorised expenditure cannot be obtained in time, the officer incurring it shall explain the circumstances to the Controller of Accounts who shall pay the charges provisionally and on the responsibility of the officer incurring it.

b. Payments of refund of cash receipts and recoveries may only be made on regular bills which must be sent to the Controller of Accounts for pre-audit but sums recovered, as compensation for loss occasioned to Government by the failure or default of a contractor, 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 which are credited to the imprest of the Military Engineer Services, vide regulations for the Military Engineer Services rule 550 may be withdrawn and paid to persons concerned without pre-audit by the Controller of Accounts.

47. Cash and Store Accounts

a. Defence Services disbursing officers shall submit their cash accounts to the Controller of Accounts concerned who shall check the receipts and the expenditure in detail, and compile the accounts. The estimate and regulations are the basis of their audit. They shall to check effectively all the outstanding balances of money due to Government.

b. Store accounts of unit and formations including the Military Engineer Services shall be audited locally monthly, quarterly or half yearly, by local Audit Officers of the Military Accounts Department according to their programmes.

c. In the case of supply and stores depots and ordnance stock verification is carried out by the military accounts department independently or conjointly with the departmental stock verification in accordance with the instructions laid down in Store Accounting Instructions and other departmental regulations. In certain cases, occasional test checks are also carried out by stock verifiers of the Military Accounts Department in addition. The stock of stores held by the military farm is test-checked by Local Audit Officers.
d. In consuming units, stock verification devolves entirely on the executive authorities. Special stock verification may also be carried out by the Local Audit Officers whenever considered necessary. Railway warrants, credit notes, sheet rolls and service-books shall be checked at the time of monthly, quarterly or half-yearly audit of store accounts.

e. Local Audit Officers shall inspect, as notified in their programmes, the accounts of public funds maintained by units and formations, including Military Engineer Services. 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.

f. Officers commanding units and formations shall request their bankers a week or ten days before the Local Audit Officer's inspection is due to commence to furnish direct to the Local Audit Officer 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. See also AR(R) 462.

g. If, on physical check, of the cash-book maintained by an officer-in-charge of Government money, the Local Audit Officer finds that the cash balance in hand does not agree with the book balance, he shall report the discrepancy at once to the next higher authority who, after investigation, shall forward a report through normal channels to the divisional commander concerned or the Chief of the Army Staff, Air Force, 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.

48. Consent of the Controller of Accounts. In case where the regularity of an item of expenditure including the issue of government stores has been challenged by an audit authority, no expenditure shall be incurred by the Officer Commanding the unit or formation concerned without the previous written consent of the Controller of Accounts concerned.

49. Interpretation of Financial and Accounts Orders to Controller of Accounts and Appeals

   a. 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 Controller of Accounts concerned AP-830 Vol. 1 (1st Ed) Part 1 and AF0.175-3.

   b. The rules for the disposal of an appeal against the decision of an Audit Officer are contained in AR(I) 737 and Rule 65, Financial Regulations, Volume I. 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 may refer the matter to higher authority. In the latter case it is essential that the reasons why a divisional or logistic area commander is unable to accept the audit decision shall be fully stated. See also Financial Regulation Volume I Rule 61 and 65.

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

SECTION 8 - CONTINGENT AND MISCELLANEOUS CHARGES

50. *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.

51. *Drawal of Money to Prevent Lapse.* No money shall 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.

52. *Responsibility of Officers Incurring Petty Contingent Expenses.* Every public officer shall 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.

53. *Duties of Officer Countersigning Contingent Bills.* The countersigning officer shall 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; that the calculations are correct; specially, that the allotments have not been exceeded or are likely to be exceeded, and that the Controller of Accounts 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 Controller of Accounts shall communicate with the disbursing officer and insist on its being checked.

54. *Register of Contingent Expenditure.* A register of contingent expenditure shall be kept in each office in PAFA-481 and the initials of the Head of the office, or of a gazetted officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

55. *Contingent Expenses.* Permanent advances which may be authorised for units are laid down in Pay and Allowances Regulations (Army) Vol-II, rules 177, 178.
and 183 and Pay and Allowances Regulations (Air Force) rules. When authorised, the Controller of Accounts 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 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 and agree its total with that in the register. He shall then lay the bill with the sub-vouchers and the register before the Head of the office or Commanding Officer who shall carefully scrutinize the entries, initialling them if necessary, and sign the bill which shall then be dated and numbered and forwarded to the Controller of Accounts for payment.

56. Contingent Returns of Supply Depots. Contingent return of supply depots (PAFA-173), shall be signed by the officer commanding 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. 25.00 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 Controller of Accounts ......................, 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. 25.00 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 and that they cannot be used again.”

57. Subsidiary Rules. For subsidiary rules relating to contingent and miscellaneous charges, see rule 44 and Annex A to this volume. As regards Military Engineer Services, see Regulations for the Military Engineer Services.

SECTION 9 - MISCELLANEOUS POINTS

58. Transfer of Office. Every officer who is eligible to render claims or cash requisitions to the Controller of Accounts or who may be paid by him shall, on making over his duties to another, send two or more copies, as required by the Controller of Accounts, of the specimen of the relieving officer's signature to him in order that the Audit Officer may satisfy himself before admitting a claim that the signature it bears in valid. (See also rules 1 and 78).

59. Cash Assignments

a. Only the under mentioned officers are authorised to have cash assignments (see Financial Regulations, Volume 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 Controller of Accounts concerned. In all other cases payments are made direct by the Military Accounts Department:-

(1) Officer commanding remount depots and district remount officers.

(2) Assistant Directors of Remounts, Veterinary and Farms (Farms Wing).

(3) Embarkation Commandant, Karachi.

(4) The Inspector General Training and Evaluation, the Engineer in Chief, Formation Commanders, the Commandant, Engineer Centre, Commander Corps Engineers, only for the training grants allotted to them (see Chapter - 12 and Annex C) 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.

(5) Centre Commandant or Officer Incharge Records.

(6) MES.

(7) ISSB

Note: They shall submit the accounts to their Controller of Accounts concerned.

b. All ordinary departmental expenditure except pay and allowances of establishments which are paid by the Controller of Accounts after pre audit will be met from drawings against these assignments. As an exception to this rule both permanent and temporary Government Servants, in BPS 1 and 2, of remount depots and breeding areas may, with the concurrence of the Controller of Accounts concerned, be paid by the officer from cash assignments, subject to post-audit of the charges.

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

60. Maintenance of Cash Books

a. 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 PAFA-811 (Large and Small).

b. The rules regarding posting cash books are laid down in the AR(R) and AFI 42/5 7 (see also rule 4 3). 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 term of AR(R) 442 and AFI 42/57 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 AR (R) 442 (rule 132 and 157 also refer).

c. See also the following regulations:-

(1) Army Services Corps Regulations.

(2) Regulation for the MES.

d. The cash books shall be produced for inspection by local Audit Officers when called for vide rule 47.

61. Separate Cash Accounts for Public, Regimental and Private Funds. Cash balances of public, regimental and private funds may be kept together in the unit treasure chest provided separate cash accounts are maintained for these funds. 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 case of units operating the central treasure chest account system.

62. Regimental or Private Funds. For regimental or private funds rules see AR(I) and PAF AP-322 B.

63. Recoveries from Government Servants. All recoveries due to Government from its employees shall, except as laid down in rule 64, be adjusted through the pay bills or individual running ledger accounts supported by the prescribed vouchers. A person who receives a claim, priced receipt or issue voucher shall promptly forward it for adjustment to the authority responsible for the preparation of pay bill or individual running ledger account.

64. Adjustment of Barrack Damages. Barrack damages recovered from individual men and units (see AR(I) 505 to 507; Regulation for Medical Services of Armed Forces, Volume 1, 1978, rule 62 and Regulations for the Military Engineer Service, rule 159) shall be paid into the treasury and the treasury receipt forwarded to the Garrison Engineer for adjustment.

65. Permanent Advances to Army Selection and Recruiting Officers. Permanent advances authorised for recruiting officers shall be drawn in accordance with the instructions laid down in rule 55. Expenditure incurred against these advances shall be recouped by submission of detailed bills on PAFA-115 supported by vouchers.

66. Adjustment of Expenditure during Financial Year

a. Expenditure pertaining to a financial year must be adjusted before the
30th June of that year, and officers concerned shall ensure that claims are submitted in sufficient time to admit of their being paid before that date.

b. Cheques issued up to and during June 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 June unless they are likely to be cashed before the 30th of the month. If cheques are issued after the 25th June, 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,

67. **How Correspondence shall be Conducted.** Except as provided for in rules 31 and 49 all correspondence shall be conducted in accordance with the instructions laid down in A11(1) (Chapter M1) and AM10-1. Vouchers sent separately should be docketed with the number and account to which they are intended to be attached.

68. **Payment and Recovery of Postage.** Unstamped or under stamped envelop cannot be refused. The postage must be paid and recovered on a contingent bill (see annex B).

69. **Inter-departmental Transfers**

a. 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.

b. 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.

c. The principles and rules regarding inter-departmental transfers laid down in Account Code, Volume 1 (Civil), Chapter IV, shall in general be applicable to the Defence Services.

70. **Hospital Stoppage Rolls.** The hospital stoppage roll (PAFA-55) shall show all the information required by the form and the cause of admission in hospital. However, in the case of soldiers, airmen or non-combatants enrolled 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 Pay and Allowances Vol 11 rule 198 and Rule
71. **Charges for Lading, Delivery and Shipment of Government Stores.** The scale of charges as per Sea Port schedule rates shall be made for lading, delivery and shipment of stores.

72. **Instructions Regarding Ration and Forage Return**

   a. The ration and forage return (PAFS-1519) shall be completed by the unit or formation in accordance with the general instructions on PAFS 1518 and kept on record for audit by the local audit officer.

   b. The ration and forage return contains:

      1. An account of stores received and issued or consumed.

      2. Account showing quantity and value of grain admissible and of that consumed.

      3. Account showing quantity of fodder and bedding admissible and of that consumed.

   c. (1) All rations of troops, and airmen entitled to free ration shall be drawn in full or as actually required during the month to which they pertain. Rules regarding under drawals and over drawals of rations are laid down in the AR(R).

      2. The cost of rations issued on payment shall be recovered in accordance with AR (R) 505 to 509.

      3. 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).

      4. 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 re-adjustments of the balance shall be permitted subsequent to the audit of the return by the Local Audit Officer.

   d. 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 paras (2) and (3) of sub rule b above for the full value of standard rations of grain at the rates contained in stock book rate list and the quantity of fodder. No alteration shall be made in any item of the standard ration.

(2) The account at paras (1), (2) and (3) of sub rule b above must be balanced monthly and any credit or debit balance in each account carried forward to the succeeding month. The accounts at paras (2) and (3) of sub-rule b above shall be closed on the 30th June, 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 June (and not 50 percent of the credit balance in the forage account for June) shall be carried over into July 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 remain up to 50 percent of the unit's entitlement for June of the credit account only shall be carried over into July as at (a) above. If 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 ration 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's animals and in the case of 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, eg, biscuits, etc, is pronounced by veterinary authorities as fit for animal consumption, it shall be issued at equal weight of bran.

(6) The utilization of any credit balance for the accumulation of stocks of forage is prohibited. Any balance of stocks on hand on the 30th June after the issue of the daily feed should be carried forward as the opening balance of the following year's account.

e. 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's animals:-

(1) Units shall intimate to the Assistant Director supply and transport logistic area concerned, on the 1st of April each year, the approximate quantity of fodder and value of grain which they wish to under draw for the provision of extra grain, fodder and for expenditure on carrots (giving quantity working on last year's average rate), by under drawing fodder or grain during the financial year. The Assistant Director supply and transport logistic area, shall then refer to the Assistant Director remount veterinary and farm (Farms), who shall, after consulting his resources, intimate by Ist June to the Assistant Director, supply and transport logistic area, 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 Assistant Director, supply and transport logistic area , shall then intimate to each unit separately the amounts in cash to which
fodder or grain can be underdrawn for the provision of extra grain, fodder and/or carrots. This limit shall not be exceeded without reference to the Assistant Director, supply and transport logistic area.

(2) In the case of fodder underdrawn it shall be valued at a rate to be notified by the Assistant Director, remount veterinary and farm. 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.

(3) The amount involved in the case of purchase of carrots by the underdrawal of fodder or grain shall be intimated to the Assistant Director, supply and transport logistic area, 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 or grain shall be debited to Army Services Corps budget estimates.

(4) Units shall obtain carrots by direct purchase and submit bills to the Controller of Accounts for payment.

(5) 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.

f. 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.

g. Officers commanding units may utilize credits in their monthly account to the extent of ten rupees per mensem for each horse and five rupees per mensem for each mule or bullock in purchasing for themselves any articles bonafide to be consumed by their animals provided that the Assistant Director, remounts, veterinary and farms, or the Army Services Corps can find the necessary cash by short purchase of ordinary articles of rations not consumed. All articles required by the Officer commanding unit must be purchased by the Assistant Director, remounts, veterinary and farms, or the Army Services Corps, and supplied by them to the unit. When demands have been submitted by units they may not be withdrawn except with the consent of the corps concerned.
h. As regards recovery of the cost of forage rations issued to slaughter animals maintained by contractor at stations butcheries Army Service Corps Regulations, Volume II (Instructions) 97 shall apply.

73. **Rations Documents for Animals Transferred from and to Remount Depots.** Officers Commanding units shall send with the animals returned to remount depot or transferred to units, ration certificates showing the date upto and for which the animals have been rationed by the despatching unit. In the case of transfer of animal from an army remount depot to another depot or a unit, the consigning depot Shall send alongwith 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 Financial Regulations, Volume 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.

74. **Record of Insurance Premia for Boarded out Horses and Inspection thereof by Local Audit Officer.** 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 AR(I) 881, register shall *inter alia* show:-

   a. The date on which amount of premium is deposited into treasury and number and date of treasury receipt.

   b. How the treasury receipt has been disposed of. The registers shall be presented to the Local Audit Officer for inspection. The Local Audit Officer 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 boarded. The total number of boarders shown as outstanding in the register shall further he verified by a comparison with the number shown In the animal register as boarders.

75. **Register of Insurance Fees for Horses Hired for Recreational Purposes,**

   a. 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 718ers for recreational purposes under the provisions of AR (1) 873 to 879:-

      (1) Regimental No of horse.

      (2) Squadron.

      (3) Rank, name and full address of the officer hiring the horse.

      (4) Date from which hired.

      (5) Regimental order and date.
(6) Date of return to ranks.

(7) Insurance fee recovered.

(8) Date on which insurance fee is deposited into treasury and the number and date of treasury receipt.

(9) How the treasury receipt has been adjusted.

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

(1) When a pony issued "on command" to an officer of the Remount Wing of the Remount Veterinary and Farms Corps is removed for the purposes of playing polo to a station other than that of the depot on the strength of which the animal is borne.

(2) 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.

76. Responsibility of Unit for Correctness of Orders and Returns and of Unit Accountants for Checking Returns. Although Unit Accountants should, in the ordinary course of their accounting duties, notice irregularities in returns, officers commanding 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 officer commanding and not the Unit Accountant is responsible for the correctness of returns and for unauthorised issue made through the submission of incorrect returns.

77. Articles Purchased out of Office Miscellaneous Expenses Grant. Articles provided, out of office contingency, shall not be returned to the departments of supply but when unserviceable and beyond repair, shall be disposed of by the officer commanding to the best advantage of the State and if sold the sale proceeds shall be credited to the units miscellaneous expenses grant.
CHAPTER 11 - ARMY, AIR FORCE AND OTHER ESTABLISHMENTS

SECTION 1 - GENERAL INSTRUCTIONS

78. **Duties of Officer Commanding Unit or Formation.** In the event of transfer of command, the officer, taking over charge of a unit, shall satisfy himself:

a. That the cash payments during the month as shown in the cash book are supported by receipts and vouchers, where necessary.

b. That all bills received in the preceding month have been paid by the last pay day of that month.

c. That the balances of money and stores handed over agree with the balances shown in the cash book and stores accounts.

d. That the amount of permanent advances given to meet contingent expenses have been accounted for vide Pay and Allowances Regulations (Army), Volume II rule 145, and Pay and Allowances Regulations for the Air Force, rule AFI 42/57 and that the duplicate copy of PAFZ 2081/F-1680 and the required copies of specimen of his signature are sent to the Unit Accountant for submission to the Controller of Accounts with his first pay bill (See rule 58).

79. **Responsibility of Officer Commanding Regarding Accounts.** The officer commanding 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.

80. **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 Controller of Accounts as laid down in rule 19 a (1). The pay of soldiers or airmen attached to other units for period not exceeding three months shall be included by the accountant in the pay-list of their own unit and the pay due less authorised stoppages shall be remitted to them by Government draft or postal money-order (see rule 14). In the case of soldiers or airmen whose period of attachment is likely to exceed three months or those belonging to a unit which has proceeded on field service, pay shall be drawn by the unit to which they are attached on the authority of last pay certificate to be issued by the parent unit. The procedure for the payment of pay and allowances to army personnel attending Army Schools and Courses of Instruction within Pakistan, irrespective of duration of the course, shall be the same specified above.

81. **Procedure Regarding Payment of Army Units on Move from and to an Audit Area.** When an army unit moves to a station, in the payment of another Controller of Accounts, it accounts shall be transferred as follows:

a. If the headquarters of the unit leave the old station on or before the
15th of a month the Controller of Accounts of the new audit-area shall take the unit into his payment from the 1st of that month and the accounts for the month shall be submitted to him accordingly.

b. If the headquarters leave after the 15th, the unit shall remain in the payment of the Controller of Accounts of the old audit-area for that month, and the accounts for the month shall be submitted to him. The Controller of Accounts of the audit-area to which the unit is transferred shall assume payment from the succeeding month.

SECTION 2 - INSTRUCTIONS FOR THE PAYMENT OF TROOPS AND ESTABLISHMENT OF PAKISTAN AIR FORCE

82. Preparation of Pay Lists. The accounts of Pakistan Army units and establishments of Pakistan Air Force shall be maintained in a monthly pay list (PAFA-2). 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 shall be maintained by the company, squadron or unit commander. In the case of units which are not on field service only one cash payment shall be made to each soldier, airman or non-combatant (enrolled) monthly (See also rule 19).

83. Part II Orders to be Sent to Unit Accountant,

a. The adjutant or officer commanding unit shall sent to the Unit Accountant daily two copies of Part II Orders and all information affecting the pay and allowances of personnel in the unit.

b. In the case of officers, Part II shall specifically notify the following information:-

(1) When an officer quits his unit under circumstances necessitating the issue of last pay certificate. The date of relief stating whether in the forenoon or afternoon.

(2) When an officer joins a unit whether on return from leave or otherwise. (a) The date of resuming duties stating whether in the forenoon or afternoon. (b) The date of landing in Pakistan where applicable quoting divisional, brigade, log area or Air Headquarters order.

c. In the case of attached men the officer commanding shall also send extract from Part II orders to the officer commanding unit to which the men belong for re-publication in the Part II orders of that unit.
d. See also rule 70 regarding hospital stoppage rolls.
e. The accountant shall see that all Part II Orders have been received by him consecutively and none are missing.
f. 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.

84. **Submission of Claims** to Unit Accountants. The company, squadron or unit commander shall also furnish the Unit Accountant daily with the bills, vouchers or documents laid down in Annexes A and B 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.

85. **Procedure Regarding Preparation of Pay Lists**

a. The Unit Accountant shall prepare the company, squadron or units pay list on a nominal basis from the orders, claims and other documents (vide rule 83, 84 and Clothing Regulations, rule 97) 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 or 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 92a, 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 Controller of Account by the 30th of the month with the commander's memorandum, if any, one copy of Part II orders and supporting vouchers.

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

c. The Controller of Accounts shall pay the amounts in accordance with Financial Regulations, Volume I.

d. When the amount of pay list has been demanded in advance by separate letter or telegram, as provided for in b above, an endorsement in the following words shall be made on the pay list across the cheque enfacement cage in Form 2:

"Payment separately applied for and no payment due on this pay list".
e. When the training company of regimental or corps centre, located at a station other than the headquarters of the affiliated unit, regimental remittances, eg, 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.

SECTION 3 - INSTRUCTIONS REGARDING MISCELLANEOUS MATTERS

86. Inclusion of Ration and Extra Ration Money in Pay List. Ration allowance and extra ration money shall be included separately in the pay list against the names of the men concerned.

87. 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 Pay and Allowances Regulations, Volume II (Air Force), alongwith 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 prescribed form shall be changed in lump in the summary of the pay list. Any re-adjustment 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 formation see item 5 Annex B. 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 prescribed form.

88. Setting up of Men Becoming Non-Effective. In case of men becoming non-effective during the month, the company, squadron or unit commander shall furnish the necessary information to the accountant. This information shall include all public stoppages, upto date, against the men. On receipt of this information the accountant shall, after ascertaining from other company or 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 or unit commander who shall settle up with the men and take their acquittances on the pay. The amount shall ordinarily be paid for the time being from the permanent advance held by the company, squadron or unit commander for the purpose. 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 Controller of Account for payment. Pay "I be drawn as provided for in Pay, and Allowances Regulations, Volume 1, rule 93 for the Army, for men invalided from the service with or without gratuity up to and for the date of actual discharge specified by the officer commanding the unit in Part 11 Orders.

SECTION 4 - ADVANCES

89. Payment of Authorised Advances

a. Authorised advances of pay, vide Pay and Allowances Regulations
Volume II rule 165 (for the Army) and Pay and Allowances Regulations, rule 171 (for Air Force) shall be paid by the Controller of Accounts to the company, squadron or 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 advance granted under the Pay and Allowances Regulations, Volume II rule 165 e (ii) and Pay and Allowances Regulations, Volume II Rule 171 (5) (b) 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 14). 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 Controller of Account for payment.

b. When an advance is sanctioned for a mechanical transport driver of Army, Air Force Service (vide Pay and Allowances Regulations, Volume H, rule 184 for the Army, Pay and Allowances Regulations, rule 177-A 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 AR(R)376/Air Force rule 146 and a receipt (stamped where necessary) of the driver shall be submitted by the officer commanding through the accountant to the Controller of Accounts for pre-audit and payment. The advance shall be adjusted as indicated in Pay and Allowances Regulations rule 184 for the Army, and Pay and Allowances Regulations, rule 203 for the Air Force.

c. Regarding advances to officers see Pay and Allowances Regulations Volume II Chapter VI for the Army, and Pay and Allowances Regulations 1972 para 132 and AFI 42157 for the air force.

d. Regarding advances drawn on the authority of Emergency Cash Requisitions (Defence Services) see rule 27 of these Regulations, Pay and Allowances Regulations, Volume II rule 147 for the Army, Pay and Allowances Regulations, rule 181 (viii) for Air Force and Passage Regulations 1980, rule 300. The authority for the adjustment of these emergent advance is the Controller of Accounts of the area in which the treasury, paying the advance, is located.

90. Claims Regarding unused return Journey Vouchers. Officer commanding shall obtain refund of the unused return journey vouchers, vide rule 24, Passage Regulations, 1980, and submit, to the Controller of Accounts concerned, a statement showing names of men and amount of return fares due to the Government to enable him to watch the credit of the amount.
SECTION 5 - POST-AUDIT AND PRE-AUDIT CLAIMS

91. Claims included by Unit Accountant in Pay-Lists and those sent for Pre-Audit.

a. Claims which are of a regular nature eg, ration money, vide Annex B, which are not required to be pre-audited shall be included 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 Controller of Accounts. Such claims shall be endorsed by the Unit Accountant "checked" and initialled by him in token of his having done so.

b. Any doubtful claims requiring, in the opinion of the Unit Accountant, pre-audit by the Controller of Accounts, through the officer commanding with an expression of his opinion citing the various orders bearing on the subject and claims specially prescribed for pre audit (see rule 46) shall also be sent to the Controller of Accounts.

SECTION 6 - PAY-BILLS AND LAST PAY CERTIFICATES OF OFFICERS, ETC

92. Procedure Regarding Preparation and Submission of Officer's Pay Bills.

a. The accountant shall prepare the pay bills of officers, and other establishments not attached to companies or squadrons with reference to the preceding month's pay bill and information and Part 11 orders received up to the 24th of the month (or such earlier date as may be fixed) and submit to the Controller of Accounts 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 outstations being fixed by the Controller of Accounts with reference to the period of transit by post. All allowances authorised for the unit as a whole (eg, office, mess, band and other allowances) as also other allowance due to officers and others which are not payable through company or squadron commanders and all miscellaneous claims shall be included. Regarding funds and income tax deductions see rules 17 and 94.

b. Two days before the date fixed for the despatch of the pay bill, the accountant shall close it and place it before the officer commanding the unit who may retain it for a day for scrutiny by himself and by the other officers of the unit. In case where, as a result of the scrutiny, modification is asked for by the officer commanding and the accountant agrees that modifications is necessary, he shall make the necessary change. Where he does not consider any change in pay bill to be required, no change shall be made and it shall be opened to the officer commanding to write a memorandum regarding the alterations 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 receive the pay bill for the amount to be remitted to them or their agents or bankers or the officer commanding. The signature of one officer for another unless supported by the legal power-of-attorney, shall not be accepted as a legal acquittance nor shall any payment be made on a letter of authority unless it is properly stamped as power-of-attorney under the relevant laws of the provinces in which they are executed and registered. The pay bill shall be signed by the officer commanding and forwarded to the Controller of Accounts with the memorandum referred to above, if any, cheques slip and one copy of Part H orders (see rule 83 a) and supporting vouchers (see also rule 94). The accountant shall keep a copy of the 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, shall also accompany the pay bill. The pay and allowances of officers shall be paid by the Controller of Accounts as laid down in rule 19a (1). The remaining amount of the pay bill due to the unit shall be paid by the Controller of Accounts as laid down in Financial Regulation, Volume I rule 36.

93. 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 which shall be made over by the officer commanding 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 Controller of Accounts for the despatch of the pay bill. Any alterations of the amount billed for by the accountant and paid by the Controller of Accounts with reference to the information given in the monthly certificate owing to change of circumstances, during the period intervening between the date of submission 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 alteration so that payment may be adjusted in the next pay bill.

94. Procedure Regarding Recovery of Authorised DSOP, AOB and Group Insurance, etc. Subscriptions to authorised subscription shall be deducted by the unit Accountant from the officer's pay and allowances through their pay bills vide rule 117, Financial Regulations Volume I.

95. Subscriptions to Regimental or Non-Public Fund. The monthly subscriptions and donations to the various regimental or non-public funds and also mess and band subscriptions shall be paid direct by the officers concerned.

SECTION 7 -AUDIT OBJECTION

96. 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 Controller of Accounts to the officer commanding who shall pass it to the accountant for the
adjustment of any amount objected to as indicated below. In the case of persons whose pay is not drawn through the pay bill or pay list, recovery shall be effected as laid down in Financial Regulation, Volume I:

a. When a charge is inadmissible, the amount objected to shall be at once credited to Government in the current pay bill or pay list by debiting the account of the person affected.

b. When an amount has been undercharged, the amount shall at once be credited to the account of person concerned.

c. 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 Controller of Accounts on the explanation, etc., furnished by the accountant through the officer commanding (see also chapter 8 Financial Regulations, Volume I). When recovery is effected on account of an objection its necessity shall be explained in the column for remarks in the pay bill or pay list.

SECTION 8 - UNITS ON FOREIGN SERVICE

97. 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 Controller of Accounts in whose audit area the headquarters of the regimental centre of the unit are located.

98. Information and Documents Furnished by Depot Commanders to Unit Accountants. On proceeding on foreign service company or squadron commanders shall make over to the depot accountants a roll showing regimental numbers and names of men remaining at the depot, the rates of pay and allowances drawn; and the date of payment. The latter information shall be entered in the statement by the Unit Accountant. The officer commanding the depot shall furnish the Unit Accountant at the depot daily with copies of all orders affecting the pay and allowances of the officers and men at the depot vide rules 83 and 84.

99. Supply of Information and Documents Regarding Army and Air Force Reservists to Unit Accountants by Units. See Pay and Allowances Regulations for the Army, Vol I Chapter IV and Pay and Allowances Regulations rule 114 for the Air Force regarding pay and allowances, and rules 83 and 84 regarding information and documents to be furnished to the Unit Accountant by the Officer Commanding a unit, a corps or regimental centre to which reservists are attached for training.

100. 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 referred to in
rule 99. The pay list shall be made over to the officer commanding the unit on the 1st of the month following that to which it relates.

The officer commanding shall, after scrutiny, return the pay list duly signed to the Unit Accountant who shall make out the fair copy and after obtaining the officer commanding's signature thereon forward it to the Controller of Accounts 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 85 a. The procedure regarding amendment to the pay list laid down in rule 85 a shall be observed.

101. **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 orders referred to in rule 99 and make it over to officer commanding the unit seven clear days before the date of completion of the training. The Officer Commanding 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 officer commanding forward it along with the documents, referred to in rule 85 a on the day following that of receipt of the office copy from the officer commanding, to the Controller of Accounts for payment. The Controller of Accounts shall, on receipt of the pay list, pay the amount in accordance with Financial Regulations, Volume I. Regarding Mechanical Transport driver reservists of PAF see rule 114 P&A Regs for the PAF. 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 officer commanding seven clear days before the reserve pay falls due. The pay list shall be dealt with as laid down above. The procedure laid down in rule 92 regarding amendments in the pay list shall apply to these pay lists.

102. **How Amount Required to Pay One Half of Reserve Pay on Reservists, Joining is Drawn and Adjusted.** To enable the officer commanding, to pay the reservists one half of their reserve pay on joining for training (see Pay and Allowances Regulations, for the Army Volume I, Chapter IV), the officer commanding shall submit a requisition in duplicate for the amount required to the Controller of Accounts through the accountant. On completion of the pay list the accountant shall deduct the amount advanced from the total of the pay list.

103. **Money Order Commission on Reserve Pay, etc. How Drawn and Adjusted.** The money order commission paid by the paying authority or reserve pay, training fee or 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 to each account to the Controller of Military Accounts or the Controller of Accounts, Air Force concerned.

**SECTION 9 - CLOTHING AND NECESSARIES**
Procedure Regarding Recovery of Cost of Personal Clothing and Necessaries.
The procedure regarding recovery of amounts due on account of payment issues of personal clothing and necessaries is laid down in AF-830.
### SECTION 10 - RECOGNISED CLAIMS

105. *List of Recognised Claims.* Information as to recognised claims and supporting vouchers required is contained in Annexes A and B to this volume.

### SECTION 11 - FIELD OR OTHER SPECIAL SERVICE

106. *Instructions Regarding Accounts of Units, Depots or Centres in the case of Field or other Special Service.* The instructions for the preparation and submission of accounts of units and their depots or centres in the following special circumstances are laid down, in the regulations noted against them:-

<table>
<thead>
<tr>
<th>Case</th>
<th>Regulations</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. When called out in aid of civil power</td>
<td>Notes on expenditure incurred when troops are called out in aid of the civil power.</td>
</tr>
<tr>
<td></td>
<td>Special Procedures Pamphlet.</td>
</tr>
<tr>
<td>b. Passing from a peace to an operational footing not entailing mobilization</td>
<td>Pay Accounting on Field Service General Instructions, Mobilization Regulations and Account Manual (War).</td>
</tr>
</tbody>
</table>
CHAPTER III TERRITORIAL FORCE

General

107. 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 1 of these regulations shall, unless otherwise specified in Pakistan Territorial Force Regulations be applicable to units of the territorial force. Special rules applicable to these units are laid down in Pakistan Territorial Force Regulations.
CHAPTER IV - ARMY SERVICE CORPS, ACCOUNTS

108. **General Rules to be Observed**

a. Rules showing how stores and supplies are obtained and accounted for are laid down in AR (R) and AR (I). The rules of general application in Chapter I of these regulations and the rules in ASC Regs and ER shall also be followed, where applicable.

b. 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, Army Service Corps Regulations and AR(R) Chapter XIII. They shall see that:-

1. All articles of ASC supply are indented for, issued and accounted for according to the measures, adopted in stock book rate list, ie by weight, volume or number (vide ASC Regs Instrs 72, 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 ASC Regs rule 60. For conversion rate see AR (R) 474.

2. Samples sent to the Armed Forces Institute of Nutrition are charged off on expense vouchers.

3. 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.

109. **Procedure in Respect of Bakery Accounts.** Government bakeries are no longer used for baking of bread by Army Service Corps. Bakery buildings shall be hired to contractors for baking of bread from flour issued by the Government. Other ingredients and bakery equipment shall be supplied by the contractor. A manuscript account will be maintained by officer commanding supply depot for the quantity of flour issued and the number of loaves baked by the contractor. This account will be audited by the Local Audit Officer 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 commanding supply depot shall be struck off as free issue.
110. **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 Army Service Corps Regulations, rule 66.

111. **Conditioning of Returned Stores.** When articles are returned by units or persons, a note of their condition shall be made on the issue voucher (PAFZ-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.

112. **Reference to Armed Force Institute of Nutrition Necessary Before Stores are Condemned.** To obviate the premature destruction of stores by local authorities, cases involving condemnation of articles of Army Service Corps supply the value of which exceeds Rs 200/- shall be reported to the officer commanding Armed Force Institute of Nutrition, whose opinion shall be recorded by the financial authority competent to dispose of the case in the board's proceedings in all cases of doubt. This rule shall not apply to cases in which the destruction of stores is ordered by a medical officer on sanitary grounds nor to cases which stores affected are obviously valueless and unfit for disposal otherwise than by destruction. See also Annex A to this volume and Financial Regulation Volume 1 Chapter 2.

113. **Disposal of Condemned Articles.** As regards disposal of condemned articles see Army Service Corps Regulations Rule 90. The write off on account 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 annex A to this volume and Financial Regulations Volume 1 Chapter 2.

114. **When Purchase of Forage for Transport Animals may be Made Regimentally.** When no representative of the Army Service Corps is present with transport animals on command forage for them shall, if necessary, be purchased by the person incharge animals.

115. **Last Pay and Forage Certificates of Men and Animals Left en-route 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.

116. **Procedure Regarding Bills for Repairs to Mechanically Propelled Vehicles in Civilian Shops.** Bills for repairs of mechanically propelled vehicles in civilian shops at stations, where there is no EME workshop unit or detachment, up to a maximum of Rs 50/- for any one repairs authorised by the local senior EME officer or where there is no EME officer by the senior officer of the Formation HQ or other establishment to which vehicles concerned have been allotted for duty, shall be submitted to the CEME/ADEMLE of the division or log area concerned for countersignature and transmission to the Controller of Accounts for payment.

117. **A Junior Commissioned Officer, drawing an acting allowance or one duly appointed by the formation 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 Junior Commissioned Officer is authorised to sign according to the circumstances of each case (See also rule 33).

118. Services Rendered to and by Other Departments

a. When service are rendered to a civil department, or supplies made to or received from a civil department, the following procedure shall be observed: -

1) For Services Rendered to Civil Departments. The transport indent and order (PAFZ-2150) relating to Government or hired transport supplied by the army, should be clearly enforced by the Army Service Corps 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 Controller of Accounts 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.

2) 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.

3) 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.

b. When services are rendered or supplies made by Army to the Pakistan Navy, Air Force or Military Engineer Service and vice versa, the relevant vouchers will be endorsed as debitable to Pakistan Navy, Air Force, Military Engineer Service or Army, as the case may be. This is necessary to enable the Controller of Accounts concerned to make necessary adjustment in the accounts. In the case of supplies made to civil departments the Accountant General of Pakistan Revenues will debit the charges against the department concerned.

Note:- Inter- departmental adjustments between the various arms of Defence Services are held in abeyance.
CHAPTER V - MILITARY FARMS

SECTION 1 - POWERS OF OFFICERS OF DIRECTING AND EXECUTIVE STAFF

119. **Powers of the Director of Remounts Veterinary and Farms (Farm Wing).** In addition to the powers under Financial Regulations, Volume 1, the Director of Remounts Veterinary and Farm shall also exercise the following powers in respect of military farms, namely:

- 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 50,000.00 and additions or alterations to buildings and unauthorised works up to Rs 12,500/-.

- d. Powers to conclude leases of land, building, military farms, 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.

120. **Powers of Deputy Director, Assistant Director or Deputy Assistant Director Remount Veterinary and Farms**

- a. In addition to financial powers as laid down in Financial Regulations, Volume 1, they are 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 the minimum of basic pay scale number one.

- b. New articles, buildings and their fixtures and machinery costing Rs 1000/- or less and minor works (including expenditure on additions or alterations to buildings) up to a limit of Rs 1000/- shall be sanctioned by the above officer as a charge against revenue. Expenditure on permanent building and plant and machinery costing over Rs 1000/- for any one item is chargeable to capital account* and requires the sanctions of Government.
c. The exercise of financial powers of Deputy Assistant Director of Remounts, Veterinary and Farms, (Farms Wing) at General Headquarters Deputy Director, Military Farms, Okara, Assistant Director, Remount, Veterinary and Farms or Deputy Assistant Director, Remount, Veterinary and Farms, Headquarters Log Areas, shall be limited to expenditure chargeable only to revenue account. The Deputy Director, Remount, Veterinary and Farms, Assistant Director of Remounts, Veterinary and Farms (Farm Wing) at General Headquarters and Deputy Director Military Farms, Okara, are competent to sanction the condemnation, demolition and sale of buildings, plant and machinery and live-stock borne on the capital account upto the limits of Rs 3200/- in each individual case. They are also competent to order the destruction of live-stock borne on the capital accounts at a value not exceeding Rs 3200/- in each case when such live-stock has been certified by a Veterinary Officer to have been incurably red (see also annex A). These powers will be restricted to Rs.1600/- only by the Assistant Director Remount, Veterinary and Farms or Deputy Assistant Director Remount Veterinary and Farms Headquarters Logistic Areas.

Note: *Articles classified as "Capital" mean those which can reasonably be expected to last for a term of years and of which the value exceeds Rs 200/- plant, utensils, spare parts 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 or stock book and on issue for farm use in the unpriced inventory-book.

121. Powers of Farm Officers or Managers. Farm officers or Managers have no financial powers. Deputy Assistant Director of Remounts, Veterinary and Farms (Farms Wing) may authorise the incharge farm to make local purchases up to a limit not exceeding Rs.200/- on any one item and to make advances in accordance with rule 126.

Note:- For the purpose of this rule, the term, "Incharge Farm" includes farm officer, manager or supervisor who may be placed incharge of a farm or factory, as well as a Supervisor. Assistant Supervisor, Junior Commissioned Officer or Non Commissioned Officer placed incharge of a branch farm, or detached baling depot.

122. Disposal of Trees. The cutting of trees on farm lands and the disposal of wood obtained therefrom shall be sanctioned by the Deputy Assistant Directors 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 Deputy Assistant Directors of Remounts, Veterinary and Farms (Farms Wing) showing:-
a. The number of different types of fruit trees (eg, mango, palm, etc);

b. The method of disposal of the produce, ie, whether under farm arrangements or by contract.

c. The total receipts from year to year.

SECTION 2- PREPARATION OF BUDGET ESTIMATES AND CONTROL OF EXPENDITURE

123. Appropriation for Expenditure. The appropriations for expenditure under Head-XLVII/58- Defence Services-Effective, Main Head 3-Manufacturing Establishments, Sub-Head-A-111itary Farms, shall be administered and controlled under the following rules:-

a. The Director of Remounts, Veterinary and Farms is the administrative authority at General Headquarters under the Quartermaster General responsible for the control of expenditure.

b. The budget estimates of expenditure for each military farm shall be prepared on the prescribed form supported by details in respect of establishment charges on the prescribed form. They shall be prepared with reference to the instructions in Financial Regulation Volum 1, by the Farm Officer or Manager of the Farm. The Farm Officer or Manager of each farm shall forward the estimates to the Deputy Assistant Director concerned so as to reach him by the prescribed date. The Deputy Assistant Director concerned shall, after scrutinising the proposed expenditure, consolidate the estimates of the several farms in his area; include the estimates in respect of administrative staff and submit a consolidated estimate with necessary details of establishment and fodder requirements to the Director, Remounts, Veterinary and Farms by the prescribed date.

c. The Director, Remounts, Veterinary and Farms shall consolidate the budget estimates received from the Deputy Assistant Director, Remount, Veterinary and Farms and forward to the Budget Directorate General Headquarters by the prescribed date of each year a consolidated budget estimate of requirements as anticipated by him. Subject to any observations made by the Budget Directorate and the orders of the Chief of the Army Staff the consolidated budget shall form the basis of the budget provision for the ensuing year.

d. The appropriations made in the sanctioned Army Budget Estimates under the sub-head shall form the limit within which authorised expenditure may be 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 Financial Regulations, Volume 1).
e. The Director, Remounts, Veterinary and Farms, shall be responsible for watching carefully the progress of expenditure against the appro-
priations under each sub and minor head and for securing re-appropriations or additional appropriations whenever the sanctioned allotment for each farm is likely to be exceeded (see Financial Regulations, Vol I). To enable him to exercise this check, the MAG 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 Financial Regulations, Volume I.

f. Savings due to non-expenditure of provision for a specific measure, cannot be re-appropriated without the sanction of Government.

124. 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 123 a to d shall be followed.

125. Preparation and Payment of Pay Bills of Military Farms, Assignments at the Credit of Deputy Assistant Directors and Maintenance of a Register for Recording Expenditure

   a. The cash assignments for all military farms are placed at the disposal of the Deputy Director Military Farms/Assistant Director Remount, Veterinary and Farms/Assistant Director Military Farms/Deputy Assistant Director Remount, Veterinary and Farms and drawn against that assignment on cheques signed by them, vide rule 59.

   b. The pay and travelling bills of regular officers and personnel shall be submitted to the Controller of Accounts concerned for payment.

   c. Deputy Director Military Farms/Assistant Director Remount, Veterinary and Farms/Assistant Director Military Farms/Deputy Assistant Director Remount, Veterinary and Farms shall maintain a register for watching expenditure against the budget allotment compiled from the monthly accounts of each farm.

SECTION 3 - ADVANCES, ACCOUNTS AND SALE OF PRODUCE

126. Advances

   a. Subject to any restrictive orders, Deputy Director Military Farms/Assistant Director Remount, Veterinary and Farms/Assistant Director Military Farms/Deputy Assistant Director Remount, Veterinary and Farms are empowered to make advances to any person (except to them selves) or 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:-

   (1) Rs 2,000/- to any person other than a member of the farm staff.
   (2) Rs 1,000/- to supervisors of farms.
(3) Rs 500/- to assistant supervisors, storekeepers and sub-assistant supervisors of depots where no permanent staff are employed.

(4) An amount not exceeding half the security deposit in the case of sub-assistant supervisors of farms.

(5) 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.

b. (1) Ordinarily each such advance shall be adjusted before another 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 Deputy Director Military Farms/Assistant Director Remount, Veterinary and Farms/Assistant Director Military Farms/Deputy Assistant Director Remount, Veterinary and Farms 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 Officers or Managers.

(2) Deputy Director Military Farms/Assistant Director Remount, Veterinary and Farms/Assistant Director Military Farms/Deputy Assistant Director Remount, Veterinary and Farms 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 that the outstanding amount does not exceed Rs 200/- in each case and that the balance of the unadjusted advance together with the further sum advanced does not exceed Rs. 2000/- in each case.

c. Deputy Director Military Farms/Assistant Director Remount, Veterinary Farms/Assistant Director Military Farms/Deputy Assistant Director Remount, Veterinary and Farm 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.

d. Advances in excess of the limits specified above shall require the previous sanction of the Director, Remounts, Veterinary and Farms. The extent to which
he may sanction such advances shall be limited to Rs 2000/- in the case of farms staff and Rs 5000/- in other cases.

127. Elimination of Paisas from Capital Accounts. Paisas 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.

128. 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, eg, 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: -

(1) Medical Stores Depots.

(2) Army Service Corps.

(3) Ordnance.

(4) Remount Wing of Remount Veterinary and Farms Corps.

(5) Military Engineers Services.

(6) Civil hospitals and civil jails.

f. Purchases made by the Deputy Director, Defence Purchase (Army).

g. Water and land revenue charges due to civil departments.

h. Performa charges for rent of Government lands.

j. Other inter-departmental charges.

129. Government Account Bearing Interest and Free From Interest
a. 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.

b. The capital assets making up these two accounts shall be exhibited under three separate heads, namely:

1. A valuation of capital items, the expenditure on which was incurred prior to 1st April 1918.

2. A valuation of capital items, the expenditure on which was incurred on or after 1st of April 1918.

3. 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.

c. Interest shall be charged as under:

1. On b (1) above Rs 3.3252 per cent per annum.

2. On b (2) above, the average rate published by the Ministry of Finance (Military) for all capital expenditure incurred on or after 1st April, 1918.

d. Profit or loss will not be carried to this account but to the reserve funds account mentioned in rule 142.

130. Funds to be Deposited in Bank or Treasury

a. It is necessary for the safety of Government money that the incharge of a farm should have a personal deposit account opened with a branch of the National Bank of Pakistan, scheduled bank or local treasury as provided for in Financial Regulations, Volume 1. The limit of the cash balance which shall remain in the account in each case shall be fixed by the Controller of Accounts in consultation with the Deputy Director Military Farm, Assistant Director, Remount, Veterinary and Farms, Assistant Director, Military Farms or Deputy Assistant Director, Remount, Veterinary and Farms.

b. The personal deposit account shall be operated by the incharge farm and cashier on their joint signatures.
131. *Duties of Cashiers*, 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. The duties of clerks employed as cashiers in the military farms are as follows.

a. Receiving cash in legal tender coins or notes.

b. Making necessary cash payments in the presence of Deputy Director, Military Farm, Assistant Director. Remount, Veterinary and Farms, Assistant Director. Military Farm or Deputy Assistant Director Remount, Veterinary and Farm or Incharge Farms,
c. Recording receipts and payments in relative books.

d. Safe conveyance of cash to and from bank or treasury and safe custody of cash in hand.

132. **Reports and Returns Submitted to the Controller of Accounts**

a. The following monthly returns shall be submitted by all dairy farms to the Controller of Accounts through the Deputy Director Military Farms/Assistant Director Remount, Veterinary and Farms/Assistant Director Military Farms/Deputy Assistant Director Remount, Veterinary and Farms concerned in the prescribed forms:-


(2) List (in duplicate) of cheques drawn from the treasuries or banks.

(3) List in duplicate of remittances into treasuries supported with original treasury receipts.

(4) Departmental transfer receipts and payments supported with required vouchers.

(5) Cash balance report.

(6) Statements showing amount paid to establishments and deductions made therefrom on PAF(DF)-39.

(7) List of cheques cancelled during the month.

(8) Capital account.

(9) Monthly pay bill of the establishment.

b. The yearly balance sheet, trading account and connected statement shall be certified by the Controller of Accounts or other responsible officer appointed by him.

133. **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 where from it has come shall be shown alongside it, eg, right throughout there must be shown with every entry the folio of every other book in which the same entry appears. The column "Folio" shall show the number of the corresponding entry in that register. Thus R 1/3, R for register, 1 for the number of register and 3 for item number of entry in register.
134. **Responsibility of Controller of Accounts.** The Controller of Account 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 47.

135. **General Supply Rate for Fodder.** The general supply rate for fodder supplied by the Farms Wing of Remount, Veterinary and Farm 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:-

<table>
<thead>
<tr>
<th>Types of fodder</th>
<th>Percentage to be Adopted for Conversion into Hay Equivalent</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Hay, bhoosa, kirbi, rice-straw</td>
<td>100%</td>
</tr>
<tr>
<td>bedding and other kinds of dry fodder</td>
<td></td>
</tr>
<tr>
<td>(2) Green fodder (other than silage)</td>
<td>16.66%</td>
</tr>
<tr>
<td>(3) Silage</td>
<td>40%</td>
</tr>
</tbody>
</table>

b. The total expenditure on fodder as worked out on PAF(DF) 42 will be reduced by:-

(1) The cost of fodder received by transfer.

(2) Incidental charges on fodder transferred to other farms.

(3) The baling charges.

c. The general supply rate per 100 kg 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 above.

Note: The cost of fodder transferred between farms and of that transferred from farms to meet army service corps demands shall be worked out on the basis of general supply rate of producing or purchasing farm plus incidental and freight charges to the place of issue.

136. **Payment Issue Rates of Fodder and Vegetables**

a. **Fodder**
(1) Army service corps depots obtaining fodder from the Farms Wing of Remount Veterinary and Farms Corps. The payment issue rates will be the rate noted on the issue vouchers of the Farms Wing of Remount, Veterinary and Farms Corps after incidental charges incurred by the Army Service Corps Depots (including any carting, baling charges) have been added to it.

(2) Army Service Corps 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 army service corps local purchase articles is calculated.

(3) Army Service Corps Depots obtaining fodder party from the Farms Wing of Remount Veterinary and Farms 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.

(4) Payment issue rate of fodder for each station of supply will be fixed on the above lines by Controllers of Accounts concerned annually and notified (before the 30th June) in Logistic Area Order. The rate so notified will be in operation during the following financial year. To enable them to take necessary action in this respect, officer commanding (Army Service Corps)s, supply depots, will compile a statement of all fodder obtained from the various sources during each year ending the 31 December showing the value thereof and incidental freight and baling charges thereon. This statement will be rendered to the controllers of accounts by the 31st January of the year following that to which it pertains.

b. Vegetables. The last audited production rate of garden concerned plus 10% supervision charges shall be adopted as the payment issue rate with effect from the first day of the month following its publication.

137. Sale Rates of Dairy Produce. The sale rates of dairy produce shall be fixed by the Quartermaster General, Remount, Veterinary and Farms Directorate with the concurrence of the Financial Adviser (Army) and revised from time to time as found necessary.

138. Manner in Which Free Issues of Dairy Produce are Made and Accounted For
Incharge farms responsible for the supply shall fix in consultation with the officer commanding military hospitals 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 months notice but this may be reduced to a fortnight when it is likely that there will be unusual fluctuations in the demands.

b. Military hospitals shall not pay in cash 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 vouchers for issue made to military hospitals and other services. The Local Audit Officer's acknowledgement shall be obtained and recorded with the office copies of the forwarding memoranda.

SECTION 4 - ACCOMMODATION AND RENT

139. Rules Regarding Assessment and Recovery of Rents for Residential Buildings

a. Rent for residential buildings in charge of the Farms Wing of Remount Veterinary and Farms Corps shall be assessed in accordance with Quarters and Rents Regulations 1985 on PAFW-2239, which shall be submitted through the Controller of Accounts.

b. All farm employees (except those entitled to free accommodation) irrespective of category whether on monthly or daily rates of pay for the period of their employment will pay house rent at 5 percent of the salary. However Government servants who are allotted one room or butted accommodation shall pay rent at 5 percent of salary or assessed rent whichever is less; provided that if a Government servant who is required temporarily to live in one room or hutted accommodation, is offered or allotted accommodation of his proper entitlement and he refuses to move into it, recovery of rent shall be made at 5 percent of salary even in respect of one room or hutted accommodation occupied by him.

c. The farm employees who are in receipt of pay in the existing scales of pay will continue to pay rent at 10 percent of salary.

d. Recovery of rent from the Defence Services and Civil Officers and other who occupy rest houses in charge of Military Farms shall be made at the rate laid down by Director, Remount, Veterinary and Farms Corps from time to time. These occupancy charges shall be paid in cash to the officer-in-charge of the farm and credited by him to Government through the farm accounts.

e Military farm employees drawing pay in the basic pay scale Nos. 1 and 2 shall be exempt from recovery of house rent in respect of residential accommodation provided by the Government.

140. Collection and Adjustment of Rents. Rents for quarters in charge of the Farms Wing of Remount, Veterinary and Farms Corps and occupied by the farm
employees shall be credited to Government through the accounts of the farm concerned (See Quarters and Rents Regulations, 1985, rule 40).

141. Accommodation of Farm Employees

a. Personnel entitled to Government accommodation: -

   (1) If available, suitable accommodation on charge of the farms wing will be allotted.

   (2) Failing (1) above the Deputy Director or Assistant Director, Remount, Veterinary and Farms concerned will approach the officer commanding station to: -

      (a) Provide suitable Government accommodation.

      (b) Hire suitable private accommodation.

      Note: Government sanction for the hiring of accommodation is not necessary for the above personnel.

b. Personnel not entitled to Government accommodation: -

   (1) As far as possible such personnel shall be accommodated in existing farm quarters and rent charged in accordance with rule 139.

   (2) Government sanction is necessary for hiring accommodation for this class of personnel whose pay is more than Baste Pay Scale No 2 and who cannot be accommodated under (1) above.

   (3) When the hiring of accommodation for personnel not entitled to be housed by the Government, including those who are exempted from payment of rent, vide rule 139, is considered necessary, Deputy Director Remount, Veterinary and Farms or Assistant Director, Remount, Veterinary and Farm will submit proposals through the Controller of Accounts concerned to the Director, Remounts, Veterinary and Farms.

   (4) When submitting proposals to the Director, Deputy Director or Assistant Director, Remounts, Veterinary and Farms 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.

(5) When forwarding proposal for hiring private accommodation Assistant Directors will certify that the officer commanding stations is unable to provide Government accommodation.

(6) The Director, 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 Remount, Veterinary and Farms Corps whose pay is higher than Basic Pay Scale No.2.

SECTION 5 - RESERVE FUNDS AND APPRECIATION AND EPRECIATION OF STOCK

142. Reserve Fund

a. A departmental proforma account subsidiary to the accounts 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.

b. The fund shall be regulated by the following rules: -

(1) 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.

(2) 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.

(3) The accounts of the Defence Services shall not include this fund which shall be audited by the Controller of Accounts.

c. Interest at the rate notified by Ministry of Finance (Military) 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 July which stands in the books of military farms. This interest will be credited to revenue in the trading account of the year.
Rules for the Appreciation and Depreciation of Live-Stock and Depreciation of Dead Stock and Buildings on Military Farms

a. Live-Stock
   (1) Mature stock shall under no circumstances be appreciated in value.

   (2) The mature stock shall be depreciated at 5 percent per annum on their book value on 1st July each year.

   (3) Young stock shall be valued:

      (a) On attaining the age of one year.

      (b) On attaining the age of two years,

      (c) On being sent to a young stock farms if not already valued under (a).

      (d) On being drafted into a herd as mature animals.

   Note: The term "maturity" means calving in the case of milt cattle, down calvers in the case of young stock farm animals and service in the case of bulls and draught animals.

   (4) The value will be fixed by the Deputy Director or Assistant Director with the concurrence of, the Director, Remounts, Veterinary and Farms in the case of (a) and (b) on the market value of these animals and in the case of (c) and (d) on the market value of the animal on dry basis.

   (5) No depreciation shall be taken into account for young stock until they are re-valued as mature animals under (3) (d). Thereafter they shall be dealt with under (2) above.

   (6) Animals purchased in the open market in full milk shall be re-valued by the Deputy Director or Assistant Director with the concurrence of the Director, Remounts, Veterinary and Farms on a dry basis during their first location and the reduction in value shall be debited in equal monthly instalments as depreciation that year for _____ as the case may be; thereafter they shall be those year dealt with as laid down in (2) above.

b. Dead Stock

   (1) In no circumstances will dead stock articles be appreciated in values.
(2) The dead stock will be depreciated at 2-5 percent per annum on book values on 1st July each year.

(3) All such articles purchased during a year will be depreciated at the rate of 5 percent per annum from the first of the month following that in which they are actually taken into use.
c. **Building**

(1) Depreciation on buildings will be 2.5 percent per annum excepting temporary buildings the cost of which will be debited to revenues.

(2) The depreciation on a building will commence from the first day of the month following that in which it is ready for occupation.

(3) The assessed rent of Military Engineer Services buildings temporarily occupied by farms will be ascertained from the Military Engineer Service Authorities at the beginning of each year and one-twelfth thereof will be adjusted in the accounts each month. The assessed rent will be reduced by actual maintenance charges incurred in the case of Military Engineer Services' buildings which are maintained at the expense of the farms.

(4) Rent in respect of Military Engineer Services buildings occupied during a year will be adjusted from the first of the month following that in which they are occupied.

**Note:**

1. No depreciation will be charged on capital items (buildings, live and dead stock) after their value has reached the residual value of Rs. 10.00 or below in the case of the live-stock and Rs. 200.00 or below in the case of buildings and dead stock.

2. Whenever the value of any capital (plant and machinery and buildings) reaches Rs. 200.00 or below by process of depreciation, such articles will not be transferred to unpriced Inventory Book (PAFD-38), but will continue to stand on Priced Inventory Book.

144. **Rules for the renewals Reserve Fund Of Military Farms.** The renewals reserve fund or military farms shall be regulated in accordance with the rules in Annex D to this Volume.

**SECTION 6 - RULES ON MISCELLANEOUS MATTERS**

145. **Books and Forms.** A fist of the forms which have been standardised as PAF (DF) series for use in Military Farms is contained in classified list of army standard form.

146. **Standing Orders.** Detailed instructions regarding books and accounts are embodied in standing orders which shall be issued to Audit Officers. Amendments to these orders shall be approved by the Director, Remounts, Veterinary and Farms in consultation with the Military Accountant General.
147. Disposal of Surplus, Obsolete and Waste Stores

a. Disposal of all surplus stores is controlled by the Director, Remounts, Veterinary and Farms (See Financial Regulations Volume I).

b. The products and by-products of the farms wing of Remount, Veterinary and Farms Corps which are not required for Government use shall be sold to the best advantage of the State under the orders of Deputy Director, or the Assistant Director, Remount, Veterinary and Farms (farms wing). In the case 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.

c. The disposal of hides and skins of animals will be carried out by contracts concluded by the Army Services Corps. The disposal of hides, skins, bones and fat of deceased or destroyed animals of military farms, remount depots and breeding areas shall be carried out through contracts concluded by Director, Remount Veterinary and Farms. (See Financial Regulations, Volume I).

d. Sale account of these stores shall be prepared under the provision rule 42 and sent to Controller of Accounts concerned.

148. Rules Regarding Security Deposits

a. Register of security deposits on the prescribed form shall be maintained by the incharge farm or the Director or Assistant Director, Remount, Veterinary and Farms (Farms) to whom security deposits have been pledged. These deposits shall be proved annually in prescribed form.

b. In order to ensure that farm registers and the records in the audit-office agree, incharge farms or Deputy Director or Assistant Director, Remount, Veterinary and farms (Farms) shall furnish the Audit Officer on the 10th July of each year with a list of cash security deposits outstanding on the 30th June.

c. The Controller of Accounts shall be informed of the transfers in cases where deposits are in his custody (See also Financial Regulations, Volume I).

d. 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.

e. Transfers and repayments of cash securities and the periodical
payment of interest on Government promissory notes shall be excluded from the total farm expenditure.

149. Rules Regarding Telephones. See Chapter X.

150. Articles for Departmental use in Offices of Assistant Directors. All articles of a non-consumable nature obtained for departmental use in the office of Deputy Director, Remount, Veterinary and Farms shall be accounted for in the unpriced inventory. This register shall be made available for inspection by the Local Audit Officer.

151. Maintenance of Private Milch Cattle by Military Farms Staff at Young Stock Farms and Recovery of Grazing Charges therefore

a. The under mentioned staff of military farms are entitled to maintain private milch cattle at young stock farms provided these animals are maintained strictly for domestic purposes, namely, for production of milk for personal use of the individual concerned and their families:

(1) Deputy Director Military Farm Headquarters Okara Group of Military Farms.

(2) Farm Officers.

(3) Managers.

(4) Supervisors.

(5) Assistant supervisors.

(6) Store keeper.

(7) Sub-assistant supervisors.

(8) Clerks including those employed in the office of the Deputy Director, Military Farm Headquarters group of Military Farms.

b. No individual of any of the categories mentioned above is permitted to maintain more than one such animal at a time.

c. Recovery on account of grazing charges for private milch cattle so maintained will be made at the rate of one hundred rupees per mensum per milch animal with or without a calf.

SECTION 7 - MILITARY FARM OKARA
152. Rules relating to the Military Farm at Okara are contained in the Annex E to this volume.
153. Rules which are generally applicable

a. The general rules in Chapter I shall be observed wherever applicable.

b. The unit accounts of the remount squadrons shall be prepared in accordance with the provisions of Chapter II.

c. The provisions of rule 118 are also applicable to the accounts of the Remount Wing of the Remount, Veterinary and Farms Corps.

d. As regards fixation of rate for stores purchased by remount depots see Financial Regulation, Volume I.

154. Powers of Director. The Director, Remount, Veterinary and Farms shall exercise the financial powers to accord administrative approval of remount works in respect of authorised minor works upto Rs.10,000.00 and additions and alterations to buildings and unauthorised works upto Rs. 2,500.00.

SECTION 2 -- INSTRUCTION REGARDING CASH BOOK AND CASH ACCOUNTS

155. Accounts and Returns Maintained by Remount Depots. In addition to the books and forms, standardised as PAF Remount series and other Pakistan Army Forms, in use, the following accounts and returns shall be maintained by officers commanding remount depots:


b. Monthly cash account current (PAFA-126) with supporting schedules as follows:

(1) Receipt and recoveries on prescribed form.

(2) Cash security deposit receipts in PAFA-175.

(3) List of cheques drawn.

(4) Disbursement statements.

(5) Remittances to banks and civil treasuries on prescribed form.

(6) Cash security deposits - repayments.

(7) List of drawn cheques cancelled in PAFA-133.
(8) Departmental transfer _________ receipts on prescribed form.

(9) Memorandum of advances on prescribed form.

(10) Schedules on account of GP Fund.

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

156. Accounts Prepared by District Remount Officers. Remount purchasing officers (District Remount Officers) granted cash assignments shall furnish to the Controller of Accounts 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 PAFA-126 supported by prescribed form showing the amounts drawn by cheques during the previous month and vouchers for expenditure. Separate accounts shall be prepared in respect of horses, mules, camel and bullocks. Payments on account of the purchase of young stock animals may be made to the actual sellers and their receipts obtained duly stamped. 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 vouchers receipted 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 Controller of Accounts. Feeding charges shall be accounted for in the form given in Appendix VI to Remount Regulations. The accounts maintained in connection with purchases abroad are laid down in paragraph 54 of Remount Regulations, rule 65.

157. Instructions for writing up Cash Book. The following instructions for writing up the cash book PAFA-811 (large and small) shall be observed. (See also rule 60).

a. The cash book shall contain all receipts and payments. Full description of each receipt or payment shall be given in the column "Particulars."

b. Separate monthly consecutive voucher numbers shall be assigned to all disbursements of the cash book. (See rule 37).

c. The initial letters of the various schedules eg "D.T.R" for departmental transfer receipts and "T.I.F" for trust interest fund shall be entered against each transaction.

d. The adjustment of advances shall be made by crediting advances and
debiting disbursements.
e. The adjustment of recoveries against "effected" by officers commanding other remount depots shall be made by crediting "advances" and debiting departmental transfer payments.

f. Recoveries from cash security deposits shall be adjusted by crediting "Receipts and recoveries" and debiting "Security Deposits Repayments".

158. Instructions Regarding Preparation of Schedules

a. All entries which appear in any schedule shall first appear in the cash book PAFA-811 (large and small). The several schedules shall be posted daily from the cash book and cash account current shall be prepared direct from the schedules and will be accompanied by only those schedules in which transactions have been recorded.

b. No copies of schedules except 9 (see rule 155) need be kept. Money 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.

159. Issue of Receivable Orders for Amounts Received by Officer Commanding. Cash and currency notes for more than Rs.10.00 shall not, if avoidable, be received by officers commanding remount depots; when tendered, a receivable order (PAFA-507) on the nearest treasury shall be furnished to the tenderer and the treasury receipt shall support the entries in the cash book and schedules.

160. Cash Balances to be shown in Cash Accounts Current. Except in the month of June when any cash balance shall be paid into the treasury on or before the 30th June, monthly cash balances shall be shown in the cash account current.

161. Maintenance of Separate Accounts for each Financial Year. The accounts for each financial year shall be kept entirely separate and all items of advances which cannot be adjusted by the end of June shall be brought forward month by month in supplementary cash accounts current for June supported by separate schedules and vouchers until every item has been adjusted.

SECTION 3 - INSTRUCTIONS ON MISCELLANEOUS POINTS

162. Accounting for Stores. Articles shall neither be received into nor issued from stores without the written order (PAFZ-2135 or S-1619) of the Officer Commanding, Remount Depot, and all transactions shall be recorded daily by the godown overseer except in the case of articles purchased for a particular work and delivered direct to that work which will be recorded only in PAFR-1486 and PAF11-1487. The daily receipt and issues of grain and fodder shall also be recorded in PAFR-1483.
163. **Rate of Fodder Rations Issued to Officers Charges.** The price of rations issued to officers charges purchased from remount depots for consumption on the journey to destination vide rule 73 shall be assessed at the payment issue rate of the station of supply concerned (see rule 136 above and Financial Regulations, Volume I).

164. **Expenditure on Minor Repairs and Maintenance of Remount Buildings.** Subject to any restrictive orders of the Director, Remounts, Veterinary and Farms, District Remount Officers and officers commanding remount depots are empowered to incur expenditure on minor repairs and maintenance of remount buildings within the amount allotted to them for this purpose from the annual maintenance grant controlled by the Quarter Master General, Director, Remount, Veterinary and Farms will make separate allotments for construction and repairs or maintenance.

165. **Rents of Army Remount Buildings**

   a. Rents of quarters in charge of the Remount Wing of Remount, Veterinary and Farms Corps shall be assessed by the Director, Remounts, Veterinary and Farms on PAFW-2239 in accordance with the rules prescribed in Quarters and Rents Regulations, rule 9. The remount formation shall submit a rent return monthly so as to reach the Controller of Accounts concerned not later than the 23rd day of the month for all buildings in charge of the Remount Wing.

   b. 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.

   c. All civilians belonging to the Remount Wing of Remount, Veterinary and Farms Corps shall pay rent with reference to the rules laid down in Quarters and Rents Regulations rule 46 (a), subject to the concessions authorised in rule 139 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 which ever is more.
CHAPTER VII - ORDNANCE ACCOUNTS

166. Rules Regarding Ordnance Accounts and Duties of the Military Accounts Department.

a. In addition to the general rules in Chapter I, VIII, IX and Annex A to this volume and the rules in Army Equipment Regulations and Ordnance Regulations the following special rules apply to ordnance accounts.

b. The Military Accounts Department may call for such returns or details of work as they may require, and they alone may insert rates and values in receipt; issue and expense vouchers and loss statements.

167. Expenditure on Repairs. Officer-in-charge of EME or Ordnance Establishments may authorise expenditure on repairs to stores borne on charge in EME or ordnance establishments or with units as repairable, provided that the expenditure involved is covered by budget provision.

168. Supply of Stores by other Departments to Ordnance Establishments. Stores not supplied by ordnance which are required for the upkeep of ordnance establishments shall be demanded, as required, from the supplying agency. 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 Army Service Corps shall be debited to the monetary allotment for articles in use.

169. Adjustment of Ledgers in Ordnance Establishments and Units.

a. Transactions of transfer or adjustments of ledgers in ordnance establishments and units shall be made under one of the following heads:-

<table>
<thead>
<tr>
<th>Heads</th>
<th>Nature of Transaction or Adjustment</th>
<th>Form to be used</th>
<th>Ordnance Establishments</th>
<th>Ordnance units</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Stores found to be surplus</td>
<td>PAFO-2787</td>
<td>PAFZ-2096</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>Stores found to be deficient</td>
<td>-do-</td>
<td>PAFA-498</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Stores heading to be transferred from one vocabulary section to another.</td>
<td>-do-</td>
<td>PAFZ-2096</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Stores found to differ in condition from that in which they are borne on</td>
<td>-do-</td>
<td>PAFZ-2096 and PAFA</td>
<td></td>
</tr>
</tbody>
</table>
the ledger.
b. **Head A**

(1) In the case of Army Ordnance Corps establishments when a surplus is used as a set off against similar deficiencies PAFO-2787 shall be used.

(2) 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 surplus ages in future.

c. **Head B**

(1) 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 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 Competent Financial Authority 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 Inquiry shall be assembled in accordance with rules in FR Volume I. The Competent Financial Authority shall ensure that the rules in Financial Regulations Volume I, Chapter 2 and in Chapter 8 of these regulations regarding losses of stores are fully observed.

(2) 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 officer -in charge ordnance establishments on the strict understanding that sole responsibility rests on him, may authorise group office, sub depot commander, Deputy Commandant or Deputy Chief Ordnance Officer to approve such adjustments and sign adjustment vouchers, 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:

(3) When the 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 sub rule (1) above.

d.  **Head C.** The authority part list of changes for the transfer shall be recorded on the form.

e.  **Head D**

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

   (2) The amount of loss involved to be dealt with by the competent financial authority shall be assessed in accordance with the rules in Financial Regulations, Volume I and in Chapter IX of these Regulations.

   (3) In the case of stores held on deposit by factories on behalf of the Serviceable Director of Ordnance Service when unserviceable articles are, as repairable a result of stripping, conditioned as unserviceable the net amount of loss, ie, 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 competent financial authority.

   (4) Change in condition of small arms in stock:-

      (a) When small arms borne on ordnance establishment books in a higher condition than unserviceable are sent to the Pakistan Ordnance Factory, for stripping to ultimate components, they shall be struck off charge as unserviceable and the full value of 50 percent thereof, according as the small arms are held on charge as serviceable or repairable shall be adjusted on expense vouchers.

      (b) When small arms borne on ordnance establishments books as serviceable are rejected by the inspector, small arms, as unfit for issue to troops they shall be adjusted on an expense voucher provided the defects are not due to (a) lack of suitable storage accommodation. or (b) failure to look after the small arms properly when in store in which case the change in condition shall be dealt with by the
competent financial authority on loss statements PAFO2787 which shall be supported by the report of the inspector of small arms.

(5) When stores borne on ordnance 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 PAFO-2787 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 sub rule (4)(b) above.

Note:- For this purpose, the 'Inspector responsible for the stores' shall be the Electrical Mechanical Engineers or Signals representative in the case of technical stores and the incharge issue section in the case of general stores.
CHAPTER VIII -- LOSSES

170. General

a. For general procedure for dealing with losses and for showing the amounts on loss statement, see Financial Regulations, Volume 1, Army Regulations (Rule) 330, 331 and 335 and Annex A to this volume.

b. Questions involving writing 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 should 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.

c. The original copy of a loss statement shall be signed by the competent financial authority in ink and produced for audit.

d. Except as provided for in Financial Regulations, Volume I rule 3~1 and annex A to this volume every loss shall be reported on PAFA-498 (AF Form 34) and sanctioned by the competent financial authority in consultation with his Financial Adviser even if the entire loss is made good by the individual (s) held responsible by the competent executive authorities.

Note: - The above procedure shall not be applicable to losses or damage to articles of public clothing in the possession of personnel below commissioned rank lost or damaged due to neglect or carelessness which is finally regularised by the officer commanding unit or formation on (PAFC-844) (PAF form 664 B) by cash recoveries from the individual concerned.

e. Loss statement (PAFA-498) (AFF-34) will be prepared in quadruplicate in each case of loss. One copy will be retained as office copy and triplicate copy will be sent to Local Audit Officer concerned for purpose of audit and pairing with the sanctioned copy. Original and duplicate copies, after necessary pricing will be submitted under normal channel to the competent financial authority through the Controller of Military Accounts or Local Audit Officer in his capacity as Financial Adviser. The competent financial authority will, after approving the loss statement return original copy to the originating unit or establishment, and the duplicate copy to the Local Audit Officer and Controller of Military Accounts concerned for record. In cases involving penal recoveries five copies of the loss statement will be made and the quadruplicate copy will be sent to the accounts office concerned for effecting recovery.
171. Procedure for replacement of Stores Lost or Damaged for which Cash Recovery is made
a. The following procedure shall be followed for the replacement of articles lost or damaged (vide Annex A) for which cash recovery is made from a person held responsible for the loss (see Financial Regulations Volume I):-

(1) The value of the articles lost shall be assessed on a loss statement PAFA-498/PAFC-844 (form 34 or 664-B for Air Force).

(2) The amount assessed shall either be recovered through the pay bill, individual running ledger account of the person concerned or it shall be paid by the officer commanding the unit into the treasury as a departmental receipt pertaining to the Controller of Accounts 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 Controller of Accounts concerned where no unit accountant is attached for adjustment.

(3) An indent supported by the loss statement for the free replacement of the articles lost or damaged shall be submitted to the ordnance establishment or supply depot concerned quoting the number and date of treasury receipt or the months' pay bill or individual running ledger account in which credit in respect of the articles damaged or lost has been afforded.

b. Recoveries in respect of the following stores lost, 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 field pay office or Unit Accountant concerned before the 25th of the month for debiting the amount due from the person concerned:-

(1) Clothing - Clothing Regulations, rules 139, 140, 7-10 and Equipment Regulations, Chapter 23 for Air Force.

(2) MT Stores Ordnance Equipment - Army Equipment Regulations, rules 106-108.

172. Procedure regarding Preparation and Disposal of Loss Statements for Losses of Hospital Equipment

a. In the case of losses for which recoveries are to be made from patients and hospital staff, the procedure shall be as follows:-

(1) Loss statement on PAFA-498 shall be prepared in triplicate, separately for each unit or formation.
(2) 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.

(3) The items of loss statements shall be priced by AFMSD Nowshera.

(4) When the value of the loss exceeds two hundred and fifty rupees, the original and duplicate copies shall be sent to the Controller of Accounts by the 10th of the month following that in which the loss occurred (the triplicate copy being retained as office record). The Controller of Accounts, 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 Controller of Accounts 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 Controller of Accounts but those of each unit shall be collected together and docketed with the month and the designation of the unit.

(5) After noting the amounts in the demand register, the Controller of Accounts shall retain the original copy of the loss statement and forward the duplicate to the Field Pay Office or the Unit Accountant for effecting recovery of the value from the person(s) concerned through the pay accounts. The Field Pay Office or Unit Accountant shall return this copy of the loss statement to the hospital with a certificate of credit endorsed thereon.

(6) Loss statements for losses of the value of twenty rupees and under shall not be sent to the Controller of Accounts. The original copy of the loss statement shall be forwarded by the hospital authorities direct to the Field Pay Office or Unit Accountant concerned. The Field Pay Office or unit accountant shall be responsible for the recovery and credit of amount to the state the responsibility of the hospital authorities being to obtain and record the acknowledgement of the Field Pay Office, or Unit Accountant for the receipt of the loss statement.

(7) In the case of losses for the amount exceeding twenty rupees the duplicate copy of the loss statement with the certificate of credit endorsed thereon, and in the case of losses of the value not exceeding twenty rupees the No and date of the Field Pay Office or Unit Accountant acknowledgement endorsed by the hospital authorities themselves will be utilized to support the indent for the free replacement of the stores.
(8) In order that recoveries may be effected promptly from men due
to proceed out of Pakistan the loss statements, if the value of the loss exceeds twenty rupees, shall be submitted to the Controller of Accounts 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 provision of rule 98 shall be followed.

b. 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 (a) (3) above. When the value of the loss exceeds twenty rupees the original copy shall be forwarded by the hospital to the Controller of Accounts for check and return. The original copies shall be utilized to support the indents for the replacement of the stores and the duplicate shall be retained as office record.

173. Instructions Regarding Losses of Stores in Transit

a. 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:

(1) The consignee shall sign on receipt vouchers for the quantity actually invoiced and shall, when necessary, specify the deficiencies and alterations in conditions and undertake to regularise. 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 exception see sub rule (5) charge off these discrepancies provisionally by means of an adjustment of Certificate issue voucher or conversion voucher in the case of Air Force and simultaneously make out a loss statement in duplicate for damage or deficiencies the original for submission to the competent financial authority and the duplicate for retention. The loss statement duly sanctioned by the competent financial authority 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.

(2) 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 despatched. The receipted vouchers, received back by him from the consignee duly signed 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 acquittance in full.

(3) If the loss can be attributed to the action or inaction of the
person responsible at either and 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 it 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 Controller of Accounts cited on the adjustment voucher and loss statement. In the case of claims against a railway, the procedure laid down move by rail see also Financial Regulations Volume 1 shall be followed.

(4) The competent financial authority at the consignee's end shall determine how the transit losses may be adjusted. In the case of dispute the matter shall be referred to the Services Chief at the consignee's end, if the amount involved is within his financial powers for final decision. Only cases exceeding his financial powers shall be referred to the government.

(5) Loss of petrol, oil and lubricants occurring between Army Service Corps supply depots and Air Force landing grounds shall be dealt with by the consigning depot on receipt of discrepancy reports (Air Force form 549) from the Air Force unit concerned.

(6) Losses in the transit of petrol, oil and lubricants from Air Force landing grounds to the Army Service Corps shall be debited to the Air Force head.

(7) When a unit returns ordnance clothing, medical and mechanical transport 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 accounted for under the section, ledger item number or designation accepted by the depot provided that such re-classification does not materially alter the description and value of the stores.

(8) In the case of EME or ordnance establishments, before a store is conditioned as repairable or retrievable, the cost of repair or retrievable shall be considered and in case of doubt the EME, officer concerned shall be consulted. Where the cost is likely to exceed 50 percent of the stock book rate of the store, condemnation and recovery of components shall normally be resorted to. Officers-in-charge of EME establishments will be guided by the circumstances and treat each case on its own merits.

(9) When ordnance stores or clothing are received back in EME or ordnance establishments and it is not possible to correctly condition
them as "S" "R" or PWS or "U", within a reasonable time, they shall be subjected to a preliminary examination for the
The purpose of verifying numbers and clearing receipt vouchers and shall then be brought to account as "D" (doubtable) until they can be finally inspected and conditioned. PAFO-2787 shall be used when the articles are transferred to their proper condition vide Rule 169. These orders shall 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 reasonable wear and tear, nor do they apply to stores returned by department not administered by the Ministry of Defence.

(10) The condition determined as in clause (7) 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 185 to 187 or where the change in condition is due to causes other than reasonable wear and tear. In these latter cases the condition shall be endorsed in red ink on all copies of the voucher.

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

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

(13) When ordnance stores are transferred from one ordnance establishment 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 granted and copies of correspondence together with a copy of the discrepancy report shall be attached to the receipted copy of the voucher. This 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 reasonable wear and tear.

(14) 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 the_____________ 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 Financial Regulations, Volume 1) the consignee shall bring on charge all the discrepancies and adjust them by a loss statement (Form 34) duly sanctioned by the competent financial authority concerned.

b. **Stores Received under incorrect Designation**

(1) 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. Discrepancies so reported will be settled between the consignee and the consignor and invariably reconciled.

(2) 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.

c. **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 a (1) above.

d. **Stores Received under Incorrect Sizes (Ordnance Stores Other than Clothing)**

(1) Where there is no difference in prices of stores of different sizes action will be taken as indicated in para a (1) above.

(2) 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.

174. **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 ie, if a transaction results in a loss, a loss statement is necessary.

175. **Losses in Transactions of Transfer of Ordnance Clothing and MT Stores.** See rule 169.
176. *Losses in MES.* For rules in respect of losses in the MES see Section 13 of the Regulations for the Military Engineer Service.

177. *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.

178. *Unavoidable Issues where Loss Statements are not Required.* See Annex A to this volume and Financial Regulations, Volume I.

179. *Losses in Transit Between Pakistan 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 or sealed in which case these will be brought on charge as invoiced. Any losses deficiencies or damages in transit shall be dealt with at consignee's end (See Financial Regulations, Volume I) and noted on the packing account. In cases where replacement or recovery of value from supplier is required or in case of losses 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. For action to be taken in respect of discrepancies in Army Ordnance Corps stores supplied to foreign Governments (See Financial Regulations, Volume I). In this case the sanctioned loss statements shall be attached to the receipted copy of the issue voucher.
CECHAPTER IX - REPAYMENT ISSUES

180. Fixation of Recovery Rates

a. The rules relating to the issue of Army Service Corps stores on payment are laid down in Army Regulation (Rules) and those applicable to other classes of stores are contained in Army Equipment Regulations, Volume I, Clothing Regulation, Financial Regulations Volume I; and other departmental regulations.

b. 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 Financial Regulations, Volume I. In respect of issues by the Farms Wing of Remount, Veterinary and Farms Corps see also Chapter VI.

c. The controller of accounts will notify the pricing party the unit/depot accountant, or local audit staff, or the controller of accountant main office to whom vouchers shall be sent for pricing by the units and formations located in his audit area.

d. The value of ordinary packing material is included in 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 or any other charges such as export duty and port dues are incurred, these shall be recovered in addition.

181. Payment Issue Vouchers for Army Service Corps Stores

a. Army Regulations (Rules) Chapter XIII Section 3 refer.

b. Issues to Foreign Government as well as to Foreign Air Craft Visiting Pakistan on Delivery and Command Flights. The cost shall be adjusted by the Controller of Accounts concerned.

182. Procedure Regarding Recoveries for Supplies and Services Other than by Army Service Corps. The following procedure shall be followed in effecting recoveries for supplies (other than of army service corps stores) and services rendered on payment by stores, depots, electrical and mechanical engineer workshops (see Army Equipment Regulations, Volume I, rules 143 A to 143 D):

a. Payment issue vouchers shall be sent by the issuing depot or establishment to the pricing party referred to in AR(R) 500 to 504 and Financial Regulations,
Volume 1 rule 69, who shall retain the requisite number of copies of the vouchers for action regarding recovery and return the remaining copies to the stores, depot from whom received.

b. 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.

c. Credits on account of repayment issues made to officers and others in defence services employ shall be afforded only through military receivable order PAFA-507.

d. The cost of stores issued on payment to civil institutions non government departments and private persons as also the estimated cost of repairs, including overhead charges, to private work to be executed for civil bodies in EME 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 Army Equipment Regulations, Volume I, rules 15 and 143 a to 143 d.

e. The value of stores issued to non military departments ie, civil and railway departments will be adjusted through PAFA-507.

f. As regards stores issued to foreign Governments necessary action for the credit of cost thereof will be taken by the Controller of Account in accordance with prescribed procedure for adjustment of such transactions.

g. For services rendered and works done by the Military Engineer Service see Regulations for Quarters and Rents and Regulation for the Military Engineer Service.

h. The method of recovery of cost of renewals of or repairs to dentures on repayment or on penal deduction shall be as under:-

(1) The dental officer who supplies or repairs a denture will prepare AB-469 (issue of equipment on payment in duplicate; obtain the signature of the person concerned, and forward both the copies to the Controller of Accounts, who is responsible for the maintenance of the individuals pay account. The Controller of Accounts 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.

(2) The Controller of Accounts concerned will recover the amount due from the pay bill or pay list of the individual concerned.
183. Issues to or by the Farms Wing of Remount, Veterinary and Farms Corps. The procedure laid down in rule 189 shall apply but in respect of free issues see special rules for Farms Wing transactions in Chapter VI.

184. Issue of Government Animals on Payment or on Hire. Rules and orders relating to these matters are contained in Army Regulations (Rules).

185. Procedure Regarding refund of the Cost of Ordnance and Clothing Stores on payment if they are Refunded

   a. 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 indentor provided that the supplying officer agrees to their return the indentor 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 receipt shall be attached. A reference to the money receivable order 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 for ordnance and clothing stores (returned unused) will be as under:-

   (1) Stores conditioned as serviceable. At full vocabulary rates.

   (2) Stores conditioned as repairable. At full vocabulary rates less estimated or actual cost where known of repair.

   (3) Stores conditioned as un-serviceable. At 10 percent of the full vocabulary rate or at the scrap value, whichever is less.

   b. The condition as assessed by the ordnance depot shall be final in all cases. The additional charges eg, departmental, packing, etc, liveable under rules 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 reasonable wear and tear, the estimated or actual cost of repairs, where known, will be the basis on which any recoveries necessary shall be made. This rule does not apply to small arms which will continue to be dealt with under FR Volume I. Ordnance stores of MT supply are not ordinarily issued on payment but if
supplied under the authority, the procedure with regard to refund of their cost will be the same as that for ordnance and clothing stores.

186. Procedure regarding refund of the cost of Medical Stores issued on payment

Medical stores issued on payment correctly as indented for but the retention of
which is not desired by the indentor may only be returned to the Medical Stores Depot if unused and the return is made within a period of five years and the Officer Commanding 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: -

a. **New Stores.** Book value of the stores according to the condition on receipt back by the depot less seventeen percent of the book value. Profit and excise duty as originally charged shall also be refunded.

b. Second-Hand Stores. Seventy five percent of the book value of the stores as originally charged less seventeen percent on that value if received back in original condition. Otherwise the amount to be refunded shall be further reduced according to the condition when received back by the depot. Profit as originally charged shall also be refunded to non Government bodies. The indentor shall also pay the cost of carriage of the stores back to the medical stores depot.

187. *Refund admissible when Stores issued on Payment are Returned for not being in Accordance with Indent.* In the case of the return to the ordnance depot stores including those of clothing and MT supply and medical stores which have been demanded on payment but have not been correctly issued according to indent the indentor 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 shall not be recovered from the issuing authority. (See also Financial Regulations, Volume I).

188. *Procedure for the Recovery of Charges for Government Transport Let Out on Hire*

a. **Mechanical Transport**

(1)  *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 commanding officer forward the original copy to the mechanical transport 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 mechanical transport section the mechanical transport officer or non commissioned officer incharge of mechanical transport will cheek 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 mechanical transport 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 entered on form 793 by the mechanical transport section prior to the commencement of the journey.

i. Driver's No, rank and name.

ii. Vehicle's No, type and make.

iii. Vehicle kilometre reading out.

iv. 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 MT Officer and forwarded to the Unit Accountant under signature.

(e) On receipt of the completed Form 7;3, the Unit Accountant will prepare form and forward one copy to the individual hiring the transport (clearly marked that the debts are 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 mechanical transport on repayment Air Force (Special) 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 mechanical transport 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 mechanical transport vehicle hired out on repayment will be paid Rs 5/- for each day's work or part of a day's work. This amount will be attached with F-793 at the time of raising the application for hire. This amount is not payable when transport is hired to a military department.

b. Animal Transport. See Army Service Corps Regulations.

189. Issues Between Army and Air Force. Issues made from army stocks to Air Force other than for 1st line repair to Military Police 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.

190. Issues of Air Force Equipment on Payment to Civil and Other Government Aircraft. Issues to civil aircraft shall be made on pre-payment except in the case of air mail service which are governed by special orders issued from time to time. The amount being credited into treasury and the treasury receipt sent through the Unit Accountant or Local Audit Officer to the Controller of Accounts (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 service when the amount due shall be shown in the monthly return submitted to the Controller of Accounts, (Air Force). The cost of issues to foreign governments aircraft shall be adjusted by the Controller of Accounts (Air Force). For further details regarding payment issues by the Air Force, see PAP 830 Volume I Part II, leaflet B-7.

191. 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 use to the Army, Survey of Pakistan, civil departments of the Federal and Provincial Governments, and other individuals are laid down in the PAP 830 Volume I, Part II, leaflet B-18. Recoveries in respect of issues to the PAF personnel or private persons shall be made when they have paid the cost into the treasury or Accounts Officer in advance and submitted a 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 sent with the vouchers with instruction to furnish the treasury receipt which shall be passed to the Unit Accountant or Controller of Accounts for adjustment. In the case of civil departments amount shall be adjusted by the Controller of Accounts by book debit.

192. Cost of Medical and Dental Treatment Afforded to Air Force Personnel. Reference Regulations for the Medical Services of Armed Forces, Volume I, rule 33 regarding medical and dental treatment afforded to Air Force personnel. The Controller of Accounts, (Air Force) will make a lump sum payment on this account No, 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:

a. **Medical Treatment.** Rs 2777 for every 100 officers of the Pakistan Air Force. Rs. 111.00 for every 100 Pakistan Air Force personnel including non combatants. Total number of families will be calculated at 30 percent for officers and 10 percent for airmen.

b. **Dental Treatment.** Rs. 3.00 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.

193. **Medicines Drugs, Dressing, etc, Obtained from Military Hospitals to Air Force Medical Service.** Issues of stores by military hospitals shall be adjusted in accordance with the procedure laid down in rule 189 and independently the Controller of Accounts (Air Force) shall afford credit to Army funds through the Controller of Military Account (Pensions)Lahore, at the rate of Rs. 270/- per head of Air Force personnel in area.

194. **Recovery of Charges on Account of Air Force Co-operation in Extinguishing Fires Outside Air Force Area.** Officers Commanding Pakistan Air Force stations units and formation may at their discretion, co-operate with military and civilian Fire Brigades or assist independently in extinguishing outbreak of fire occurring outside the Pakistan Air Force 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 Pakistan Air Force purposes at that time or that the withdrawal of such personnel and fire equipment will not render the Pakistan Air Force base or unit concerned open to undue fire risks.

c. Personnel and fire appliances may be recalled immediately if necessary for service use.

d. The authority requesting the attendance of the Pakistan Air Force, Fire Services agrees to meet the charges follows, namely:-

(1) Hire charges for Pakistan Air Force Fire Services vehicles in accordance with the instructions from time to time.

(2) Hire charges for fire fighting appliances at Rs. 17.00 for turning out plus Rs. 22.00 for every hour or part of an hour while at or by the fire.

(3) Charges for fire personnel at Rs. 3.00 per head per hour.
(4) The actual cost of any additional assistance or damage to Pakistan Air Force fire apparatus arising directly from the fire.

e. When assistance is given by the Pakistan Air Force Fire Services to military or civil authorities in fighting fires involving Government Property, the charges prescribed in sub-rule d above will not be made.

f. Station and unit commanders rendering assistance under their own orders will submit to Air Headquarters a full statement of the case including the fire charges to be recovered.

g. All Pakistan Air Force personnel employed in such emergencies will be considered as on duty.
CHAPTER X - SYSTEM FOR CONTROLLING AND FINANCING ARMY AND AIR FORCE TELEPHONES

195. Economy in the Use of Telephone

a. 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. In case there are more than one subscribers in the same room and provision of telephone connection to both is considered essential in the interest of operational efficiency, the following arrangement may be adopted:-

(1) One subscriber will be given main connection from the exchange.

(2) The second will be given an extension from the telephone connection at (1) above.

b. Strict economy will be exercised in the booking of trunk calls specially over civil circuits. Following guide lines will be observed:-

(1) Trunk calls will be booked regarding official matters only,

(2) Officials calls to stations connected with military trunk circuits will not be booked through civil. Calls made contrary to above will be treated as private calls,

(3) Official calls to stations not connected with military trunks line may be booked through civil and record maintained as required vide rule 202 b.

c. The station or formation commanders and heads of Branches or 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 or formations controlled by them.

196. Controlling Authorities in respect of Telephones. Except as provided for in rule 197 b, all Army and Air Force telephone connections, including those at General and Air Headquarters shall be administered by Chief of General Staff or Chief of Air Staff, who will be competent authorities to determine the necessity for all installations, whether existing or contemplated.

197. Grant for Telephone

a. Appropriations to meet telephone charges are included in the annual budget estimates under 58 Defence Services Head 7c (d) - Army Head
1OG (f) miscellaneous 58-Air Force. These are exclusive of the provision made under other heads mentioned in b below. Competent military authorities concerned shall be informed by the Chief of the General Staff of the amounts available for expenditure when the final allotments under Head 7C (d) have been determined. This appropriation will not be utilized for any purpose other than the following. Similarly it may not be supplemented by the funds which may be available locally without prior reference to the Chief of the General Staff.

(1) Rent for telephones.

(2) Installation fee for new telephones.

(3) Shifting charges, etc.

(4) Re-allocation or re-activation charges.

(5) Advance payment to Telephone and Telegraph Department for purchase of telephone and telegraph stores connected with the administration of telephone.

(6) Trunk call charges.

(7) Deduction or recoveries from other departments.

b. Particulars showing how charges under "other heads" mentioned in a above are met, are as under: -

(1) The cost of telephone works as mentioned at a above, for General Headquarters (excluding JS HQ, NDC, DW&CE (Army) and E-in-C's branch) (including departments under him) is debitable to Head 4A (c) of Defence Services Effective Estimates. With regard to telephones required for M&CE (Army) and E-in-C's branch, the provisions of sub rule (2) below will apply.

(2) The cost of telephones for the Military Engineer Services is debitable to separate minor heads under sub-heads 'E' and V of the main head '8 Military Engineering Services' accordingly, as the telephones are required for:-

(a) Offices and residences.

(b) Power houses, pumping installations and workshops. The Engineer-in-Chief will be the competent authority for these telephones.

(3) Pertains to accounts departments.
(4) The cost of telephone connections to President's Bodyguard shall be debitable to Army Head 7C(d) of defence services estimates.

(5) 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 Director, Remount, Veterinary and Farms, will be the competent authority for these telephones.

(6) Charges 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 telephones. These charges are debitable to Head 2-D(d) of the Defence Services Effective Estimates.

(7) The Director, Ordnance Factories and the Director Inspection and Technical Development 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 debitble to the budget head pertaining to those establishments. No expenditure may be incurred unless funds are available under the respective budget heads.

(8) 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.

c. The Director, Military Lands and Cantonments is the competent authority with regard to the necessity or otherwise of the installation and maintenance of telephone connections in the offices of the Executive Officers, Military Lands and Cantonments and Military Estate Officer. The expenditure will be debitble to Army Head 2-K of the Defence Services Effective Estimates.

198. Charges to be Met from the Grant Made to Competent Authorities. All charges connected with telephone installations will be met by the competent authorities specified in rule 196 and 197 from the allotments referred to in rule 197 above. In these shall be included the following:

a. Telephones for coastal, frontier and internal defences.

b. Trunk calls.

c. Maintenance of internal Pakistan Telephone and Telegraph Department connections within ordnance depots.
d. All other charges relating to the installation and working of Pakistan Telephone and Telegraphs Department connections and to other local military telephone system excluding Pakistan Army Ordnance Corps independent internal telephone system not connected with Telephone and Telegraphs Department's lines and telephones.

e. Maintenance of automatic telephone systems of the Air Force.

199. When estimates are Submitted for Inclusion in Budget

a. In order that adequate budget provision maybe made for this purpose, the corps headquarters or officers commanding, air force units shall submit to the Chief of the General Staff (Signals Directorate) or Chief of the Air Staff PAF through or Controller of Accounts concerned by the 15th July, a statement showing:

(1) The estimated amount based on past actuals that will be required during the ensuing financial year as rental or as maintenance and overhead charges for the telephones already authorised.

(2) The estimated amount for trunk calls on the basis of past actual.

(3) 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.

b. In connection with (3) above, local sanction will not be accorded to the installation of any new telephone until confirmation has been received from the Chief of the General Staff or Chief of the Air Staff, Pakistan Air Force to the effect that the cost of such telephones has been finally admitted in the budget estimates.

c. A scale of telephone for lower formations and units be used as guide is given in rule 204. In other cases the competent authorities referred to in rules 200 and 201 shall satisfy themselves as to the necessity for all installations. (See also miscellaneous instructions laid down in rule 205).

200. Transactions in Respect of Telephones -How Adjusted

a. All transactions in respect of the rent, shift fee, installation fees and extra fixtures of telephones used by Army, the Military Engineer Services and the Air Force shall be settled by cash payments to Accounts Officers, Telephone, Revenue. Each Accounts Officer, Telephone Revenue, has been directed by the Director- General, Telephone and Telegraphs Department to prepare according to agreement,
monthly bills separately for each Army or Air Force unit, hospital staff, stores depot, the Military Engineer Services and other offices, alongwith schedules of bills (in quintuplicate) and submit them to the authorities detailed below. For General Headquarters (excluding Director (Works) and Chief Engineer (Army), Engineer-in-Chief's Branch) and all army units or formations with the exception of those mentioned in (b) and (c) below.

(1) Trunk Call Bills. Bills for subscribers of General Headquarters exchange (excluding, Joint Services Headquarters, National Defence College Engineer's in- Chief- Branch), Director (works) and Chief Engineer (Army) will be submitted to the Chief of the General Staff (Signal Directorate) and those for other army units or formations to the station commander concerned. On receipt these bills will be checked with the register of trunk calls maintained in accordance with rule 201. Calls not entered in the register will be treated as private calls. The station commander and Chief of the General Staff (Signal Directorate) 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 subscribers 'Certified that all calls were made on official business (where applicable) or" Certified that all calls were made on official business with the exception of A,B, etc for which necessary treasury receipts for the sum of Rs ..... are attached" In case of more than one bill, only one certificate will suffice. Bills will be submitted to the Controller of Accounts concerned for payment on monthly basis. These will be forwarded, together with a copy of PAFA-115 and a list (in duplicate) of the bill. A copy of the covering letter to the Controller of Accounts concerned showing the total amount to be paid out of administration of telephones grant will be forwarded through normal channel to General Headquarters (Signal Directorate). 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 headquarter 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 Chief of the General Staff (Signal Directorate) for check and transmission to the Controller of Accounts concerned for payment such as line rent bills and junction line bills.

b. For MES including directorate of works M&CE (Army), E-in-C's Branch), military farms, medical stores depots, ordnance and clothing factories and establishments under DITD-Bills will be submitted to the local head of the service or department concerned for countersignature and transmission to the Controller of Accounts concerned for payment.
c. *For the Military Accounts Offices*

1. Bills will be submitted to the Controller of Accounts concerned for payment.

2. Bills for telephone rentals shall be paid at monthly rates unless there are special reasons for payment on year basis and shall be submitted sufficiently in advance to ensure payment by due date.

3. Bills for trunk calls shall be submitted monthly in arrears.

4. Bills for removals shall be submitted on conclusion of the work.

5. All bills prepared by Telephone and Telegraph Department will be subjected to thorough scrutiny for their correctness. These bills found in correct shall be referred back to Telephone and Telegraph Department.

6. 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, a connection is required from a date subsequent to the first 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 period of twelve months prescribed in the rules of the Telephone and Telegraph Department.

d. *For Air Force Units.* Bills will be submitted to the unit concerned for check, counter-signatures and transmission to the Controller of Accounts Air Force under the signature of the Air Force Base Commander for payment.

201. *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:

a. PAFA-115 duly completed shall, in duplicate, accompany all telephone bills.

b. The certificates as to the correctness of the trunk calls shall be endorsed on the PAFA-115 by the Officer commanding.

c. The Unit Accountant shall check and initial the bill.

d. Private calls included in the official bills shall be detailed on the accompanying PAFA-115 and the amount due shown.
202. **Payment on Account** of Private Calls

a. Payment on account of private calls charged in the official bill shall be made by the subscribers concerned into the local treasury for credit to respective head of accounts i.e. 4A (e) for subscribers of General Headquarters telephones and head 7C (d) for others. Treasury receipts will be forwarded by the subscribers or units to respective Headquarters Signals Corps or Signals Directorate who will forward the same to Controller of Military Accounts concerned on quarterly basis.

b. To facilitate checking of monthly trunk calls bills and allocation of charges in respect of official and private calls, if any, booked over civil circuits, register will be maintained in the following proforma:–

<table>
<thead>
<tr>
<th>Date and time of booking</th>
<th>Name of the Individuals making the calls</th>
<th>Exchange and Telephone No Called</th>
<th>Individual Called</th>
<th>Purpose Official or Private</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>b</td>
<td>c</td>
<td>d</td>
<td>e</td>
</tr>
</tbody>
</table>

203. **Refunds How Adjusted.** The amount realized on account of treasury receipts deposited by the subscribers vide rule 201 above will be intimated by the Controller of Accounts concerned to respective Headquarters Signals Corps or Signals Directorate within one month from the date of receipt of treasury receipts by controllers concerned for utilization of this amount for any future payments by Headquarters Signals Corps or Signal Directorate.

204. **Guiding Scale for Defence Services Telephone**

a. **Army**
(1) General. Authorization, provision of office or residential telephones will be governed by the policy laid down by the
Chief of the General Staff. The sanction will be accorded by SD Directorate in accordance with the policy laid down by the Chief of the General Staff from time to time. However, the guidelines are given in the succeeding paragraphs.

(2) **Office Telephone. May be provided as under:**

(a) In formation headquarters, to officers of the rank of major and above.

(b) Field units commanded by captains and above.

(c) In static units, all Lieutenant Colonels and above, Deputy Assistant Adjutant and Quartermaster General, Quartermaster, Adjutant GSO-2 (Trg) and Staff Surgeon.

b. **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 instals any telephone, the prior approval of the Officer Commanding base and in respect of formations administratively controlled by base headquarters, will be obtained: -

(1) At base or unit, wing headquarters, maintenance units, schools, colleges, sector operation centres, general Cls and miscellaneous units. All office and residence telephones considered essential by the Chief of the Air Staff or the Air Officer Commanding.

(2) At base headquarters - one each for:

(a) Commanding officer - office.

(b) Commanding officer - residence.

(c) Adjutant.

(d) Officer commanding administrative wing.

(e) Officer commanding flying wing.

(f) Officer commanding maintenance wing.

(g) Ground liaison officer (if established).

(h) Armament officer.
(j) Officer Incharge Accts Sqn.
(k) Account officer-Residence.

OIC Non Public Fund.

(m) Cypher officer.
(n) Catering officer.
(o) Medical officer - office.
(p) Medical officer - residence.
(q) Signals officer.
(r) Signals traffic office.
(s) Transmitting base.
(t) D/F base (V H F).
(u) D/F station (H F).
(v) Air Movement.
(w) Meteorological officer.
(x) Fire section (with parallel to fire piquet).
(y) Guard Room (with parallel to Sub Guard Room).
(z) Orderly room (with parallel to B W O).
(aa) Operations / flight planning room.
(bb) M. I. Room
(cc) Hospitals.
(dd) OIC Supply Squadron.
(ee) OIC Supply Squadron (Residence).
(ff) MT office (with parallel to MT detail).
(gg) Air traffic control I.

(hh) Air traffic control H.

(jj) Officers Mess.  

(kk) Senior Non-Commissioned Officers Mess.  

(ll) PBX supervisor and/or enquiries.

(mm) R and I section.

(nn) Mechanical Transport R & I (upto three additional extensions, if workshops are not centralised).

(oo) Technical managing section (if established).

(pp) Base Orderly Officer.

(qq) Photographic section (if established).

(rr) Link trainer (if established).

(3) Squadrons - One each for:-

(a) Commanding officer - office.

(b) Commanding officer - residence.

(c) Adjutant (with parallel to Orderly Room).

(d) Dispersal Areas.

(4) Flights - One per flight office:-

(a) Warrant OIC Non Public Fund Flight.

(b) OIC P Squadron.

205. Miscellaneous Instructions

a. 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 recommended on grounds of operational necessity and over the personal signature of a
formation commander directly subordinate to General Headquarters or Air Headquarters (Head of Branch or Directorate 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 Telephone and Telegraphs Department.

b. Subscribers whether individuals or units, will he held responsible for payment of rent when vacating premises or when the connection ceases to be essential, unless action for disconnection is taken in adequate time. If the new occupant of a residence, except official residence pertaining to command of formation, retains a telephone without the sanction of the competent authority, he shall be responsible for the payment of rent, trunk call bill and other charges. This will also apply to a unit relieving another.

c. 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.
CHAPTER XI - MEDICAL STORES, DEPOTS AND WORKSHOP

206. Transfer of Items of Capital Assets to Unpriced Inventory and Their Residual Value to Renewals Reserve Fund. Where 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), whichever 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.

207. Rules. Rules for the renewals reserve fund for medical stores depots and workshops are contained in Annex F to this Volume.
CHAPTER XII - ANNUAL TRAINING GRANT

208. **General.** Procedure and instructions regarding the expenditure out of the Annual Training Grant and the maintenance of annual accounts are laid down as under:

   a. It is a grant made available to the Inspector-General, Training and Evaluation, for the management or conduct of military training of the regular army. It is allocated to the Inspector-General from the Defence Service Estimates to enable him to exercise administrative control over training and its expenditure. Against this grant are debited expenses connected with weapons training, technical training, range courses, firing practices, training camps, manoeuvres, tactical exercises with or without troops, signal and headquarters exercises, training conferences, study periods or seminars and other forms of training of the regular army held under the direction of the Inspector General Training and Evaluation, of Corps, division, independent brigade, logistic area commander, commandant of a military training establishment and Director Military Training.

   b. The Inspector-General, Training and Evaluation, will make allotments from this sum to formations, training institutions, schools of instruction and regiment, authorised corps centres, 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 reallotment to subordinate formations, units or in any way he considers conductive to the progress of training and efficiency the troops under his command, notifying the Controller of Accounts concerned.

209. **System of Account.** The system of account connected with the administration of the training grant consists of an estimate and an account:

   a. **Estimate.** The allottees will prepare an estimate of the expenditure they intend to incur to be forwarded to the allotting formation. This estimate should furnish full details, as far as possible 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. Formation headquarters and training establishments will forward their demand in turn, to General Headquarters giving essential detail of important training projects requiring special training grant, estimated demand of field training grant required for indoor or outdoor military training and demand of fixed training grant according to the authorised scales which are laid down and revised from time to time by the General Headquarters. The reserve for unforeseen contingencies may be shown therein as a distinct time. Examples of the various types of sub-head under which it will generally be necessary to estimate expenditure are
shown in Annex G for guidance only.

Note: The items in this annex are intended as examples only and are in no way to be treated as constituting a rigid and comprehensive list.

b. **Account.** The account will be prepared by each allottee in the form at Annex H. On the debit side will shown the allotment received and on the credit side the particulars of the bills paid. The account will be consolidated and forwarded to formation headquarters or General Headquarters who made the allotment as per Annex F. 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 Annex G. The inclusion of expenditure by these 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 rule 215 c) and the following certificate signed by the formation commanders or by the officer authorised to operate the accounts as the case may be:-

**CERTIFICATE**

1. All items of the expenditure in this account are bonafide disbursements made for training purposes and are properly chargeable to the Annual Training Grant.

2. It is also certified that the training articles locally purchased are not authorised for training on table of organization and equipment, equipment table of the formation or unit training establishment. This is liable to usual audit check.

Note: The value of stores issued from stores or depots for which cash payment is not made will not find a place in the above accounts.

d. **Audit.** Within the total sanctioned allotment, the audit of accounts will be conducted in accordance with the instructions contained in this chapter and the canons of financial propriety.

210. **Examples of Charges which are Debitable to the Training Grant**

a. Annex J gives examples of charges which are debitable to the training grant and Annex K gives example of charges which are debitable to the ordinary heads.

b. It should be clearly understood that Annex J is not exhaustive; it quotes typical examples only, and subject to the canons of financial
propriety an officer in receipt of the training grant may, with the approval of authorities mentioned in rule 208 a, sanction any charges not specially mentioned therein, which he considers necessary for conduct of the military training of his troops and which would otherwise require the sanction of Inspector-General, Training and Evaluation. The criterion to determine whether an item is debitable to the training grant is its existence as a separate item of expenditure incurred solely in connection with training indicated in rule 208 a.

c. It must be ensured the 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 Inspector-General, Training and Evaluation 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.

211. **Co-operation with Other Service or Organization.** Where other service or organization co-operates with the Army in the normal course of training, each should meet its own expenses except where the service or organizations provide co-operation 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 service or organization will be debitable 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 military engineering services.

(6) Ordnance stores specially provided or manufactured in ordnance depots for training purposes, if not available bought from local market.

(7) Camp conservancies and other miscellaneous items.

b. Travelling allowance and daily allowance of officers of other service organization taking part in the staff college, etc; combined exercises.
212. Allotment in anticipation. Inspector General, Training and Evaluation may make twenty-five percent of the previous year's budget allotment to the army on 1st July in anticipation of the notification of budget allotment. These advances will be adjusted while making total allotment for that year.

213. Payment Against Allotment. All claims which are debitable to the annual training grant will be paid by the allottee unit, headquarters or establishment concerned from their allotted training grant.

Note: - Payment of Rail Charges. The rail charges 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 office concerned.

214. Heading of the Allotted Training Grant

a. Allottees will arrange for the amounts that have been allotted to them and for those that are re-allotted by them to subordinate formations or units to be paid into one of the branches of the National Bank of Pakistan to be handled as an ordinary current account in case where it 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 payment at a treasury other than that where his assignment has been made, a transfer of the necessary funds will be arranged for by the Controller of Accounts on application.

b. Every officer, drawing on an allotted training grant at a civil treasury, will maintain a pass book in prescribed form 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 drawing 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 the 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.

215. Documentation

a. All charges for sums exceeding Rs. 125.00 paid by allottees out of their allotments must be supported by the prescribed vouchers and in addition such charges will be subject to audit by the Military Accounts Department.

b. As regards charges for Rs. 125.00 and under, vouchers need not be submitted. Except in the case of personal allowances, travelling allowance claims and demand statements 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 enalled in the vouchers which will then be returned to the allottee for resubmission with the quarterly accounts. Vouchers relating to the purchase of non-expendable 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.

c. Quarterly statement of the accounts (as per proforma given in Annex L) of annual training grant will ordinarily be submitted by the allottees of the grant for audit to the Audit Officer concerned after the termination of the quarter as soon as possible. The corps, division, independent brigade or logistic area commander or other allottee may, at his discretion and in consultation with the Controller of Accounts, submit half yearly account 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 in the light of Annex M.

d. Officer to whom an allotment has been made by the Inspector General, Training and Evaluation, will submit the following reports, by the dates specified, to General Headquarters or the Controller of Accounts concerned:-

(1) Ist 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 Inspector- General, Training and Evaluation.

(2) 31st July. 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.
Note:- (a) Any amount 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 the Government treasury through treasury receipt and adjusted against Main Head II, Sub-Head-A Miscellaneous. Allotees shall ensure the prompt settlement of all claims and inclusion in their accounts before 30th June.

(b) 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.

e. The following charges may be paid without any Government sanction:

(1) Charges incurred from available funds and reported to the Controller of Military Accounts by 31st July vide rule 215 d above but not actually booked before the close of the financial year are to be paid out of ordinary head of the account (II A Miscellaneous).

(2) Charges incurred over and above the training grant allotment are to be paid out of the next years' annual training grant allotment.

(3) Charges incurred due to some field training activity starting in the current financial year and ending after 1st June or after 1st July in the next financial year may be met out of next financial years' field training grant subject to allotment of twenty five percent in anticipation out of budget provision of the next financial year. Availability of dues will be given by Inspector-General, Training and Evaluation, General Headquarters.

(4) Funds, required for the field training activities starting after 1st June, will not be drawn from Controller of Military Accounts concerned even if allotted out of the budget allotment of the current financial year. Formations will send a consolidated demand of field annual training grant for payment out of next year annual training grant allotment.

(5) In case funds have already been allotted and amount drawn by formations or units for the training activities starting after 1st June, this fact will be reported immediately by the formations to Inspector General Training and Evaluation, General Headquarters, for re-appropriation into other formations so that money is
utilized well in time. Mention will also be made of this fact to Controller of Military Accounts concerned while submitting claim that funds have already been drawn so that appropriate action is taken by Controller of Military Accounts.

216. **Charges not Reported to Controller of Military Accounts.** All charges incurred from available funds but not actually booked or reported to the Controller of Military Accounts by 31st July vide rule 215 d above may be paid out of the ordinary head under a special Government sanction.

217. **Charges Relating to Corps of Engineers.** In addition to rules 208 to 215 above the following will apply to Corps of Engineers only, namely:-

a. **Source of Supply for Stores.** Stores will be obtained from the source laid down in regulations 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. The 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 permitted to act as contractor of the supply of timber, as approved by the Engineer in-Chief.

c. **Workshops Products.** A record of all material issued to various shops will be maintained. In this connection the officer-in-charge of workshop will indicate the manner of their disposal, his certificate being accepted as final acquittance. Unless articles are broken up and the material used again, they will be disposed of as under:-

   (1) Through sale by auction under station arrangements. The proceeds will be credited to Government as miscellaneous receipt (Head II A Miscellaneous).

   (2) Articles to be used for training purposes will be brought on charge on tools and plant ledger.

218. **Repair and Disposal of Items Purchased out of Annual Training Grant.** An item purchased out of annual training grant can be repaired and maintained out of annual training grant allotment provided funds are available and that its repair or maintenance is essential from training point of view. Repair material used for maintenance or repair of these training aids will be taken on ledger charge for proper accounting. In case certain
items or training aids purchased out of annual training grant become unserviceable, these should be produced before a condem-

nation board and declared as such. Items in question will thus be charged off from the property ledger. The items recommended by the board for auction will be auctioned and money deposited to take on charge of the unit or headquarter for re-utilization into Government treasury through treasury receipt and adjusted against Main Head II sub head-miscellaneous.

219. Purchase of Special Items. Special items authorised in Equipment Tables shall not be bought out of the annual training grant. However, the training items, which are not available at ordnance depots and are immediately required for training, -may be bought out of the annual training grant in exceptional case only with prior approval of the Inspector-General, Training Evaluation, General Headquarters, giving full justification of the requirement. A certificate to this effect that training is suffering due to non-availability of the specified training aid will be signed by the Inspector-General, Training and Evaluation and will be attached with the contingent bill.
# LIST OF VOUCHERS

<table>
<thead>
<tr>
<th>Serial No</th>
<th>Nature of Charge</th>
<th>Voucher or Certificate Required</th>
<th>Instructional Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td></td>
<td>c</td>
<td>D</td>
</tr>
</tbody>
</table>

1. Animals, condemnation of Sanction of competent authority
   a. When condemned animals are sold, cite the number and date of the accounts sale (PAFA-58) in the monthly roll from which they are struck off charge.
   b. When horses, mules, bullocks or camels die or are destroyed, note the disposal of their hides in the roll.
   c. When condemned animals are made over to Military Farms, support the strike off from the monthly rolls by priced issue vouchers duly receipted.

2. Animals, purchase of Supplier's bill
   a. Cite the roll in which the animals have been accounted for.
   b. Imported remounts are to be purchased by the Remount Wing of Remount, Veterinary and Farms Corps at the average price authorised by Government from time to time for the various classes of such animals. The shipper's bill must show the price paid for each animal. When advances are made to shippers on account of freight, landing fees, etc, they will be shown in a separate statement and the amount
thereof adjusted by deduction from the shipper's bill for the cost of the remounts purchased.

c. 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. -

(1) Advances to cover full freight of the number of horses commissioned for sale to Government payable to shipping companies.

(2) Advances to cover actual landing fees payable to port authorities on the number of horses commissioned.

d. Advances to cover customs duties on horses, fodder, feed boxes, etc, payable to customs authorities on the total number of horses landed.

3. Animals, transfers of PAFS-1519 A

In the monthly roll from which animals are struck off charge, and on command cite the station and corps to which they have been transferred and in the roll in which the animals are brought on charge, cite the station and corps from which they have been transferred.

4. Bills for wharfage and port trust charges Receipted bill

a. The bill should be countersigned by the Embarkation Commandant at the port of landing or despatch.

b. Bill for steamer freight and wharfage and port trust charges are paid by the Controller of Accounts in whose audit area the port is located.
<table>
<thead>
<tr>
<th></th>
<th>a</th>
<th>B</th>
<th>c</th>
<th>d</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>Boilers, cost of exami-</td>
<td>PAFA-115</td>
<td>Support the charge by an inspection certificate (See the Boilers nation Act, 1923 (V of 1923) or a receipt from the Chief Boiler Inspector.</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Carriage, animals and coolies, station duty, cost of hire</td>
<td>Supplier's bill</td>
<td>a. Support the bill by the original indent (PAFZ-2150) bearing the orders for compliance and the receipt of the receiving party.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Note: To avoid double payments being made, on duplicate requisitions, the indents received with the bills should be checked and recorded in the audit-office in separate files for each station arranged according to dates.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>b.</td>
<td>In case of standing duty a formation order is also necessary.</td>
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<tr>
<td>7.</td>
<td>Carriage hire on command, payment of</td>
<td>Prescribed form</td>
<td>a. When stores are conveyed at kilograms rates, support the charge by the supplier's bill and note thereon the weight of the stores carried and the station from and to which the stores were conveyed.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>b. In bills or settlement statements the charges on account of hired carriage employed for regimental, medical or Army Service Corps purposes must be separately shown according to the vouchers furnished in each case.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>c.</td>
<td>On each bill for hired carriage a certificate should be endorsed by the officer concerned of the Army Service Corps that Government transport was not available.</td>
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<td></td>
<td></td>
<td>d.</td>
<td>Non availability of transport means that it is not in the</td>
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interests of the State to use the government transport even though present in the station. They may be due to many causes, eg:-

(1) 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.

(2) Transport may be 'standing' to for some definitely impending operation.

(3) Transport may be under inspection which cannot be postponed.

(4) Transport may be detailed for training purposes.

8. Compensation claims for PAFA-115 and 498, See Pay and a. In claims for compensation cite the number and date of the divisional or other order notifying the rate of compensation admissible.

b. Submit claims for compensation for damage done to private property in PAFA-115 and support them by the sanction of the competent financial authority in PAFA-498. In the case of damage to crops on ordinarily marches further support the bill by a statement giving (1) the names of the individuals concerned; (2) area of their land damaged; (3) nature of crops; and (4) amount of compensation paid to each (see also AR (1)326).
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<tr>
<td>9. Contingent and incidental</td>
<td>PAFA-115</td>
<td>c.</td>
<td>When articles are destroyed under medical authority to prevent the spread of disease furnish a certificate to this effect.</td>
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<td></td>
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<td>d.</td>
<td>For compensation in lieu of quarters and inferior accommodation see Annex B, item 4.</td>
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<td></td>
<td>a.</td>
<td>When periodical charges are made cite the voucher number of charges the bill and the month’s account in which the last charge of a similar nature was made.</td>
</tr>
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<td></td>
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<td>b.</td>
<td>Submit contingent expenditure connected with Army Service Corps store depots on PAFA-173 to competent financial authority for sanction and retain his sanction for inspection by Local Audit Officer; quote No and date of competent financial authority’s sanction on PAFA-115 submitted to Controller of Accounts. Support labour charges for reteasing coir and cotton by a certificate of the medical officer, stating the number of mattresses and pillow cases opened.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>c.</td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>d.</td>
<td>In all bills for repairs state the number and description of articles repaired. The bill will be signed or countersigned</td>
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</table>
by the competent financial authority within whose powers of sanction the amount of the bills fails.

e. Submit contingent expenditure incurred by the Remount Wing of Remount, Veterinary and Farms Corps on the prescribed form.

f. In the case of local purchase of articles of departmental supply the approval (in original) of the supplying officer concerned to the local purchase should support the bill except on emergent occasions when a note to the effect that the purchases have been reported to the supplying officer, as required by rules 479 to 482 of the AR (R), should be made on the bill.

g. In the case of binding charges the required sanction of the competent authority should be furnished with the bill. See also the pamphlet "Entitled Office Equipment, Defence Services".

h. In the case of the repairs to typewriters and duplicators the provisions of the pamphlet Entitled "Office Equipment Defence Services" should be followed. In the case of repairs carried out by local firms 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 stated on the bill.

j. All charges on account of hire of transport should be supported by a certificate that no Government transport was available.
k. In the case of purchases of non-official publications the required sanction of the competent authority should be furnished.

1. Claims preferred by banks for reimbursement of expenses incurred by them on account of copying charges of, and stamp duty on documents produced under proper authority at trials by court martial should be countersigned by the divisional, brigade or log area commanders before submission to the Controller of Military Accounts concerned.

10. Daily allowance  PAFT-1715 See the Passage Regulations, 1980; Chapter 11, Section 3.

11. Demurrage charges for detention of railway stock  PAFA-497 If those charges are within the financial powers as laid down in Financial Regulation Volume 1, of the officer who signed the credit note; his signature thereon is quite sufficient otherwise the sanction of the competent financial authority concerned should be obtained and sent to Controller of Military Accounts, Lahore, after the issue of the credit note.


13. Establishment pay  Salary bill a. Support the first pay-bill by last pay certificate in the case of transfer, or by health certificate in the case of first appointment to superior service (Rule 25b (2)).

b. Support the pay-bills by absentee statements if any person in
superior service under Civil Services Regulations is absent during the month either on deputation or suspension or with or without leave excepting casual leave.

c. Support the charge for undisbursed pay and the sale proceeds of the effects of deceased men (See rule 23a (3) with payee receipts, and note thereon the number and date of the treasury receipts in which the amount was credited or the month bill in which the amount was left undrawn).

d. Cite the account in which credit for undisbursed pay and the sale proceeds of the effects of deserters (See rule 23a (3) will be or has been afforded.

e. When the fines inflicted on establishment which have been deducted from salary bill are refunded; cite the particular bill in which the deduction was made in the month bill in which the refund is made.

f. Support charges for extra hospital store keeper’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.

g. In the first bill for hot weather establishments cite the number and date of the order fixing the allotments (See AR (R) 521).
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<tr>
<td>b.</td>
<td>Fee to advocate for defending a soldier or airman in a civil court</td>
<td>PAFA-115</td>
<td>Support the charges by (a) a copy of the order of the formation commander appointing the Advocate and stating the daily fee to be paid, (b) a certificate from the Magistrate concerned stating the number of days the Advocate attended to defend the case; and (c) the payee’s receipt. When an advocate is employed in a High Court support the charge by a certificate from the Ministry of Justice (Justice Division) that the amount is reasonable, sanction of the Government and the payee’s receipt.</td>
</tr>
<tr>
<td>c.</td>
<td>Fees to examiners</td>
<td>PAFA-115</td>
<td>See the Pay and Allowances Regulations (Army) Volume II, Chapter II.</td>
</tr>
<tr>
<td>d.</td>
<td>Language rewards</td>
<td>PAFA-115</td>
<td>The Pay and Allowances Regulations (Army) Volume II, Annex F.</td>
</tr>
<tr>
<td>e.</td>
<td>Midwife, pay of</td>
<td>Prescribed form</td>
<td>Cite the order appointing her.</td>
</tr>
<tr>
<td>f.</td>
<td>Ale Roll No Pay Bill form No.</td>
<td>See accounting instructions for a. War System of Accountings as issued from time to time.</td>
<td>Submit claims for subsistence allowance of rejected recruits on PAFA-115 supported by pages 3 and 4 of PAFK-1162.</td>
</tr>
<tr>
<td>g.</td>
<td></td>
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<td>b. For further details regarding Air Force See P&amp;A Regs for the Air Force.</td>
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<td>h.</td>
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<td>c. For details regarding the pay of establishments see item 13.</td>
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<td>20.</td>
<td>Passage money</td>
<td>PAFT-1715</td>
<td>Cite the number and date of the order authorising the charge.</td>
</tr>
<tr>
<td>21.</td>
<td>Purserage allowance, claims for</td>
<td>Receipted bill signed by the commander of the vessel</td>
<td>Support the bill with a Disembarkation Certificate signed by the officer commanding the troops on board, and when cattle are shipped, also furnish a certificate of the Army Service Corps officer at the port of disembarkation, stating that the animals were landed in good condition. See Regulations for Sea Transport Service.</td>
</tr>
<tr>
<td>22.</td>
<td>Rations, issue of</td>
<td>Prescribed form</td>
<td>When rations are issued to troops in rest camps, the monthly ration return will be prepared and signed by the Army Service Corps, officer at the rest camp, and supported by the daily ration indents of officer commanding which will accompany the monthly ration return. Similarly when rations are issued to a troops special train with a kitchen car attached to it proceeding to or from a port the supply officer at the starting station win prepare the ration return. (Para 87 Movement Instructions and PAP 830 Vol I Part II leaflet B 6/4).</td>
</tr>
<tr>
<td>23.</td>
<td>Subsistence allowance to temporary personnel, or other non-combatants of the Army and the Pakistan Air Force (not entitled to free rations) who forfeit pay, etc.</td>
<td>PAFA-115</td>
<td>The bill must show for whom charged and the particular period for which drawn. See the Pay and Allowance Regulations, Volume II rule 70 for the Army and the Pay and Allowances Regulations for the Air Force rule 116 B.</td>
</tr>
<tr>
<td>24.</td>
<td>Steamers freight on stores charges for</td>
<td>Receipted bill</td>
<td>Support the bill by the bill of lading countersigned by the despatching officer, on which specify the nature and weight or</td>
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</table>
measurement of the stores conveyed.

25. Telegrams despatched on the public service and unavoidably paid for in cash.

   PAFA-115

   Forward telegraph receipt together with a certificate signed by the Head of the office that the telegrams were sent on State Service and that cash payment was unavoidable. Service postage labels should be invariably used in payment of all messages transmitted through a Government Railway Telegraph Office. See Army Regulation (Instruction) 755.

26. Travelling allowance

   The Passage Regulations, 1980 a.

   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:

   (1) The number of day's attendance, detention and period occupied in the journey.

   (2) How he is classed as a witness by the summoning Magistrate. The bill must be countersigned by the local Head of Department see the Passage Regulations, 1980, rules 614 and 615.

   Note: 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.

b. When travelling allowance is claimed for a rejected recruit that the man could not perform his journey by Government
27. Farm produce and sale of Citation in the store return of the month's cash account in which the sale proceeds have been credited.

For sale rates See Rules 136 and 137.

28. Grass, hay, etc, issue of PAFZ-2096

a. 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.

b. When bedding hay or straw is issued for use in tents or in camps.

29. Remount Wing of RV&F Corps brokerage on horses and Mules purchased. PAFA-115

Support the claim by reference to the voucher number of the bill in which the price of the animals purchased has been charged.

30. Cattle gear and rolling stock purchase of Prescribed form

Support the charge by the sanction of Director, Remounts, Veterinary and Farms.

31. Grain and fodder purchase of Supplier's bill

Cite the monthly rolls showing the quantities actually consumed during the month.

32. Sale of cast and under- sized horses and rejected cattle Sanction of the Director, Remount, Veterinary and Farms.

a. Cast animals may, with the sanction of the Director, Remount, Veterinary and Farm, be employed on cultivation work.

transport see the Passage Regulations, 1980, rule 541.

c. In the case of an officer proceeding to an out-station to appear for an examination or to attend an instructional course.
33. Watering charges, animals in transit

34. Stock and stores receipts

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<td>b. All animals on being cast will be struck off the monthly depot rolls and separately accounted for in PAFR-1488.</td>
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<td>b. Support the credit of articles of Army Service Corps ordnance or clothing, surgical and medical stores and of supplies made by the Farms Wing of RV&amp;F Corps by a reference to the number and date of the issue vouchers (PAFZ-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 vouchers (Prescribed form) as assigned by the consignor.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>a. Support the credit of articles of Army Service Corps ordnance or clothing, surgical and medical stores and of supplies made by the Farms Wing of RV&amp;F Corps by a reference to the number and date of the issue vouchers (PAFZ-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 vouchers (Prescribed form) as assigned by the consignor.</td>
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<td>b. For articles of mechanical transport stores, support the credit either by PAFZ-2096 or PAFO-2096. In the case of articles received from departments other then 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.</td>
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<td>c. When surplus stock is credited the receipt voucher in PAFZ-2096 and Air Force Form 600 (receipt) in the case of Air Force must be signed by the committee or officer verifying the stock or supported by a report by the officer verifying the stock.</td>
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d. When field equipment instrument cases, etc, are brought on charge, in the receipt voucher (PAFZ-2096) cite the number and date of the expense voucher (PAFZ-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.

e. When remount officers receive grain and fodder from cultivation and issue it direct, support the charge by prescribed form.

f. Articles received on payment need not be entered in store ledgers and returns. Small arms, machine gun components 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 allotments will be accounted for by units in the ledgers and returns pertaining to the various classes of stores according to their nature.

g. When empty cartridge cases are credited in ammunition account (PAFO-1444A), support the credit by a citation of the number and date of the expense voucher PAFZ-2096 with reference to which the loaded cartridges were struck off charge (See item 41) 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 PAFZ-2096 on
which will be noted the number and date of the expense
voucher on which loaded cartridges are charged of stock.

h. In the case of ordnance and clothing factories credit in the
ledgers for surplus material or scrap returned from manufacture
will be supported by material return notes. Stores manufactured
for stock will be brought on the ledgers on the strength of the
departmental advice notes or inspection notes.

j. Air Force Equipment. Equipment received from overseas
should be brought on charge by the original Form 600 (Receipt)
(para 21 Chapter 6 Equipment Regs Air Force or form 603).

35. Articles received by
transfer

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<tbody>
<tr>
<td>Articles received by transfer</td>
<td>PAFZ-2096</td>
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</table>

a. When stores are transferred from one ledger to another or
   from one ledger heading to another the receipt or issue
   voucher PAFZ-2096 will be countersigned by an officer.

b. In farm returns when hay is transferred to the heading
   "bedding" support the transaction with the sanction of the
   competent financial authority.

c. As regards Air Force stores and equipment, see Equipment

36. Articles obtained by purchase, receipt of

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<tr>
<td>Articles obtained by purchase, receipt of</td>
<td>Duplicate copy of PAFZ-2135</td>
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</table>

a. When articles are purchased for stock in medical stores
   depots, support the credit by a copy of PAFZ-2096. In the
   case of supply depots support the credits by a duplicate copy
   of PAFZ-2135.
b. In the bills for the cost of making up articles departmentally or regimentally, cite the number and date of the expense voucher which supports the strike off of the materials expended. See item 44 (7).

2nd red copy of form 530

c. When Air Force equipment is purchased, support credit by the voucher referred to in column 2 of paragraph 45 of Chapter 6 of the Equipment Regulations, Air Force.

37. Articles disposed of by private treaty auction tender, book debit or through agents realisation of proceeds PAFA-58

a. Surplus, obsolete stores and waste will be disposed off by or under orders of the Central Disposals Organization except in cases specially exempted.

b. When Government stores are sold, support the strike off of the stores in the relevant ledgers by a copy of the accounts sale (PAFA-58) with No and date of the treasury receipt, on which the amount has been credited to Government duly quoted thereon.

38. Articles obtained by purchase ASC (Supplies) payments for Supplier's bill original PAFA-2135 or PAFS-1520

a. When articles are purchased for stock by depots, support the bill by the original receipted supply order (PAFZ-2135) in which will be cited the account in which credit will be afforded.

b. Bills for articles of daily supplies to units should be supported by the original PAFS-1520 and those for casual supplies by original PAFZ-2135 duly receipted by a commissioned officer of the unit and bearing a certificate as to the account in which the supplies have been credited.
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<td>39. Articles obtained by Purchase ordnance Payments for</td>
<td>Supplier's bill PAFA-68 and Inspection Note (PAFS-1447) and informal agreement when purchases are made for articles for which there is no contract.</td>
<td>a. The bills will be submitted by the supplier to the ordnance officer concerned who will complete the certificate on PAFA 68.</td>
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<td>b. 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.</td>
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<td>c. 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 Deputy Director, Ordnance Services, who will countersign it and after noting the expenditure against the local purchase allotment, will forward the same to the Controller of Accounts for payment.</td>
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<td>d. Original copy of the receipt voucher on which the stores are taken on ledger charge and authority in original will accompany the bill.</td>
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<td>e. 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 PAFO1370 will be submitted to the ADOS who, after noting the expenditure against the local purchase allotment, will countersign and transmit them to the Controller of Account for payment.</td>
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<td>f. In case of local purchases made by units under the Director, Inspection and Technical Development, the bills will be</td>
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submitted by the suppliers to the Chief Inspector or Officer Incharge Inspection Depot or 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, Officer Incharge Laboratory or the Director, Inspection and Technical Development.

40. Articles obtained by Supplier's bill and PAFA-68 
purchase (medical stores) payments for 

a. 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.

b. Bill will be submitted by the supplier to the Officer Commanding, Medical Stores Depot, who will complete the certificate on PAFA-68 and in cases of purchases for which there is no contract and are beyond his financial or contractual powers, the sanction of the competent financial authority should accompany the bill. In these cases the informal agreement is not required to be sent to the Controller of Accounts, but the depot accountant will endorse a certificate on PAFA-68 that the rates shown on the bill agree with those of the informal agreement.

c. 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 officer commanding, Medical Stores Depot concerned authorising the purchase.

*Note of general application for all suppliers*
a. 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.

b. When stores are purchased centrally under the orders of the Director General, Defence Purchase, and delivered at a certain supply or stores depot for onward despatch to other supply or stores depots they should be accounted for by the supply or stores depot taking delivery of the stores from the suppliers and then fresh issue vouchers should be made out for the consignments which are despatched to other supply or stores depots.

c. Payments for central purchase stores are made by the Controller of Military Accounts (Defence Purchase). The contractors bills for such stores made on the contractor own invoices should be supported by necessary documents.

d. Purchases made by the Director General (Defence Purchase) are treated as central purchases. Payment of bills for these purchases are made by the Controller of Military Accounts (Defence Purchase).

41. Articles obtained by Local purchase (Air Force), payments for Local purchase orders placed by Air Headquarters. Contractors bills in duplicate with one copy receipted in advance and stamped where necessary supported by the Consignee, dated and endorsed by the Equipment Officer of The receiving unit with a reference to the certificate Receipt Voucher No by the which the
items were brought on charge and countersigned by the commanding officer to the effect that the prices charged are fair and reasonable (PAP-830, Volume 1, leaflet A 2412).

b. *Local Purchase by nwin* supply Units. All bills are forwarded to the Local Audit Officer for verification that the articles had been brought on charge in the appropriate account and transmission to the Controller of Account air force for payment PAP 830Volume I leaflet A 2412.

42. Articles obtained by central purchase (Air Force), payments for

   Form 530 (4th Red Copy)

   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 the Controller of Military Accounts for payment.

43. Articles, issue of

   Indent (prescribed form) and issue voucher (PAFZ-2096) showing the particular return in which the stores have been brought on charge by the receiving parties.

   a. When issues are made to replace articles condemned through fair wear and tear, furnish with the indent PAFZ-2098 in duplicate. This does not apply to ordnance establishments.

   b. 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 issue, enter a note to the effect on the indent. This does not apply to ordnance establishments except in the case of stores supplied periodically.

   c. When issues are made to replace losses of Government property arising from any cause other than reasonable wear and tear, furnish the sanction of the competent financial authority (PAFA-498) with the indent.
d. When articles in departmental or regimental stock are condemned, owing to reasonable 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 (PAFZ2096). In the former case note on the expense voucher the disposal of the condemned articles.

e. When gear is issued for newly purchased animals; cite on the indent the monthly roll on which the animals are borne.

f. When articles, which have become unserviceable through reasonable wear and tear, are struck off charge from clothing, equipment or other ledgers or return the expense voucher will be signed by the officer commanding concerned. Unsuitable stores should be disposed of to the best advantage of the State.

g. When articles are issued from stock for making up or repairing other articles, support the issues by an expense voucher (PAFZ-2096). In the expense voucher, note the store account 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 repairs not due to reasonable wear and tear support the expense voucher by a loss statement.
Note: This note does not apply to medical stores depots or ordnance depots.

h. When field service equipment is repaired in a medical stores depot, note on the issue voucher on which the articles are returned (1) the number and date of the receipt voucher on which the articles are received; (2) the new articles issued to complete the equipment; and (3) the actual cost of repairs and transit charges to and from the depots.

j. When stores are issued to foreign Governments the entry in the issuing officer's accounts showing the issue of stores should be supported by a triplicate copy of the packing account duly completed.

k. When medical stores are issued from stock to appendix ledger, for use in medical stores depots, support the transaction by a transfer voucher.

l. 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 stores so transferred will be treated as on deposit.

m. Air Force Equipment. Return of equipment received damaged or of incorrect pattern from the competent purchasing authorities Director General Defence Purchase, whose free replacement is required, support issue by Form
603 duly priced by the local audit officer and prefer claim against the customs authorities for refund of the amount of duty if charged as first entry of the equipment in Pakistan (paragraph 16 of Chapter 8 of the Equipment Regulation, Air Force).

n. **Issues of 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 (paragraph 35 of Chapter 8 of the Equipment Regulation, Air Force).

o. **Issue to Foreign Government Aircraft.** Issuing units will voucher 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 Local Audit Officer. Receipted copy will be sent to Controller of Accounts (Air Force) through the Local Audit Officer.

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 (paragraph 60 of Chapter 8 of the Equipment Regulations, Air Force).

(1) Loan issues - Support by Form 603.

(2) Internal issues - Air Force Form No. 674. Exchange of class A and B equipment Internal exchange voucher form No. 673.
q. **Return of Ordnance Equipment to Depots.** 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 185, 186. No credit will be accorded in the case of ammunition and explosives sent for break up or destruction (paragraph 33 of Chapter 30 of the Equipment Regulations, Air Force).

44. **Articles lost, damaged or destroyed write off of**

   The value of unsanctioned losses must either be deducted from bills or recovered in cash and the mode of recovery noted on PAFA-498 or Air Force Form No. 34. When an amount is chargeable to an individual the supporting vouchers will be Air Force Form 664-B with the month's pay list in which the amount has been debited to the individual duly noted thereon (PAP-830, Volume I, Part I, Leaflet A-14). 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 endorsed on PAFA-498.

   **Note:** Loss statements are not necessary in the following cases:-

   (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 returned 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 of 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 ammunition technical officer un-serviceability 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 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 reasonable wear and tear. If the change in condition of stores is not due to reasonable wear and tear loss statements are necessary.

(7) In the case of packing materials or other stores in use by stores depots which are condemned as worn out by reasonable wear and tear, or in the case of ammunition boxes and cylinders opened in arsenals and ordnance depots for part issues, test, etc, and consequently reduced in condition.

(8) In the case of cables, electric D class, and wire WD1/
45. **Ammunition expended regimentally**

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<tr>
<th>a</th>
<th>b</th>
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<th>d</th>
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</thead>
<tbody>
<tr>
<td>Ammunition expended regimentally</td>
<td>Expense voucher (PAFZ-2096)</td>
<td>a. 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, practised 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 it will be indicated what portion of the excess was expended by officers or at any rifle meeting the competent financial authority, sanction will also be furnished on PAFA-497.</td>
<td>TT which may become deficient owing to wastage incurred in joining or cutting out of joints, etc.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b. It will be certified that lead recovered from ball ammunition, whether free or on payment, has been or will be returned to POF.</td>
<td>(9) Class A and B Air Force equipment totally or wholly destroyed by reasonable wear and tear (PAP-830 Volume I Part I leaflet A-14).</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>(10) Targets used in connection with air firing practice over the sea which are shot away and unavoidably lost (PAP-830 Volume I Part I leaflet A-14).</td>
</tr>
<tr>
<td></td>
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<td></td>
<td>(11) The information to be given on loss statements of Air Force will be found in PAP 830 Volume I Part 1 leaflet A-14.</td>
</tr>
</tbody>
</table>
LIST OF RECOGNISED CLAIMS RELATING TO ARMY AND AIR FORCE ESTABLISHMENTS SHOWING HOW EACH SHOULD BE PREFERRED

<table>
<thead>
<tr>
<th>Serial No</th>
<th>Particulars of Charge</th>
<th>Authority</th>
<th>To be preferred on</th>
<th>Supporting Voucher Required</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Band allowance</td>
<td>Pay and Allowances Regulations, Volume-I, rule 216</td>
<td>Monthly</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>Charpy allowance</td>
<td>Pay and Allowances Regulations, Volume-II, rules 234-236</td>
<td>PAFA-115</td>
<td>To be drawn monthly by the parent unit to which the miscellaneous unit is attached for this purpose under Divisional or Log Area arrangements.</td>
<td></td>
</tr>
<tr>
<td>c</td>
<td>Compensatory and hill allowance</td>
<td>Pay and Allowances Regulations, Volume-I, rule 55</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>e</td>
<td>Condiment allowance</td>
<td>Pay and Allowances Regulations, Volume-II, rule 238</td>
<td></td>
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<tr>
<td>6</td>
<td>Expatriation and other extra allowance to commissioned officers serving overseas</td>
<td>Pay and Allowances Regulations Volume I, rule 36</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>a. Expatriation and other extra allowances to Army personnel below commissioned rank serving overseas</td>
<td>Pay and Allowances Regulations, Volume I, rule 95</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Expatriation and other extra allowances to men of combatant section and enrolled non-combatants of Pakistan Air Force</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Lines contingent allowance</td>
<td>Pay and Allowances Regulations, Volume II, rules 254, 255</td>
<td></td>
<td>PAFA-115</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Mess maintenance allowance</td>
<td>Pay and Allowances Regulations, Volume II, rules 218, 230</td>
<td></td>
<td>Monthly</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Miscellaneous Expenses Grant</td>
<td>Pay and Allowances Regulations Volume I, rule 244</td>
<td></td>
<td>Monthly</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Ration allowance (Air Force)</td>
<td>Pay and Allowances Regulations, for Air Force Volume II, rules 75 and 76</td>
<td></td>
<td>PAF-1056</td>
<td>Copy of PDR</td>
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<tr>
<td>12.</td>
<td>Service postage labels</td>
<td>Air Force instruction 42/57</td>
<td>PAFA-115</td>
<td>Allotment to be made by Air Headquarter.</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Survey work-materials for Pay and Allowances Regulations, Volume II, rule 256</td>
<td></td>
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</tr>
<tr>
<td>14.</td>
<td>Educational training grant for the army and air force</td>
<td>Pay and Allowances Regulations, Volume II, rule 256</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>15.</td>
<td>Annuity rewards (meritorious services)</td>
<td>Citation or furnishing a copy of the order granting the reward</td>
<td></td>
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</tr>
<tr>
<td>16.</td>
<td>Assault-at-Arms</td>
<td>Pay and Allowances Regulations, Volume II, rule 266</td>
<td>PAFA-115</td>
<td>Copy of Chief of the General Staff order making allotment</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>Field Firing Ranges-grant for</td>
<td>Pay and Allowances Regulations, Volume II, rule 266</td>
<td>PAFA-115</td>
<td>Copy of formation order making allotment</td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>Lance and sword competitions, prizes for</td>
<td>Copy of unit orders containing CO's award</td>
<td></td>
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<tr>
<td>20.</td>
<td>Nursing officers and members of Auxiliary NS Mess allowance</td>
<td>Pay and Allowance Regulations, Volume II, rule 212 (Air Force)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Petty stores allowance</td>
<td></td>
<td></td>
<td></td>
<td>Drawn annually in advance. Included by Unit Accountant in bill for March, when stores are obtained from a supplying department PAFZ-2096 should be rendered.</td>
</tr>
<tr>
<td>22.</td>
<td>President body guard</td>
<td>Pay and Allowances Regulations, Volume 11, rule 258</td>
<td></td>
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<tr>
<td>23.</td>
<td>Prizes for skill in driving</td>
<td></td>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>24.</td>
<td>Recruiting offices allowances for contingencies</td>
<td>Pay and Allowances Regulations, Volume 11, rule 179</td>
<td>PAFA-115</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Target allowance for provision and making up of artillery</td>
<td>Pay and Allowances Regulations, Volume II, rule 264</td>
<td>PAFA-115</td>
<td>Copy of GHQ or formation order making the allotment</td>
<td></td>
</tr>
</tbody>
</table>
26. Allowance for empty metal cartridge cases lead and fired bullets, brass and copper, returned to ordnance depots

PAFA-115

The number and date of POF 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 Controller of Accounts concerned for payment.

27. Allowance for repair of arms and accoutrements of reservists under training

PAFA-115

28. Reservist retaining fee Pakistan Army Act, 1952(XXM of 1952) and Reserve rules, 1974

PAFA-115

29. Camp kit allowance Pay and Allowances regulations, Volume II, and members Armed Forces Nursing Service

PAFA-115

A certificate from the OC or head of the formation concerned that the individual has purchased camp kit to scale

30. Flashes or cloth patches or pith or felt hats

Clothing Regulations

PAFA-115

Sanction to local purchase of the Chief Ordnance, Officer of Cost restricted to the lowest possible rates obtainable locally.
31. Compensation for damage to crops on ordinary marches | Army Rules (Instructions) rule 847, rule 16e of these regulations and item 8 of Annex A thereof

32. Compensation for loss of animals | Pay and Allowances Regulations, Volume II, rules 121-123

33. Compensation for loss of animals | Pay and Allowances Regulations, Volume II, Rules 121-123

34. Compensation for loss of baggage, equipment or clothing etc | Pay and Allowances Regulations, Volume II, rules 98-120 and Pay and Allowances Regulations for Pakistan Air Force para 157

35. Compensation to officers for change of uniform | Pay and Allowances Regulations, Volume II, rules 112-114

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the ordnance establishment on which dependent and trades men's receipt in support of the local purchase made.

31. Compensation for damage to crops on ordinary marches
   - Army Rules (Instructions)
     - rule 847, rule 16e of these regulations and item 8 of Annex A thereof

32. Compensation for loss of animals
   - Pay and Allowances Regulations, Volume II, rules 121-123

33. Compensation for loss of animals
   - Pay and Allowances Regulations, Volume II, Rules 121-123

34. Compensation for loss of baggage, equipment or clothing etc
   - Pay and Allowances Regulations, Volume II, rules 98-120 and Pay and Allowances Regulations for Pakistan Air Force para 157

35. Compensation to officers for change of uniform
   - Pay and Allowances Regulations, Volume II, rules 112-114

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PAFA-115 As required by regulations cited in column c.

PAFA-115 As required by regulations cited in column C.

PAFA-115 As required by regulations cited in column C.

PAFA-115 The order of the Div/Log Area Comds as to amount of compensation authorised.
<table>
<thead>
<tr>
<th>a</th>
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<tbody>
<tr>
<td>36.</td>
<td>Condiment Allowance</td>
<td>Pay and Allowances Regulations, Volume II, rule 238</td>
<td>PAFA-115</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37.</td>
<td>Daily allowance to officers while travelling on warrant</td>
<td>Passage Regulations, 1980 rule 352</td>
<td>PAFA-115</td>
<td></td>
<td></td>
</tr>
<tr>
<td>39.</td>
<td>Disturbance allowance</td>
<td>Pay and Allowances Regulations, Volume II, rules 41-45 and Pay and Allowances Regulations for Pakistan Air Force, para 94</td>
<td>Copy of POR</td>
<td>The particulars required by the regulations cited in column c will be necessary in support of the claim.</td>
<td></td>
</tr>
<tr>
<td>40.</td>
<td>Establishment - hot weather</td>
<td>Army Regulations (Rules) Rule 521 and Maintenance Engineering Service Regs, rule 783</td>
<td>PAFA-115</td>
<td>No and date of the order fixing the allotment, the number and date of the Station, Brigade, or Log Area order fixing the rate of pay and the date from which punkhas should be taken into use to be quoted on the first bill</td>
<td></td>
</tr>
</tbody>
</table>
41. Fee for conducting examinations in foreign Regulations, Volume 11, and oriental languages rule 81

42. Fees for setting and marking papers -- military subjects -do- -do

43. Former service - counting of JCOs, other ranks and non-combatants (enrolled) Pension Regulations, Volume I, PAFA-365 rule 87 and Pay and Allowances Regulations, Air Force

44. Funeral expenses Pay and Allowances Regulations, Volume 11, rules 245-249 and Pay and Allowances Regulations, Air Force, rule 121

45. Good service pay award, restoration of Pay and Allowances Regulation, Volume I, rules 75 & 87

46. Interpreters allowance, court-martial or other military court Pay and Allowances Regulation for Pakistan Air Force, Volume 11, rule 76 Para 71 & 72

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<tbody>
<tr>
<td>48.</td>
<td>Language rewards</td>
<td>Pay and Allowances Regulations, Volume 11, rule 82 and Pay and Allowances Regulations for Pakistan Air Force, para 164</td>
<td>PAFA-115</td>
<td></td>
<td></td>
</tr>
<tr>
<td>49.</td>
<td>Local purchase of hospital supplies and equipment</td>
<td>Financial Regulations, Volume 1</td>
<td>Sanction of the chief ordnance officer to local purchase.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50.</td>
<td>Messing allowance at training camps, etc</td>
<td>Pay and Allowances Regulations, Volume 11, rule 49-51 and Pay and Allowances Regulations for Pakistan Air Force, rule 10 and 77 para 34 and 75</td>
<td>PAFA-115</td>
<td>Reference to Div/Log Area order in which payment of allowance is authorised. Copy of POR.</td>
<td></td>
</tr>
<tr>
<td>51.</td>
<td>Road conveyance</td>
<td>Passage Regulation, 1980 rule 534</td>
<td>PAFA-115</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52.</td>
<td>Milk to boys on the authorised establishment of regimental centres and Pakistan Air Force stations and formations</td>
<td>Scales of rations and supplies issued by the Army Service Corps</td>
<td>PAFA-115</td>
<td>Sanction of the Station Supply Officer concerned in support of the local purchase.</td>
<td></td>
</tr>
<tr>
<td>53.</td>
<td>Money order commission for remittance of public money</td>
<td>Rule 14 of these regulations</td>
<td>PAFA-115</td>
<td>Receipt granted by Post Office.</td>
<td></td>
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<tr>
<td>54.</td>
<td>Money order commission for remitting to civil authorities the reward for apprehension of deserters</td>
<td>Pay and Allowances Regulations, Volume II, rule 89</td>
<td>PAFA-115</td>
<td>Receipt granted by Post Office</td>
<td></td>
</tr>
<tr>
<td>55.</td>
<td>Money order commission, reservists</td>
<td>Rule 103 of these regulations</td>
<td>-do-</td>
<td>Receipt granted by Post Office</td>
<td></td>
</tr>
<tr>
<td>56.</td>
<td>Nurses, private charges on account of</td>
<td>Regulations for Medical Service, rules 43 and 44</td>
<td>-do-</td>
<td>Payee's receipt</td>
<td>The station order authorising the engagement of the nurse must be quoted and the bill countersigned by the Senior Medical Officer.</td>
</tr>
<tr>
<td>57.</td>
<td>Outfit allowance officers Regulations,</td>
<td>Pay and Allowances Volume II, rule 1</td>
<td>PAFA-115</td>
<td></td>
<td>A certificate to the effect that the allowance had not already been drawn on any previous occasion.</td>
</tr>
<tr>
<td>58.</td>
<td>Outfit allowance to flight cadets</td>
<td>Air Force instruction 9/70</td>
<td>F-667B</td>
<td></td>
<td>Kit items are issued subject to the monetary limit mentioned in Air Force Instruction 9/70.</td>
</tr>
<tr>
<td>59.</td>
<td>Outfit allowance to army cadets</td>
<td>Pay and Allowances Regulations, Volume II, rule 8</td>
<td>PAFA-115</td>
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<tr>
<td>60.</td>
<td>Outfit allowance to JC0s granted honorary commission as permanent commission officer whilst on effective list</td>
<td>Pay and Allowances Regulations, Volume II, rule 22</td>
<td>PAFA-115</td>
<td>Proof of payment and CO's certificate that suitable kit was purchased under his instructions.</td>
<td></td>
</tr>
<tr>
<td>61.</td>
<td>Passage allowance</td>
<td>Passage Regulations, 1980 rules 68-77</td>
<td>-do-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>62.</td>
<td>Postage on unstamped or under-stamped envelopes</td>
<td>Postal Guide, rule 353 and rule 68 of this Regulation</td>
<td>-do-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>63.</td>
<td>Railway fares to recruits</td>
<td>Passage Regulation, 1980 rule 539</td>
<td>-do-</td>
<td>Certificate that the recruits were brought by the men of the unit or that they presented themselves by request of the OC or a certificate signed by the civil officer of the district that they reported their intention of proceeding to headquarters for enrolment.</td>
<td></td>
</tr>
<tr>
<td>64.</td>
<td>Ration Allowance (Army)</td>
<td>Pay and Allowances Regulations, Volume II, rule 58</td>
<td>PAFA-115</td>
<td>DO Part II supported by certificate to the effect that the conditions for the grant of ration allowance have been fulfilled and that no rations in kind were issued. DO Part II are not necessary</td>
<td></td>
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</tbody>
</table>
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/Log Area Commander concerned.

65. Recruits rejected: -
   a. Subsistence allowance
   b. Road allowance.

   Pay and Allowances Regulations, Volume 11, rule 65 and Passage Regulations, 1980 rule 541

   PAFA-115 Certificate that the recruits were rejected by the commanding officer from the recruiting centre and that no railway warrants were issued.

   Pay and Allowances Regulations, Volume 11, rule 29 and Pay and Allowances Regulations for Air Force, para 83

   -do Included by the Unit Accountant in the pay list on the authority of a part 11 order notifying the grant of the allowance to each particular recruit supported by a certificate that the recruit has been finally accepted.

66. Regimental mufti or Pakistani clothing allowance

   Pay and Allowances Regulations, Volume 11, rules 204 and 206

   PAFA-115 Certificate to the effect that the articles issued were procured at the cheapest possible

   Clothing Regulations, rules 204 and 206

   The number and date of the RO enrolling the reservist and the name and regimental number of the reservist should rate be quoted.
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>68.</td>
<td>Reservist's kit - - repair of Clothing Regulations, rule 206</td>
<td></td>
<td></td>
<td>PAFA-115</td>
<td></td>
<td></td>
</tr>
<tr>
<td>69.</td>
<td>Reward for pointing out position of an unexploded shell Pay and Allowances Regulations, Volume 11, rule 92</td>
<td>-do-</td>
<td>Certificate to the effect that claimant does not belong to range party</td>
<td></td>
<td></td>
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<tr>
<td>70.</td>
<td>Reward for qualifying in surveying Pay and Allowances Regulations, Volume 11, rule 91.</td>
<td>-do-</td>
<td>Copy of order notifying names of successful candidates</td>
<td></td>
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</tr>
<tr>
<td>71.</td>
<td>Road journey, reservists' allowance for Passage Regulations, 1980 rules 534, 669, 683 and 685</td>
<td>-do.</td>
<td>A certificate as to the number of kilometres in respect of each reservist should be entered in the bill</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>72.</td>
<td>Subsistence allowance to temporary personnel or non-combatant who is not entitled to free rations confinement Pay and Allowances Regulations, Volume II, rule 70 and Air Force instruction 48/59 and corr 1217 0</td>
<td></td>
<td>The bill must show for whom charged and the particular other period for which drawn.</td>
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</table>
RULES RELATING TO CONTINGENT AND RISCELLANEOUS CHARGES

1. Hot Weather Establishments. When hot weather appliances are authorised, establishment 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 Logistic Area which is sub-allotted to brigades and units and notified in Logistic Area Orders. (Army Regulations Rule 520).

2. Supply of locks for use in Government Offices
   a. The purchase of locks will be governed by the rules for the supply of articles for the public service. (See Financial Regulations, Volume I).
   b. As a general rule, locally manufactured locks should be purchased in accordance with the stores purchase rules (Financial Regulations, Volume I).
   c. 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 performance (iii) in the preamble to the Stores Purchase Rules.

3. Motor Cars
   a. A motor car A supplied at Government expense for the use of the Chief of the Army Staff. Any incidental charges connected therewith will be met from his tour grant.
   b. Staff cars sanctioned for the use of authorised staff officers at General and Air Headquarters and divisional, brigade or other commanders 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 Role use of the car will be obtained from the officer commanding the Mechanical Transport unit to whom a return will be submitted in the Ist of each month, showing the total journey performed in kilometres and the stores consumed during the preceding month.

4. 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 the head of
the accounts office, in any particular case, 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 foreign countries and to the post card which is issued to patients by local military anti-rabic treatment centres on completion of treatment.

c. Service postage labels and postcards will be obtained as required on indent (PAFZ-2094) from the nearest Treasury Officer and a detailed account of their expenditure will be kept in PAFZ-2016 which will be balanced and countersigned monthly. The cheque for the value of service labels required, will be obtained by the officer concerned on PAFA-115 from the Controller of Accounts who will draw it in favour of the Treasury Officer and send it to the requisitioning officer for presentation to the treasury with PAFZ-2094 (see Army Regulations (Instruction) 749),

d. Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same pro. portion.

5. **Telegram Charges**

a. Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or Railway Telegraph Offices.

b. 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.

6. **Recurring Charges.** Small monthly payments for supplying drinking water and for dusting offices :-

a. The Government may, subject to any restrictions may desire to impose, delegate to heads of subordinate offices the authority to make small monthly payments to Government servants for supplying drinking water or for dusting offices or for acting as night sentries or for similar services in addition to their own duties, provided that:-
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 10.00 in a month in any one case, and the head of the office must, in sanctioning any such payment, record his reason therefore and must satisfy himself that:

(a) The work to be done is really necessary.

(b) It is outside the regular duties of a Government servant on the permanent establishment.

(c) 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 formation commanders, the Principal Staff Officer, Chief of the General Staff, Master General of Ordnance, the Surgeon General, the Quartermaster General and the Director, Military Lands and Cantonments. They may, at their discretion, delegate the authority to their subordinate officers.

7. **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.

8. **Livery and Warm- Clothing, etc, for Naib Qasid Employed in Military Offices**

a. Naib Qasids, Daftaries, Record Sorters, DMO’s, Chowkidars, Sweepers and sweepresses are not to be provided with liveries but would be given the following "Dress Allowance" in lieu thereof, which is the aggregated cost, per month, presently expended in providing them with liveries:

<table>
<thead>
<tr>
<th>Category</th>
<th>Dress Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Naib Qasids</td>
<td>Rs. 24.00</td>
</tr>
<tr>
<td>(2) Farashes, Record Sorters, Daftaries, D110's</td>
<td>Rs. 21.00</td>
</tr>
<tr>
<td>(3) Chowkidars, Sweepers</td>
<td>Rs. 21.00</td>
</tr>
<tr>
<td>(4) Sweepresses</td>
<td>Rs.13.00</td>
</tr>
</tbody>
</table>
b. The dress allowance at above rates shall be allowed in addition to the existing Washing Allowance.
c. The dress allowance is allowed from 1st October, 1982 and no expenditure on supply of winter liveries which became due on 1st November, 1982 shall be incurred.

d. Qasids, Staff Car Drivers and Despatch Riders and other staff not specified at sub-rule a above would continue to be provided liveries by the respective departments heretofore.

e. The categories of employees who are to be given Dress Allowance are exempted for wearing Liveries. They will attend the office in dress as allowed to other government servants.

9. **Articles Chargeable to Office Allowance.** Soap, towel and toilet paper required by officer for use in offices are chargeable to office allowance. See Pay and Allowances Regulations (for the Army) Volume II, Rule 246 and pamphlet "Office Equipment and Stationery (including rules for printing and binding) Defence Services "

10. **Exemption from Payment of Municipal Taxes.** A person subject to the Pakistan Army Act, 1952(XXXIX of 1952), or Pakistan Air Force Act, 1953 (VI of 1953) 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, namely:-

a. Municipal taxes on salaries.

b. Municipal taxes on professions, trades, callings, offices or appointments.

c. Municipal taxes on animals or vehicles in respect of:-

   (1) Any animal which such person is required, by the regulations of the service to which he belongs, to keep.

   (2) 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.

d. The loss caused to the Municipal Committees or Councils by the above exemption to Military or Air Force personnel shall 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.

e. Municipal taxes on military buildings or on buildings hired for authorised purposes other than quarters are debit able to the Defence Services Estimates under the rules contained in the Regulations for the MES and Quarters and Rents Regulation, 1985.

f. 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.
11. Charges on Call-bells etc. 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.

12. Ceremonial Parades

a. All expenditure other than transportation charges incurred in connection with ceremonial parades on the following occasions:-

(1) Pakistan Day.

(2) Investiture.

(3) Visit of high official and important personages when specially ordered by the Ministry of Defence.

b. Financial powers of the administrative authorities will be as under:-

<table>
<thead>
<tr>
<th>Authorities</th>
<th>When Pakistan Day and Investiture parades are held together</th>
<th>When Pakistan Day and Investiture parades are held separately on two different dates</th>
<th>Visit of high officials and important personages as ordered by the Ministry of Defence</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a</td>
<td>b</td>
<td>c</td>
</tr>
<tr>
<td>Corps I Div / Brigade/ Log Area Commander</td>
<td>Rs 1200.00 per parade per annum</td>
<td>Rs 1000.00 per parade per annum</td>
<td>Rs 1000.00 per parade per annum</td>
</tr>
<tr>
<td>Formation Commander, Organizing Pak Day Parade at Provincial Capitals</td>
<td>Rs 7000.00 per parade per annum</td>
<td>Rs 5000.00 per parade per annum</td>
<td>Rs 1000.00 per parade</td>
</tr>
</tbody>
</table>

c. Expenditure in respect of the following items only will be debited to this fund.

(1) Printing of invitation cards, bills and posters.

(2) Painting of boards.

(3) Decoration of the dais and the ground. Lime quick and paintings etc.

(4) Hiring of furniture, shamianas, durries and allied items.
(5) Charges for sprinkling water for rehearsal and actual parade. Decorative papers and stationery items where required.

Note- Every effort will be made to provide these services out of normal sources without extra expenditure to the State. In case this is not possible, stores will be purchased at the most economical rates.

d. Authorities concerned will claim the authorised amount in advance from the Controllers of Military Accounts concerned on each occasion at the rate given above through a contingent bill. Immediately after the ceremonial parade, detailed accounts supported by relevant vouchers or invoices will be submitted to the accounts authorities concerned for post audit. Balance will lapse to the Government.

e. Under no circumstances, expenditure will exceed the authorised limit given in paragraph (b) above.

f. These orders will not apply to Pakistan Day parades reviewed by the President. In this case separate Government orders sanctioning the expenditure will continue to be issued as in the past.

g. The expenditure involved will be debitable to Main Head 7-D (Miscellaneous) of the Defence Estimates.

h. Expenditure incurred on transportation charges ie, cost of Government Transport, (mechanical transport) 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.

Notes:- 1. For rulings in respect of publications (official and nonofficial), stationery, typewriters, printing and binding. See pamphlet "Office Equipment and Stationery (including rules for printing and binding), Defence Services."

2. In addition to the above list of authorised items, the expenditure in respect of the items specified in the list below can be incurred out of office contingency or miscellaneous expenses grant as per Appendix 1 to this Annex.
LIST OF ITEMS IN RESPECT OF WHICH EXPENDITURE CAN BE INCURRED OUT OF MISCELLANEOUS EXPENSES GRANT

1. Air Freshener.
2. Ash-trays.
3. Bath room or toilet requisites (other than articles supplied by the MES or AOC).
4. Boxes, nails and screws for office records when unit moves.
5. Brushes for cleaning carpets or matting etc.
6. Calculators with adopters.
7. Calligraphist set.
8. Candles and calculator.
9. Dry battery cells for calculator.
10. Charges for repair of DR's Cycle (Max Rs 200.00 in a year).
11. Civil publications.
12. Cleaning materials (metal polish, etc).
13. Clocks for office and guard room (purchase and repairs).
15. Conveyance charges on stationery consignments ; from railway station to unit lines (only if no transport is held on charge).
16. Conveyance charges when cashing cheques, if no transport is held on charge.
17. Cost of advertisements, law suits and allied charges.
18. Cost of photographs.
19. Cost of photostat copies of official documents when photostat machine is not held.
20. Curtains for offices.
22. Dental treatment of civilian employees to whom free dental treatment facilities are authorised at Government expense.
24. Directories.
25. Door mats.
26. Durries.
27. Dusters.
29. Electric bells for offices.
30. Fees to postal authorities on account of window delivery post bags, boxes and telegraphic address.
31. Fly beater.
32. Framing of Sentries Orders and Framing and Mounting of Maps.
33. Framing sections of PAA and Units Orders.
34. Government publications (not issued free) and non-officials publications ie technical and books etc.
35. Index cabinets.
36. Index cards.
37. Inspection fees for boilers.
38. Inter-Comm Sets (Firms HQ Bdes and above).
39. Items required by laboratories for experimental purposes not provided otherwise.
40. Labels including economy labels.
41. Lamps for camp office.
42. Liveries for Government Servant serving in BPS 1-2.
43. Local printing and binding.
44. Local purchase of survey material by units required to carry out survey work.
45. Local purchase of stationery, if not supplied by the stationery stores or depot.
46. Loose leaf books for inspection guide.
47. Maintenance of libraries.
49. Maps.
50. Matches.
51. Mattings.
52. Memorial registers.
53. Money order fees or bank commission on account of remittance of pay and allowances to personnel on temporary duty or leave.
54. Office mail folders.
55. Padlocks.
56. Payments of excise duty on cheque-book pertaining to public fund AIC including imprest.
57. Payment to informers by the Security Officers of Ordnance Depots.
58. Payment under Workman's Compensation Act, 1923 (VIII of 1923).
59. Pen racks.
60. Postal guides.
61. Purchase and repair of officers furniture, if not authorised and provided under ‘QMG Furniture Supply' arrangements.
62. Purchase of milk, ice, lemon etc, for individuals engaged on dangerous trades and to whom these items are authorised.
63. Railway time-table.
64. Ready-reckoner.
65. Reimbursement of cost of photos of JCOs/ORs posted to JCS, ISI and other Dtes of GHQ or Agencies abroad where photograph other than identity cards are inevitable.
66. Reward for apprehension of deserters.
67. Rubber stamps.
68. Stable requirements of units or formations holding animals, if not provided through other sources, otherwise.
69. Steel almirahs and iron cabinets.
70. St. John's Ambulance requirements.
71. Strength boards or name boards etc.
72. Table-bell.
73. Table-cloth.
74. Table-glasses.
75. Trays for office files.
76. Treasury cheque books.
77. Unit details books and duty rosters.

78. Washing charges for towels-dusters and durries.

79. Waste paper baskets.

80. Yakdans, leather.

81. Additional items peculiar to certain units or formations indicated in the allocation letters.

Notes:-
1. Purchase will be effected in accordance with the pamphlet Office Equipment and Stationery, Defence Services.

2. Grant of the allowance will be regulated under the relevant rules and orders issued from time to time except that it will be sanctioned by the OC Unit vide financial power delegated under para 4 of the letters.

3. These are departmental supplies. Local purchase will be made only when these are not available with the concerned supplying agencies.
RULES FOR THE RENEWALS RESERVE FUND FOR MILITARY FARMS

1. The renewals reserve fund for military farms shall be regulated in accordance with the following rules:-

a. Contribution to the renewals reserve fund shall be calculated to the nearest rupee at the following rates on the value of plant, buildings and live-stock on the 1st day of each financial year:-

   (1) Plant, machinery and furnishings at the rate of five percent per annum.

   (2) Buildings at the rate of 2.5 percent per annum.

   (3) Lives-stock, excluding young stock, at the rate of five percent per annum.

   (a) The word 'plant' as used in these rules includes machinery and machine tools.

   (b) The word 'buildings' as used in these rules includes railway sidings.

b. The object of the renewal reserve fund is to ensure that a certain sum is set apart annually to cover the wastage in the capital assets, ie, 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 and of a certain percentage of the value of the buildings, plant and lives. stock. These contributions are debited in the profit and loss account as a charge against revenue.

c. The fund shall be drawn upon to meet expenditure on:-

   (1) Renewals and replacements of machinery, plant, buildings and live-stock rendered necessary by ordinary wastage.

   (2) Any expenditure due to obsolescence, arising from any cause, which does not involve additions or alterations to buildings.

   (3) 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- 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 are required to meet special war requirements. Such expenditure shall be met from the funds allotted separately for new works.

d. A proforma account of renewals reserve fund will be maintained by the Director Remount Veterinary and Farms and exhibited in the Commercial Account under the heading 'Renewals Reserve Fund Account. 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 contribution to be in excess of or below requirement, the percentage shall be altered.

e. Interest at the rate notified by the Finance Division (Mill") 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.

f. In any financial year in which the credits to the capitals account of the farms on account of:

(1) Depreciation of capital assets calculated at the annual percentage rates.

(2) The un-exhausted book value of any plant, building or live-stock that may be discarded and sold during the year exceeds the capital expenditure incurred against such credits with the approval of the government 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.

g. Charges connected with the maintenance of buildings and plant, including the cost of repairs, which it is not usual to debit to capital shall be debited to the working expenses of the farms.

h. All capital expenditure on land buildings, plant, machinery, and live - stock for the Farms Wing of RV&F Corps shall be debited to the Farms Estimates.

j. 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 not exceeding Rs. 10,000.00 per annum may be sanctioned by the Quartermaster General.

k. In order to ensure prompt adjustments of the capital items, purchased
for farms in a foreign country, will be placed by the Quartermaster
General on the Defence Purchase (Army) on separate indents marked
with the Head "3-B MILITARY FARMS". The cost of such items will be passed to Controller of Military Account (Defence Purchase) full details of the debit being furnished to the Controller of Accounts concerned. The sterling or dollar expenditure shall be charged to the capital account of military farms at the official rate of exchange.

1. The renewals reserve fund for plant, machinery and buildings shall be recorded separately from that for live-stock.
RULES RELATING TO MILITARY FARM, OKARA

1. Lands
   a) The lands of the estate total approximately 22,700 acres of irrigated land in nineteen chaks in the Lower Bari Doab Canal area.
   b) These lands are not classified as Military Lands and the rules contained in the Military Lands Manual do no apply.

2. Terms of Occupancy. The lands are held from the Punjab Government on payment of the usual accesses and taxes applicable in the area 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 Council 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 item (2) and (4) as payment for services rendered by the management of the estate to the Revenue Department and District Council.

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 the cultivators whereby they are given the use of the land in consideration of share of the crops. Cultivators will pay their share of all incidental taxes and charges and a nominal rate for the quarters they occupy in the villages and for such implements as may be provided by the Estate.

4. Allotment of Land to Tenants. The Deputy Assistant Director, Military Farm 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 Deputy Director, Military Farm, Okara. Leases for longer periods than one year required the approval of the Director, Remounts, Veterinary and Farms vide Financial Regulation, Volume I. The Deputy Director, Military Farm, will also conclude and renew the agreements of tradesmen and shopkeepers for similar periods. These will also be approved by the Deputy Director Military Farm, Okara. In all cases he will be governed by the provisions of Punjab Land Revenue Law.

5. Preparation of Budget Estimates. Various budget estimates will be submitted to DDMF in accordance with the time table notified by the DDMF from time to time on the basis of the time table fixed by the Finance Division (Military).
6. Financial Powers. The Deputy Assistant Director Military Farm, Okara, shall exercise the financial powers of incharge farm in accordance with rule 121 of these regulations. After obtaining sanction of the Deputy Director, Military Farm, Deputy Assistant Director, Military Farm, Okara 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 judgement, 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.

7. Grant of Loans to Tenants. Loans may be granted by the Deputy Assistant Director, Military Farm, with the prior approval of Deputy Director, Military Farm, Okara to the tenants of the Military Farm, Okara. The following may be taken as bona-fide purposes for which loans may be granted, namely:

   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.

   Note:- The amount of loan will be determined by the Deputy Assistant Director, Military Farm according to the general status of the tenant.

8. Accounts. The account 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 Deputy Director, Military Farm, Okara for audit and adjustment.

10. **Conduct of Business.** All business will be conducted on cash basis and no transaction will be settled by book adjustment, except as provided in rule 128.

11. **Payments of Land Revenue.** Land revenue, malikana, occupiers' rate, and local rates will be levied as on all other lands in the Lower Bari Doab Canal area and will be paid at the rates from time to time in force.

12. **Okara Zamindars' Co-operative Society.** The farm will be an active member of the Okara Zamindar's Co-operative Society, Limited and will retain its present holding of nineteen shares of one hundred rupees each 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, Co-operative Societies Punjab.

13. **Village Fund.** The accounts of village fund will be audited quarterly by the Military Accounts Department under the orders of the Controller of Local Audit Defence Services.

14. **Estimates for Works.** All estimates for works pertaining to military farm, Okara, will be checked by Military Engineer Service before the work is executed except in the following cases:

   a. Minor works costing Rs. 200.00 or less.

   b. Annual repairs of buildings costing Rs. 200.00 or less carried out by farm agency.

15. **Record of Buildings.** Details of all buildings shall be recorded in PAF (1)F)-23 and the certificate referred to in Regulations for the Military Engineer Service paragraph 241 be submitted to the Quartermaster-General, Remounts, Veterinary and Farm Directorate.

16. **Rent.** The provisions of rules 139 and 140 of these regulations shall apply in matters of rent.

17. **Transport.** The amount of transport maintained is limited to that which can be economically used on the home farm and for miscellaneous duties at the headquarters of the estate. Government transport is supplemented by the hire of local certificate which will be restricted to the certificates belonging to tenants of the estate.

18. **Grazing Charges.** For grazing charges for milch cattle owned by personnel of the Military Farm, Okara, See rule 151.
RULES FOR THE RENEWALS RESERVE FUND FOR MEDICAL STORES
DEPOTS AND WORKSHOPS

1. The Renewals Reserve Fund for medical stores, depots and workshops shall be regulated in accordance with the following rules:-

   a. **Object of the Fund.** The object of the fund is to ensure that a certain sum is set apart 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.

   b. **How Fund is to be Maintained**

      (1) 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 unpriced inventory (see rule 206 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. For the purpose of simplifying these calculations the life in period of five years or multiples thereof, of each item of plant shall be determined by the officer commanding medical stores depot concerned who shall, in cases of doubt, consult the Controller of Accounts:-

      
      | In cases where the life | The percentage value to |
      | of an item of plant, etc | he contributed to the   | fund annually shall be |
      | is fixed at…….. 5 years | the | 20 |
      | -do- 10 “         | -do- 10                  |
      | -do- 15 “         | -do- 6-2/3               |
      | -do- 20 “         | -do- 5                   |
      | -do- 25 “         | -do- 4                   |
      | -do- 30 “         | -do- 3-1/3               |

      (2) Contributions made to the fund are taken into consideration in fixing the issue price of articles manufactured by medical stores depots and workshops.

   c. **Expenditure which is Chargeable against the Fund.** All expenditure in medical stores depots and workshops on:-
(1) Renewals and replacements of machinery, machine-tools and plants rendered necessary by ordinary wastage.

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(2) 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.

d. Accounts. The receipts and charges pertaining to the fund shall be recorded under the head "Renewals 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.50,000.00; 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.

(2) The un-exhausted book value of any plant that may be discarded and sold during the year exceeds the capital expenditure incurred against such credits with the approval of the Federal Government 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 Renewal 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 continue to be debited to the working expenses of the workshops.

e. Submission of Information for Compilation of Annual Budget

(1) The officer commanding, 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 15 October each year):-

(a) The estimated balance at credit of the Renewals Reserved 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 Federal Government for entry in the budget (if approved) a statement giving the above information and showing the proposed expenditure in detail, classified under clauses (a) and (b) respectively, of rule lc 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 Federal Government 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 paragraphs (1) to (5) shall not be permitted to form a charge against the Renewals Reserve Fund.

f. 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 Chief of the Army Staff for approval on or after the 15th November.
ESTIMATE OF EXPENSES LIKELY TO BE INCURRED FROM THE ANNUAL TRAINING GRANT BY CORPS/DIVISION/BRIGADE, ETC

During the Financial Year_________________________

<table>
<thead>
<tr>
<th>Items of Charges</th>
<th>Estimate amounts on account of</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tactical exercises with troops</td>
</tr>
<tr>
<td>1. Conveyance by rail:</td>
<td>Rs</td>
</tr>
<tr>
<td>a. Troops, etc.</td>
<td></td>
</tr>
<tr>
<td>b. Stores</td>
<td></td>
</tr>
<tr>
<td>c. TA of officers, etc.</td>
<td></td>
</tr>
<tr>
<td>2. Road transport hire of extra transport</td>
<td></td>
</tr>
<tr>
<td>3. Camp charges:</td>
<td>Rs</td>
</tr>
<tr>
<td>a. Daily or daily messing allowance...</td>
<td></td>
</tr>
<tr>
<td>b. Allowance</td>
<td></td>
</tr>
<tr>
<td>c. Compensation ...</td>
<td></td>
</tr>
<tr>
<td>d. Stationery, ...</td>
<td></td>
</tr>
<tr>
<td>4. Normal training requirements:</td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td></td>
</tr>
<tr>
<td>b.</td>
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EXAMPLE OF CHARGES WHICH ARE DEBITABLE TO THE ANNUAL TRAINING GRANT

Note: This is not exhaustive -- but only a guide.

1. Allowances
   a. Daily messing allowance (Pay and Allowances Regulations, 1982, Volume II, rules 49 to 51), daily allowances, where admissible (the Passage Regulations, 1980, rule 460 as amended),
   b. Any other extra remuneration for Government officials when specially sanctioned by Government.
   c. Travelling allowance and daily allowance to civilian lecturers (including employees of semi-Government or private organizations) attending lectures or training assignments under guest speakers programme at General Headquarters, training establishments, when authorised by Military Training Directorate, General Headquarters. The civilian lecturers from semi-Government or private organization will be entitled to travelling allowance and daily allowance at temporary duty scale, as applicable to class I officers of the Defence Service laid down in Joint Services Instructions 3/73.

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 excluding loan issues of Government stock but including Governments articles which are not normal free issues but which are retained permanently. Rent of buildings and electric charges arranged for 'Very Important Personalities' during exercises, when suitable Government accommodation is not available.

4. Compensation. Compensation in respect of loss of life, injury, or damage to private property, caused by members of Pakistan Military Force in Pakistan during training activities. Financial powers is as under: -

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<td>a.</td>
<td>Ex-gratia awards in respect of loss of civil life, injury to private individuals or damage to private property as a result of accident by</td>
<td>COAS/VCOAS Rs.20,000</td>
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<td>Disposal of cases will be completed in the light of instructions on the subject.</td>
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army transport when on training duty, up to a sum mentioned against each, in any individual case.

b. Compensation awards to dispose of civil compensation claims in respect of loss of life or injury or damage to private property caused due to accidents by members of the Pakistan Army in the official performance of their training duty, including training activities up to a sum mentioned against each, in any individual case.

Disposal of cases will be completed in the light of instructions on the subject.

COAS/VOAS Rs.20,000

5. Establishment. Extra establishment

6. Hire of Transport for Training Activity

a. Local transport required in excess of Government transport.

b. Motor conveyance for officers and others when authorized by the commander of a corps, division, logistic, independent brigade or station, or the commandant of regimental centre or an Army School of instruction at a rate fixed by him to the best interest (may be sanctioned irrespective of the distance involved, and the rates of road Journey In kilometres specified in the Passage Regulations, 1980, will not apply).

c. Hiring of porters and animal transport, where required.

7. Rail Charges. (Inclusive of toll and ferry charges). For conveyance of officers, troops, stores, etc, (including) for lecturers at Army School of Instruction and training establishments).

Note:-

a. Form PAFT-1714 must be used in all cases except when not possible circumstantially.

b. In the case of units, moving in relief and diverted from their ordinary route, to attend camp the additional cost of conveyance due to this diversion is debitable to ordinary grant heads.

c. Freight charges for all types of practice ammunition, stationery and training maps are debitable to ordinary grant head.
8. *Travelling Allowances.* Travelling allowance at temporary scale for following only:-

a. Training conferences and exercises held without troops under the arrangements of General Headquarters, corps and divisions irrespective of place.

b. Civilians.

c. Movement and travelling allowance expenses in connection with bridging camps and other engineers’ training.

9. Commission charges on cheques to railway authorities on account of cost of movements by rail and freightage of stores shall be debitable to the annual training grant.

10. Items of training aids or stores which can be purchased out of annual training grant by units, centres and formation headquarters are given in the lists 1 to 4 attached to this annex as appendix 1 to 4.
LIST NO. 1
TRAINING AIDS AUTHORISED TO BE PURCHASED BY UNITS AND HEADQUARTERS (UPTO BRIGADE LEVEL)

1. Calculators, all types.
2. Training charts.
3. Models of all types of equipment and ammunition.
4. Anti-Aircraft firing training aids.
5. Transparencies.
7. Voltage stabilizer (for use with machines /gadgets purchased out of annual training grant).

8. Aids for training of animals held by army, eg, dogs, camels, horses and mules etc.

9. Preparation of sand models.

10. Lighting equipment (all types) for command post used for training exercises.

11. Material used for indication of targets to pilots, eg, cloth panel wooden or steel indicators or paints, etc.

12. Items required for umpires during exercises.

13. Trophies and prizes for training competition.

14. Repair or maintenance of all equipment bought out of annual training grant.

15. Special fitment of vehicles used for training exercises, eg, command post vehicle.

16. Purchase of targets and target papers for firing practices, pole bamboos or wooden targets, etc.
LIST NO.2
TRAINING AIDS AUTHORIZED T10 BE PURCHASED BY SCHOOL OF INSTRUCTION AND TRAINING INSTITUTIONS OR TRAINING CENTRES

1. Viewgraphs.
2. Slide Projector and slides all types.
3. Epidiascope.
4. Calculators, all types.
5. Training charts.
6. Models of all types of equipment and ammunition.
7. Firing training aids, including anti-aircraft firing.
8. Transparencies.
9. Training aids peculiar to institutions or school of instruction, eg, typewriters for Army School of Logistics, sports equipment for Army School of Mountain and Warfare and physical training, etc.
10. Map measuring scales and Map reading aids.
11. Voltage stabilizer (for use with machines/gadgets purchased out of annual training grant).
12. Aids for training of animals held by army eg, dogs, horses, camels or mules, etc.
13. Tape recorder.
15. Preparation of sand models.
16. Maintenance of driving tracks.
17. Printing or reprinting of material all types for training purposes, eg, books, magazines and precise and purchase of maps.
18. Laboratory equipment and technical training aids peculiar to all institutions or schools.
19. Lighting equipment all types for command post used for training exercises.
20. Items required for umpires during exercises.
21. Trophies and prizes for training competitions.

22. Riding equipment for riding training institutions.

23. Payment of charges due to hiring of telephone and telegraph lines in exercises.

24. Special projects, trials with a view to evolving a doctrine or theory or manufacture of certain items (like ammunition), for training purposes.

25. Repair or maintenance of all equipment bought out of annual training grant.

LIST NO.3
TRAINING AIDS AUTHORIZED TO BE PURCHASED BY FORMATION HEADQUARTERS (NOT BELOW DIVISION HEADQUARTERS)

1. Viewgraph.
2. Slide projector.
3. Epidiascope.
4. Calculators (all types).
5. Training charts.
6. Models of all types of equipment and ammunition.
7. Firing simulators, all types, on approval by Inspector General Training and Evaluation.
8. Firing training aids, including anti-aircraft firing.
10. Voltage stabilizer (for use with machines/gadgets purchased out of annual training grant).
11. Tape recorder.
12. Amplivox (Roving Rostrum).
13. Electric motors -- for use with training aids or gadgets.
14. Transformers (for use with gadgets, machines purchased out of annual training grant).
15. Construction, maintenance or repairs of obstacle or assault course.
16. Maintenance and upkeep of operation room, information room, model room or crew reaction room.
17. Preparation of sand models.
18. Maintenance of driving tracks.
19. Printing or reprinting of material all types for training purposes, eg, books, magazines and precis and purchase of maps.
20. Laboratory equipment.
21. Special items, training aids required for special service group training, including para jumps, free fall, snow survival desert survival, sea diving, mountaineering and other adventure training.
22. Expenditure on water expedients for watermanship training.

23. Lighting equipment all types for command post used for training exercises.

24. Material used for indication of targets to pilots, eg, cloth panels, wooden or steel indications or paints, etc.

25. Items required for umpires during exercises.

26. Trophies and prizes for training competitions.

27. Payment of charges due to hiring of telephone and telegraphs, lines in exercises.

28. Special projects, trials with a view to evolving and doctrine or theory, or manufacture of certain items (like ammunition), for training purposes.

29. Repair or maintenance of all equipment bought out of annual training grant.

30. Special fitment of vehicles used for training exercises, eg, command post vehicle.
LIST NO. 4
TRAINING AIDS AUTHORIZED TO BE PURCHASED AND SANCTIONED BY GENERAL HEADQUARTERS

1. Plain paper copier.
2. Stencil cutting machine.
3. Electric gadgets, like MY Kit Series for institutions where electricity is taught as a basic subject.
4. Computers all types on approval by Inspector-General, Training and Evaluation.
5. Scanning machine.
6. Training simulators all types, on approval by Inspector General Training and Evaluation.
7. 16/35 min cinema projector when not pary of table of organization and equipment, and approved by Inspector-General Training and Evaluation.
8. VCR with allied filming and recording accessories.
9. Infra-red transparency marker and transparency making machine.
10. Avometer transistorized.
11. Any other gadget considered necessary to be included as a training aids.
12. Expenditure on ranges, all types, to include the following:-
   b. Construction of ranges, as a special case, when funds in the ordinary head are not available. In such cases, a certificate from Quartermaster General's Branch, General Headquarters, will be attached with contingent bill.
   c. Payment to Range Chowkidars.
13. Expenditure on the following: -
   a. Reservists' training.
b. Recruits' training.

c. Tradesmen's training, including equipment required for trade training workshop.

14. Expenditure on any items or project other than mentioned above essentially required for training of the Army. This shall have to be approved by the Inspector General Training and Evaluation, and a certificate to this effect signed by the said Inspector General will be attached with the contingent bill.

15. All other training aids authorised to units, centres or formation and school of instructions.

16. Purchase of foreign newspapers, books and magazines including freight charges.
EXAMLES OF CHARGES ON ACCOUNT OF TRAINING WHICH ARE DEBITABLE TO ORDINARY GRANT HEADS

1. **Allowances**
   a. Allowances admissible under regulations to officers and others attending camp or exercise other than those specified in Annex J.
   b. Lighting allowances, if a tent is set apart for religious service.
   c. Travelling Allowance and Daily Allowance to officers attending camps or 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 is necessary) or manufactured in ordnance depots for training purposes.

4. **Fodder and Ration, etc.**
   a. Feeding Government's cattle.
   b. Feeding extra animals hired for training including extra charges for officers when authorised by brigade or logistic 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 expenses incurred at armour and artillery practice camps.
   b. Expenses connected with explosives classes.

6. **Rail Charges**
   a. Additional cost of conveyance of troops 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 or stores, etc., to and from training camps.

Note: 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, See Army Equipment Regulations, Volume II, (Instructions) 80 and 81.

   b. Loss entailed by the issue on loan of waterproof sheets from mobilization reserve stock to troops and followers (Para 206 of Financial Regulation Volume 11).

   Note: 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 Regulation Volume 1.

8. **Mobilization Stores.** Stores or 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 of Annex J.

10. Charges carried forwarded to next financial year vide rule 215 d. Charges which were incurred from the annual training grant but which, for unavoidable reasons, could not be paid before the dose of the current financial year.
QUARTERLY STATEMENT OF ACCOUNTS FOR THE QUARTER ENDING ON THE ………

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INSTRUCTIONS REGARDING THE PREPARATION AND SUBMISSION OF VOUCHERS IN SUPPORT OF EXPENDITURE FROM THE ANNUAL TRAINING GRANT

1. Bills and vouchers should not, as a rule, be prepared on paper less in size than a quarter sheet of foolscap. The signature to the payment should be written immediately under the words "Received Payment".

2. If any of the payees are illiterate men and cannot sign, a receipt for the amount paid will be made out by a responsible officer attached to the camp, and the individual to whom the payment is made will affix his mark or seal. The disbursing officer shall note in the receipt that the payment has been made in his presence.

3. All the vouchers referred to in this annex must be forwarded in original and numbered consecutively. The amount thus assigned to the vouchers will be quoted in the camp account against the particular entries to which they relate. Duplicates of documents are to be so marked by having the word "Duplicate" written or stamped across them in red ink in a conspicuous manner.

4. Charges on a duplicate voucher or a copy of a voucher may be brought forward if the original is lost on the certificate endorsed in red ink on the back of the duplicate or copy of the officer preferring the claim, that no charge has been or will be brought forward on the original voucher if subsequently found.

5. Amounts claimed by payees must be expressed in their bill or receipt in words as well as figures.

6. The amount-pass (in figures and words), the number and date of the cheque by which payment is made must be clearly entered in red ink on the face of all bills and receipt, if paid in cash the word "Cash" will be entered.

7. Red ink corrections are allowed, when necessary, but they must invariably be initialled. Knife erasures in all account documents and vouchers are strictly prohibited.

8. Bills of contractors, tradesmen, agents and other exceeding Rs.20.00 in value must have a receipt stamp affixed to them. Receipts granted by Government officers in their official capacity for money received on behalf of Government are not required to be stamped.

9. All documents will be signed (not initialled) in handwriting in ink. Stamp signatures are prohibited.

10. The vouchers and information required to support charges have been specified in the list 1 to 4 Annex J.
TABLE OF CONCORDANCE


2. The table of concordance given below shows column wise the rules in the new regulations, the comparative Financial Regulations Part II (Army and Air Force) -1972 and other references supporting modifications.

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Rules of Financial Regulations Part 11-1952 (Reprinted in 1972) omitted due to reasons stated before each:


3. **Transferred to FR Vol-1, 57.**

4. **The undermentioned rules have been reconstructed.** 7-8, 15, 19, 44, 81, 129, 137, 150, 160, 180, 197, 224, 292, 322, 333, 347, 354, 368, 374 and 375.

5. **Appendix III regarding Annual Training Grant has been included with modifications in rule 208 to 219 (newly framed in chapter 12).**