

APPENDIX A

I. The public account is the account maintained of moneys which have passed into the custody of Government. It does not cover moneys paid to a Government servant in an official or any other capacity, unless such moneys have been paid by such Government servant into the Government account at a Treasury or the Bank.

II. (a) Except as provided in clause (b) of this rule, every Government servant shall, without undue delay, pay into the public account all moneys received by him as dues of Government or for deposit in the custody of Government, and no Government servant shall deposit in a bank moneys withdrawn from the public account.

(b) (i) Accounts with a bank may be opened without restriction by the following classes of Government servant: -

An Administrator General.

An Official Trustee, Assignee or Receiver.

A Sheriff.

The Solicitors to the Government of Pakistan.

An Accountant General of a High Court or the Account Officer of a High Court on the Original Side.

(ii) To avoid risk of loss from Military treasure-chests, officers commanding Units and others concerned with the administration of public funds in the Military Department may open accounts with a bank in their official capacity.

(iii) A Governor or a Lieutenant-Governor may permit his Private or Military Secretary to open an account for the deposit of funds under the personal control of the Governor or Lieutenant-Governor.

III –All accounts opened under these rules must be opened with an office of the State Bank of Pakistan or with a branch of the State Bank according to the convenience of the officer opening the account. Where there is no office of the State Bank or branch an account may be opened with the Post Office Savings Bank or, with the previous approval of Government, with any other Bank."

APPENDIX No. I
(See Sub. R. No. 23 under T. O. 16.)

No.	Class of Officers	Class of bills drawn	Remarks.
I	Gazetted Officers..	(i) Pay and Travelling allowance bills of self and bills for examination fees provided they are countersigned by the Secretary of the Examination Committee. (ii) Establishment, Travelling Allowance, contingent and other* bills of the offices of which they are Heads.	
I	Non-gazetted Officers treated as Heads of Offices	(i) Pay and Travelling Allowance bills of self. (ii) Establishment, Travelling Allowance, contingent and other* Bills of their offices.	

*This class includes bills for scholarships, grants-in-aid, contributions, donations refunds, loans, advances.

APPENDIX No. 2

(See Note under Sub. R. 114 under T. O. 22.)

Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave.

1. Transfers on duty may be of two kinds:
 - (1) A Government servant may proceed on duty from one province or circle of audit to another.
 - (2) A Government servant may proceed on duty from one place to another in the same province or circle of audit.
 2. In the former case the Government servant should obtain a certificate in the form attached to these rules.
 3. If he is employed at the station of the Accountant General or Comptroller of his province, the certificate should be given by that officer.
 4. If he has to pass through that station on his way to his new province, the certificate should be given by the officer in charge of the treasury from which he last drew pay and countersigned by the Accountant General or Comptroller.
 5. If he is not employed at, and has not to pass through the Accountant General's station, the certificate should be given by the officer in charge of the treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servants new province.
- Exception:** - -As an exception to Rules 3, 4 and 5 above, the last-pay certificate of non-gazetted Government servants transferred from one province or circle of audit to another, may be given by the head of the office and need not be countersigned by the Audit Officer concerned, but in the case of transfers out of Pakistan, the last-pay certificate should be signed by the Audit Officer.
6. In the second case of transfer, the Government servant should obtain a last-pay certificate in the same form from the officer in charge of the treasury from which he last drew pay or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.
 7. A Government servant who has drawn his leave salary in Pakistan should, before returning to duty, obtain a last-pay certificate in the same form from the Audit Officer by whom or within whose jurisdiction his leave salary was last paid.

Last-pay Certificate.

Last-pay certificate of Mr. _____ of
the _____
proceeding on _____
to _____

2. He has been paid up to _____
at the following rates: -

Particulars.	Rate.
Pay	
Additional pay for officiating	
Exchange Compensation Allowance.	
Other Allowances.	

Deductions.

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

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

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

Period.	Rats.	Amount.
From _____ to _____	at Rs. _____	a month.
From _____ to _____	at Rs. _____	a month.
From _____ to _____	at Rs. _____	a month.

Dated at _____ 20 ____ . Accountant General.

(Reverse).
Details of recoveries

Nature of recovery _____
Amount Rs. _____
To be recovered in _____ installments.

Deductions made from leave salary.

From _____ to _____	on account of _____	Rs. _____
From _____ to _____	on account of _____	Rs. _____
From _____ to _____	on account of _____	Rs. _____

APPENDIX NO. 3.

*A Memorandum explanatory of each Subsidiary Rule
under the Treasury Orders.*

Sub. R. 1.—This rule reproduces the rule in Article 294 of the Civil Account Code.

Sub. R. 2.—This rule is based on paragraph (1) of Article 19 of the Resource Manual regarding the treasury balance.

Sub.R.3. This rule is based on paragraph(2) of Article 19 of the Resource Manual.

Sub. R. 4.—The existing cases in which the rule is relaxed under the authority of the Government of Pakistan have been reproduced from Article 1, Civil Account Code, Article 34, Forest Account Code, and paragraph 511 (b), Public Works Account Code. Clause (e) of this rule is based on Government of Pakistan, Home Department, letter No. F.-68/31-Jails, dated 7th May 1931.

Sub. R. 5.—This rule is based on the rules in Article 5, Civil Account Code, Article 32, Forest Account Code, and paragraph 146, Public Works Account Code.

Sub. R. 6.—This rule is based on the rules in Article 5, Rule 1 of the Civil Account Code, Article 32, Forest Account Code, and Article 141 of the Sind Forest Manual. The last sentence of this rule is based on Government Resolution No.5179, dated 16th February 1928.

Sub. R. 7. -This rule is based on the rule in paragraph 155 of the Public Works Account Code.

Sub. R. 8. This rule reproduces the rule in Article 5 (2) of the Civil Account Code

Sub. R. 9.—This rule reproduces the rule in Article 410 of the Civil Account Code. The Note to this Rule is based on Government Resolution, Revenue Department, No. 2554/28, dated 19th June 1930.

Sub. R. 10.—This rule is based on the rule in Article 34 of Forest Account Code, Article 127 of Sind Forest Manual and Article 411 of the Civil Account Code.

Sub. R. 11.—This rule is based on paragraph 147 of the Public Works Account Code.

Sub. R. 12.—This rule reproduces the rule in paragraph 155 (1) of the Public Works Account Code.

Sub. R. 13 and the "note" thereunder.—This rule reproduces the rule in Article 266 of the Civil Account Code ; the "note" is based upon the rule in Article 6 of the said Code.

Sub. R. 14, 15, 16 and 17.—These rules are based on the rules in Articles 266 (1), 266 (2), 266 (3), 266 (4) respectively of the Civil Account Code.

Sub. R. 18.—This rule is based on paragraph 523 (1) of the Public Works Account Code.

Sub. R. 19.—This rule reproduces Article 399 of the Civil Account code.

Sub. R. 20.—This rule is based on the rules in Note I to Article 409, Civil Account Code, Article 33, Forest Account Code and Article 142 of the Sind Forest Manual, Volume I.

Sub. R. 20-A.—This rule is based on Government Resolution No. 8278, dated 10th July 1930.

Sub. R. 20-B.—This rule is based on Government Resolution No. 8218, dated 24th June 1930.

Sub. R. 21. The last sentence of this rule is based on Government Resolution No. 4293, dated 13th October 1925. The Note 2 under this rule is based on Government Resolution No. 6187, dated 28th January 1929.

Sub. R. 22. This rule is based on the rule in Article 8, Civil Account Code.

Sub. R. 23. This rule is based on the rules in Articles 47 and 48 of the Civil Account Code and paragraph 502 of the Public Works Account Code ; the statement contained in Appendix 1 is based on the existing orders.

Sub. R. 25. This rule is based on the rule in Article 9 of the Civil Account Code.

Sub. R. 25-A.—This rule is based on rule 15 (4) of the Sind Local Boards Account Code, 1928.

Sub. R. 26. This rule is based on the rules for preparation and form of vouchers as given in Article 13 of the Civil Account Code, paragraphs 151 to 154, Public Works Account Code, and Article 143 of the Sind Forest Manual. Clause (d) of this rule is based on Government Resolutions No. 893, dated 26th November 1921, 5th September 1924, 8th December 1925, 23rd February 1928 and 12th October 1928 as modified by corrections Nos. 179, dated 1st September 1928 and 231. dated 1st May 1929 to the Civil Account Code, Volume I. Note 1 to clause (g) reproduces the rule contained in correction No. 108 to Article 13 (f) of the Civil Account Code, Volume I, Note 2 is based on Government Resolution No. 5857, dated 1st August 1929 and Note 3 on Government Resolution, Home Department, No. 8132/2, dated 21st August 1931. based on correction No. 426, dated 1st March 1932 to the Civil Account Code, Volume I and clause (n) on Government Resolution No. dated 24th July 1925.

Sub. R. 27. This rule is based on the rule in Article 30 of the Civil Account Code.

Sub. R. 28. This rule is based on the rules contained in paragraphs 138 and 139 of the Public Works Account Code, and part of Article 150 of the Sind Forest Manual.

Sub. R. 29. –This rule is based on Article 23 of the Civil Account Code, paragraph 138 of the Public Works Account Code, and part of *Article 150 of the Sind Forest Manual.

Sub. R. 30. –This rule is based on Article 26 of the Civil Account Code and paragraph 138 of the Public Works Account Code.

Sub. R. 31. This rule reproduces Article 47 of the Civil Account Code and clause 1 is based on paragraph 505 of the Public Works Account Code.

Sub. R. 32. This rule is based on Article 51 of the Civil Account Code.

Sub. R. 32-A. –This rule reproduces Article 51-A of the Civil Account Code, Volume I, introduced by correction No. 3, dated 1st April 1926.

Sub. R. 33. This rule is based on Article 48 of the Civil Account Code.

Sub. R. 34. This rule is based on Article 50 of the Civil Account Code.

Sub. R. 35. This rule is based on Article 54 of the Civil Account Code.

Sub. R. 36. This rule is based on Article 60 of the Civil Account Code.

Sub. R. 38. This rule is based on revised Article 64 of the Civil Account Code, Volume I, as introduced by correction No. 187, dated 1st October 1928 and further amended by corrections No. 227, dated 2nd April 1929 and Nos. 269 and 282, dated 2nd December 1929. Sub-rules 4 and 5 are based on paragraphs 504 and 505 of the Public Works Account Code.

Sub. R. 39. This rule is based on Article 43 of the Civil Account Code. The revised Note 2 under this rule is based on the Note to this Article as introduced by correction No. 297, dated 1st March 1930.

Sub. R. 40. The special form of the absentee statement prescribed by the Auditor General is reproduced. Suitable forms for establishments revised on a time-scale of pay and those not so revised are also reproduced. The note under clause (b) reproduces the note to Article 66, Civil Account Code, introduced by correction slip No. 254, dated 1st July 1923.

Sub. R. 41 and 42. These rules reproduce the rules in Article 67 and 68, Civil Account Code, respectively.

Sub. R. 43. –This rule reproduces Article 69 of the Civil Account Code. The second sentence in the sub-paragraph of this rule has been revised in view of Government Resolution No. 3653, dated 12th June 1933.

Sub. R. 43-A. –This rule reproduces Article 69-A of the Civil Account Code as introduced by correction No. 4, dated 1st April 1926.

Sub. R. 44, 45 and 46. These rules reproduce the rules in Articles 72, 75 and 76, Civil Account Code, respectively.

Sub. R. 47. –This rule is based on the rules in Article 77, Civil Account Code, and paragraph 503 of the Public Works Account Code. The "note" to this rule is in accordance with the actual practice Code and paragraph 503 of the public works account code. The note to this rule is in accordance with the actual practice.

Sub. R. 48. This rule reproduces Article 78 of the Civil Account

Sub. R- 48-A. –This rule is based on Government Resolution No 6550, dated 20th January 1930.

Sub. R- 48-B. –This rule is based on Government Resolution No. 8971, dated 27th October 1931.

Sub. R. 49. This rule is based on the rule in Article 89 of the Civil Account Code.

Sub. R- 50. This rule reproduces Article 97, Civil Account Code.

Sub. R. 51. This rule is based on the rule in Article 101, Civil Account Code; Note 2 is based on paragraph 524 (b) of the Public Works Account Code and Note 3 reproduces the note to Article ioi, Civil Account Code.

Sub. R. 52. This rule reproduces Article 102, Civil Account Code

Sub. R. 53. This rule is based on Article 103, Civil Account Code.

Sub. R. 54. This rule is based on the rule contained in Article 111, Civil Account Code.

Sub. Rs. 55, 56, 57 and 58. –These rules reproduce the rules in Articles 142, 143, 147 and part of the rule in Article 148 of the Civil Account Code, respectively.

Sub. Rs. 59, 60 and 61. –These rules reproduce the rules in Articles 161, 162 and 163 of the Civil Account Code, respectively. The exception to Sub. R. 59 is based on Government Resolution No. 685/33, dated 18th January 1934.

Sub. R. 62. This rule is based on Article 220, Civil Account Cod Volume I, and Article 524, Civil Account Code, Volume II.

Sub. R. 63, 64, 65, 66 and 67. –These rules reproduce parts of the rules in paragraphs 2,10,12,13 and 14 of Appendix 7 of the Civil Account Code, respectively.

Sub. R. 68, 69, 70 and 71. These rules are based on Articles 326,327, 330 and 331 of the Civil Account Code, respectively. The sub-paragraph of rule 1 of Sub. R. 70 is based on Government Resolution No. 8657, dated 16th April 1931.

Sub. R. 71-A. This rule is based on Article 331-B of the Civil Account Code, Volume II, introduced by correction No. 18, dated 1st March 1927.

Sub. R. 71-B. This rule is based on Article 331-A of the Civil Account Code, Volume II, introduced by correction No. 204, dated 2nd October 1933.

Sub. R. 72. This rule is based on the rule in Article 113, Civil Account Code.

Sub. R. 73 and 74. These rules reproduce Articles 400 and 401, Civil Account Code, respectively.

Sub. R. 75. This rule reproduces part of Article 119, Civil Account Code. An addition based on rule 37 of the Treasury Manual and Government Resolution, Revenue Department, No. 700/33, dated 17th August 1933 has also been made.

Sub. R. 76. This rule reproduces Article 120 of the Civil Account Code.

Sub. R. 77. This rule is based on Article 121 of the Civil Account Code.

Sub. R. 78. –This rule reproduces the rule in Articles 10 and 272 of the Civil Account Code. Clause (d) of this rule is based on Government Resolution, General Department, No. 1598, dated 25th March 1909, and Government Resolution No. 4020, dated 8th December 1911.

Sub. R. 78-A. This rule is based on Article 272-A of the Civil Account Code, Volume II, introduced by correction No. 198, dated 1st July 1933.

Sub. R. 79. –The letter of credit system having been abolished in the Forest Department, the procedure now followed as laid down in Article 148 of the Sind Forest Manual, Volume-I, is prescribed in this rule.

Sub. R. 80. This rule reproduces the rule in Article 31 of the Civil Account Code.

Sub. R. 81. This rule is based on the rule in Article 414 of the Civil Account Code.

Sub. R. 82. This rule is based on Article 415, Civil Account Code, and Article 7 of the Forest Account Code.

Sub. R. 83. –This rule is based on paragraph 437 of the Civil Account Code.

Sub. R. 84. This rule reproduces part of Article 32 of the Civil Account Code.

Sub. R. 85. This rule reproduces Article 440 of the Civil Account Code.

Sub. R. 86. This rule embodies certain special rules regarding pay, travelling allowance and contingencies of the Public Works Department as laid down in paragraphs 129, 501, 502, 506 and 516 of the Public Works Account Code.

Sub. R. 87. The rule in (a) reproduces Article 443, Civil Account Code, and that in (b), paragraph 133 of the Public Works Account Code.

Sub. R. 88. This rule reproduces the rules in Article 445, Civil Account Code, and paragraph 136 of the Public Works Account Code.

Sub. R. 89 and 90. These rules reproduce the rules contained in Articles 446 and 447 of the Civil Account Code, respectively.

Sub. R. 91 to 94. These subsidiary rules refer to payments to the de-amalgamated Excise Department which draws money on cheques against the permanent letters of credit for an official year issued by the Deputy Controller of the Currency. Sub. R. 92 has been revised on the basis of Government Resolution, No. 9532, dated 27th May 1932.

Sub. R. 95. This rule reproduces Article 267, Civil Account Code. The Note under this rule is based on Government Resolution, No. 4935, dated 5th August 1926.

Sub. R. 96. –This rule reproduces the rule in Articles 15 and 268 of the Civil Account Code.

Sub. R. 97 and 98. These rules reproduce the rules in Articles 267(3) and 267(4) of the Civil Account Code, respectively.

Sub. R. 99, 100, 101 and 102. These rules reproduce the rules in Articles 269, 270, 271, and 274, Civil Account Code, respectively.

Sub. R. 103. This rule is based on Article 15(2) of the Civil Account Code.

Sub. R. 104. This rule is based on the rules contained in Article 56 of the Civil Account Code and the "notes" thereunder are based on the relevant notes to that Article. It has been revised on the basis of Government Resolution No. 335/33, dated 20th September 1933.

Sub. R. 104-A. –This rule is based on Government Resolution No. 5367, dated 1st May 1928.

Sub. R. 104-B. This rule is based on Government Memorandum No. 8378-C, dated 16th August 1930.

Sub. R. 104-C. –This rule is based on Government Resolution No.3881, dated 28th June 1934.

Sub. R. 105. This rule reproduces Article 57 of the Civil Account Code.

Sub. R. 106. This rule is based on paragraph 506 of the Public Works Account Code.

Sub. R. 106-A. –This rule is based on Government Memorandum No. 9154-A dated 8th October 1931.

Sub. R. 107 and 108. These subsidiary rules reproduce Articles 58 and 79 of the Civil Account Code, respectively.

Sub. R. 109 and 110. These rules are based on Articles 50 and 51, Civil Account Code, respectively.

Sub. R. 111. This rule is based on Article 267 (5), Civil Account Code.

Sub. R. 112, 113 and 114. These rules are based on the rules regarding forms of last-pay certificates contained in Article 41 of the Civil Account Code and notes 1 and 2 to that Article. Sub. R. 113 has been revised on the basis of Government Resolution No. 5367, dated 1st May 1928.

Sub. Rs. 115, 116 and 117. –These rules are based on Articles 15 (3) and 268 (3) of the Civil Account Code.

Sub. R- 118. This rule reproduces the rule in paragraph 140 of the Public Works Account Code