# CHAPTER VII

## FORGED, COUNTERFEIT AND DEFACED POSTAGE STAMPS, COINS AND CURRENCY NOTES.

**N.B.- Since the provisions of rules 386 to 404/2 of this Chapter stand reproduced in Chapter 7 of the Post Office Manual, Volume V, Second Edition, March 2003, therefore, the aforesaid rules have been deleted from Chapter VII of this Volume to avoid repetition and duplication.**

**386. to 404/2.** *Deleted.*

# CHAPTER VIII

# PRINTING

### General Rules

**405.** (1) All printing work of Government under the administrative control of the Federal Ministries, Divisions, Departments, etc., having no printing press of their own, shall be entrusted to the Printing Corporation of Pakistan. If for any reason the Printing Corporation of Pakistan is not able to handle the job, a "No Objection Certificate" should be obtained from them before getting the printing job done through other presses, of course after observing the prescribed procedure to avoid audit objections..

(2) On receipt of requisition for printing job from the indenting department, an estimate of the charges will be prepared by the Printing Corporation of Pakistan Presses. The press concerned will send a Demand Note to the department for payment of 75 percent of the value of the job in advance. The indenting department will arrange payment of 75 percent through a crossed cheque in the name of the Manager of the Press concerned. After receipt of the payment the work will be taken up for execution and on completion and after delivery of printed material a final bill including the remaining 25 percent payment will be sent to the indenting department for payment within two weeks. In case of jobs of urgent or immediate nature the same procedure will be followed but the work will be executed by the press as desired by the indenting department.

**406.** No books, pamphlets or correction memos, or such like matter will be printed without the prior sanction of the Director-General unless such printing has been authorised by any general or special orders on the subject.

**407.** The only printed forms authorised for general use in the Department are those given in the latest edition of the Book of Standard Printed Forms and the Posts and Telegraphs Book of Initial Account Forms. No new form can be introduced and no existing form may be altered or withdrawn without the prior sanction of the Director-General.

**408.** All alterations to forms or the introduction and issues of new forms or withdrawal of any existing forms will be notified in the Director-General's circulars.

**409.** Whenever it has been decided to alter or cancel an existing form, the Director-General will issue orders regarding the disposal of the existing stock. Ordinarily a new form will not be issued until the old stock has been used up.

**410.** All publications must be printed in royal octavo size as far as practicable. Appendix No.17 contains description about book sizes.

### Classification

**411.** A profit and loss account of printing of new books, pamphlets and forms will be prepared by the Department.

**412.** The detailed rules of allocation of the cost of printing will be found in Chapter on miscellaneous subjects of the Posts and Telegraphs Initial Account Code, Volume I..

### Printing at a press other than a press of the Printing Corporation of Pakistan

**413.** (1) It is not permissible to get the printing job done at a press other than a press of the Printing Corporation of Pakistan except as laid down in sub-rule (3) and (4) hereinafter. The printing at a press other than a press of Printing Corporation of Pakistan (with the exception of Post Office Foundation Press) should be undertaken in occasional and emergent cases only if the principal accounting officer (Secretary of the administrative Ministry concerned) is satisfied that it is in public interest to do so and records a certificate to that effect also.

(2) The job of printing of material of sensitive and classified nature should not be undertaken at a press other than a press of the Printing Corporation of Pakistan. Such printing shall continue to be performed exclusively by the Printing Corporation of Pakistan. The principal accounting officer shall determine the nature of such material.

(3) The printing at the Post Office Foundation Press of the forms specified in the Book of Standard Printed Forms and all other printing material including Post Office Manuals, Code books, Post Office Guide, Classified List of Post Offices, District Mail Offices, Mail and Sorting Offices, M.S.T Sections in Pakistan (with Appendices), etc; may be undertaken by the Department. For this purpose competitive rates will be obtained from the Printing Corporation of Pakistan Press and the Post Office Foundation Press as required in para 3 (b) (ii) of Government of Pakistan Ministry of Communications Order No. 4(4) / 90 – P & T (PPO) dated 15th April 1991 and subsequent correspondence, which has been reproduced in Appendix No.. 18 of this Volume. The printing at the Post Office Foundation Press will be undertaken only if their rates are economical and provided also that all other conditions laid down in rules are strictly observed. The printing at the Post Office Foundation Press will be subject to the general approval of the Director General.

(4) The job of printing of standard forms and other material through the Post Office Foundation press after obtaining a single quotation may be undertaken in a fair, transparent and efficient manner provided the total cost of printing job is below the financial limit of twenty five thousand rupees. Such printing will be exempt from the requirements of competitive bidding or of obtaining competitive quotation of rates as laid down in rule 42 (a) of the Public Procurement Rules, 2004, which have been reproduced in Appendix No.19 of this Volume.

### Printing and publication under orders of Government

**414.** Printing and publication under the orders of Government including the preparation of plates, maps, etc., required for the illustration of works intended to be issued in Pakistan under their authority, must, as a rule, be done in Pakistan except in special cases where there is good reason to the contrary; in such cases, prior sanction of the Federal Government, must be obtained, and the rates to be paid must be previously approved by the competent authority. This is of course subject to availability of foreign exchange budget approved by the Finance Division (External Finance Wing).

**415.** *Deleted.*

**416.** *Deleted.*

### Unauthorised forms prohibited

**417.** The introduction of forms other than those authorised by the Director-General is prohibited. If the Head of a Circle considers the adoption of any special form necessary, he must obtain the sanction of the Director-General before introducing it.

**NOTE.**—The Head of a Circle may add question to the standard forms of inspection report to meet local requirements.

# CHAPTER IX

# CONTRACTS
## GENERAL

**418.** The recognized systems for carrying out work, otherwise than by the employment of daily labour, are "Piece-work" and "Contract work". Piece-work is that for which only a rate is agreed upon, without reference to the total quantity of work to be done or the quantity to be done within a given period. The term "Contract" as used in this Manual does not include agreements for the execution of work by piece-work, nor does it include mere ordinary purchases of materials or stores. All work done or supply made under agreement is termed "Contract", and in agreements for such work, which should invariably be in writing there should generally be a stipulation as to the quantity of work to be done or material to be supplied and the time within which the work or the supply is to be completed.

**419.** It is essential that every contract entered into should be framed in such a way as to be perfectly clear and to leave no doubt as to what has to be done, specifying the dates on which the work is to be commenced and completed. All these particulars, together with the rate or sum total agreed upon, should be written in Urdu or English or both and also, if possible in the language of the contractor.

### General principles to be observed in entering into contracts

**419/I.** The fundamental principles to be observed in entering into contracts or agreements are the following:-

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

(2) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

(3) Standard forms of contracts should be adopted wherever possible, the terms to be subject to adequate prior scrutiny.

(4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority.

(5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

(6) Whenever practicable and advantageous, contract should be placed only after tenders have been openly invited, and in cases where the lowest tender is not accepted, reasons should be

recorded and approval of the higher competent authority should be obtained. In case of receipt of a single tender it should be accepted by the next higher authority subject to fulfillment of the prescribed conditions.

(7) In selecting the tender to be accepted the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

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

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

(10) The Auditor General and under his direction other audit authorities have power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

## Definitions

**419/2.** In the Contract as defined below, the words and expressions defined shall have the following meanings assigned to them, except where the context requires otherwise: –

(1) "Contract" means the Contract Agreement and the other documents listed in the Contract Data.

(2) "Contractor" means the person named in the Contract Data and the legal successor in title to this person, but not (except with the consent of the Employer) any assignee.

(3) "Contractor's Equipment" means all machinery, apparatus and other things required for the execution of the Works but does not include Materials or Plant intended to form part of the Works.

(4) "Commencement Date" means the date 14 days after the date the Contract comes into effect or any other date agreed between the Parties.

(5) "Cost" means all expenditure properly incurred (or to be incurred) by the Contractor, whether on or off the Site, including overheads and similar charges.

(6) "Country" means the Islamic Republic of Pakistan.

(7) "Day" means a calendar day.

(8) "Drawings" means the Employer's drawings of the Works as listed in the Contract Data, and any Variation to such drawings.

(9) "Employer" means the person named in the Contract Data and the legal successors in title to this person, but not (except with the consent of the Contractor) any assignee.

(10) "Employer's Risks" means those matters listed in para V of rule 424/1 of this Volume.
(11) "Engineer" means the person notified by the Employer to act as Engineer for the purpose of the Contract and named as such in Contract Data.
(12) "Force Majeure" means an event or circumstance which makes performance of a Party's obligations illegal or impracticable and which is beyond that Party's reasonable control.
(13) "Materials" means things of all kinds (other than Plant) to be supplied and incorporated in the Works by the Contractor.
(14) "Party" means either the Employer or the Contractor.
(15) "Plant" means the machinery and apparatus intended to form or forming part of the Works.
(16) "Site" means the places provided by the Employer where the Works are to be executed, and any other places specified in the Contract as forming part of the Site.
(17) "Specification" means the document as listed in the Contract Data, including Employer's requirements in respect of design to be carried out by the Contractor (if any) and any Variation for such document.
(18) "Time for Completion" means the time for completing the Works as stated in the Contract Data (or as extended under clause (3) of para VI of rule 424/1 of this Volume) calculated from the Commencement Date.
(19) "Variation" means a change to the Specification and/or Drawings (if any) which is instructed by the Engineer / Employer under clause (1) of para IX of rule 424/1 of this Volume.
(20) "Works" means any or all the works whether Supply, Installation, Construction, etc., and design (if any) to be performed by the Contractor including temporary works and any variation thereof.

**Interpretation**

**419/3.** The expressions and connotations contained in the contract document will have the following interpretation:-

(1) All Communications related to the Contract shall be in English or Urdu language or both.
(2) As regards statutory obligations the Contractor shall comply with the Laws of the Islamic Republic of Pakistan and shall give all notices and pay all fees and other charges in respect of the Works.
(3) The documents forming the Contract are to be taken as mutually explanatory of one another. If an ambiguity or discrepancy is found in the documents, the priority of the documents shall be in accordance with the order as listed in the Contract Data.

(4) The law of the Contract is the relevant Law of the Islamic Republic of Pakistan. The agreement shall be subject to the jurisdiction of the courts of Pakistan

(5) Words importing persons or parties shall include firms and organisation. Words importing singular or one gender shall include plural or the other gender where the context requires.

**420.** The employment of a contractor does not relieve the officer in charge of a work from responsibility as to the manner or time in which the work is done. Contracts should always give the officer full power to act for himself in case the contractor delays or fails to do the work to his satisfaction.

**420/1.** (1) In order to keep a strict watch over contract cases a register of contracts should be maintained in the Circle offices, Divisional offices and 1st class head offices. The register should be examined once a month and all contracts that are due to expire in the course of the *next six months* should be taken up at once. Officers inspecting Divisional offices and 1st class head offices should see that this register is properly maintained and regularly checked and that timely action is taken to renew contracts.

**NOTE 1.**__ Heads of Circles may, however, exercise their discretion in respect of contracts where the annual subsidy of existing contracts is not more than Rs. 120,000/- provided they are satisfied (i) that the issue of the notice of tender three months before the expiry of the current contract will be more advantageous and (ii) that the formalities for entering into a new contract can be safely gone through within a period of three months.

**NOTE 2.**__ The provisions contained in the Public Procurement Rules, 2004 (see Appendix No. 19 of this Volume) will be strictly observed for award of contracts.

(2) In Circle offices the duty of checking the register monthly should be assigned to an officer not below the rank of an Assistant Postmaster General.

**420/2.** Copies of contracts of all descriptions (including piece-work contracts or agreements) executed by officers higher in rank than Superintendents of post offices should be furnished to the Audit office for scrutiny. These contracts will include all orders for direct purchases of stores (other than those made through the Supplies Department). In such cases, copies of the orders placed with the firms together with copies of the terms and conditions of supply should be furnished to audit.

**421.** A Manual for the guidance of officers of Pakistan Public Works Department in their relations with contractors stands published for the general guidance and assistance of executive officers. The instructions contained in it must, however, be followed subject to a reference to competent authority before entering upon legal proceedings.

### Contract documents

**422.** Before a work is given out on contract, the executive officer must prepare "contract documents" to include—

1st.— A complete set of drawings showing the general dimensions of the proposed work and, so far as necessary, details of the various parts.

2nd.— A complete specification of the work to be done and of the materials to be used, unless reference can be made to some standard specification.

3rd.— A schedule of the quantities of the various descriptions of work.

4th.— A set of "conditions of contract" to be complied with by the person whose tender may be accepted.

**423.** If the amount of the tender is likely to be beyond the executive officer's power of acceptance, or to be of an unusual character, he should, before publicly inviting tenders, submit the contract documents to the next higher authority for his approval or remarks, together with a copy of the proposed advertisement for tenders, and the form in which tenders are to be submitted. If the amount of tender is likely to exceed the latter's power of acceptance, or to be of a very special nature, that officer should, in like manner, submit the contract documents to the competent authority for approval.

**424.** In works of great magnitude the contract deeds should be specially prepared by the Department and got vetted from the Law Division, but for ordinary contracts, such ordinary forms, as may have been approved by the Director-General, will generally suffice. In all cases presenting unusual features, a reference should be made to the Director-General who will, if necessary, obtain the consent of the Financial Adviser of the administrative Ministry concerned and also legal advice of the Law Division.

## CONDITIONS AND EXECUTION OF CONTRACTS

**424/1.** The conditions regulating the execution of contracts will be as laid down hereafter.

### I. THE EMPLOYER

**(1) Provision of Site.**__ The Employer shall provide the Site and right of access thereto at the times stated in the Contract Data.

**(2) Permits, etc.**__ The Employer shall, if requested by the Contractor, assist him in applying for permits, licences or approvals which are required for the Works.

**(3) Engineer / Employers' Instructions.**__ The Contractor shall comply with all instructions given by the Employer in respect of the Works including the suspension of all or part of the Works.

**(4) Approvals.**__ No approval or consent or absence of comment by the Engineer / Employer shall affect the Constractor's obligations.

**II. ENGINEER'S/EMPLOYER'S REPRESENTATIVES**

**(1) Authorised Person.**__ One of the Engineer's / Employer's personnel shall have authority to act for him. This authorised person shall be as stated in the Contract Data, or as otherwise notified by the Engineer / Employer to the Contractor from time to time.

**(2) Engineer's / Employer's Representative.**__ The name and address of Engineer's / Employer's Representative is given in Contract Data. However, the Contractor shall be notified by the Engineer / Employer, the delegated duties and authority before the Commencement of Works.

**III. THE CONTRACTOR**

**(1) General Obligations.**__ The Contractor shall carry out the Works properly and in accordance with the Contract. The Contractor shall provide all supervision, labour. Materials. Plant and Contractor's Equipment which may be required.

**(2) Contractor's Representative.**__ The Contractor shall submit to the Employer for consent the name and particulars of the person authorised to receive instructions on behalf of the Contractor.

**(3) Subcontracting.**__ The Contractor shall not subcontract the whole of the Works. The Contractor shall not subcontract any part of the Works without the consent of the Employer.

**(4) Performance Security.**__ The Contractor shall furnish to the Employer within 14 days after receipt of Letter of Acceptance a Performance Security in the form of Bank Draft or Bank Guarantee for the amount and validity specified in Contract Data.

**IV. DESIGN BY CONTRACTOR**

**(1) Contractor's Design.**__ The Contractor shall carry out design to the extent specified, as referred to in the Contract Data. The Contractor shall

promptly submit to the Engineer / Employer all designs prepared by him. Within 14 days of receipt the Engineer / Employer shall notify any comments or, if the design submitted is not in accordance with the Contract, shall reject it stating the reasons. The Contractor shall not construct any element of the Works designed by him within 14 days after the design has been submitted to the Engineer / Employer or which has been rejected. Design that has been rejected shall be promptly amended and resubmitted. The Contractor shall resubmit all designs commented on taking these comments into account as necessary.

**(2) Responsibility for Design.**— The Contractor shall remain responsible for his tendered design and the design under this Clause, both of which shall be fit for the intended purposes defined in the Contract and he shall also remain responsible for any infringement of any patent or copyright in respect of the same. The Engineer / Employer shall be responsible for the Specifications and Drawings.

**V. EMPLOYER'S RISKS**

The Employer's Risks are enumerated below:-

(*a*) war, hostilities (whether war be declared or not), invasion, act of foreign enemies, within the Country,

(*b*) rebellion, terrorism, revolution, insurrection, military or usurped power, or civil war, within the Country,

(*c*) riot, commotion or disorder by persons other than the Contractor's personnel and other employees including the personnel and employees of Sub-Contractors, affecting the Site and / or the Works,

(*d*) ionising radiations, or contamination by radio-activity from any nuclear fuel, or from any nuclear waste from the combustion of nuclear fuel, *radio-active toxic explosive, or other hazardous properties of any explosive* nuclear assembly or nuclear component of such an assembly, except to the extent to which the Contractor/ Sub-Contractors may be responsible for the use of any radio-active material,

(*e*) pressure waves caused by aircraft or other aerial devices travelling at sonic or supersonic speeds,

(*f*) use or occupation by the Employer of any part of the Works, except as may be specified in the Contract,

(*g*) design of any part of the Works by the Employer's personnel or by others for whom the Employer is responsible,

(*h*) a suspension under clause (3) of para I above of this rule unless it is attributable to the Contractor's failure,

(*i*) physical obstructions or physical conditions other than climatic conditions encountered on the Site during the performance of the Works, which obstructions or conditions for which the Contractor immediately notified to the Employer and accepted by the Employer.

**VI. TIME FOR COMPLETION**

**(1) Execution of the Works.**__ The Contractor shall commence the Works on the Commencement Date and shall proceed expeditiously and without delay and shall complete the Works within the Time for Completion.

**(2) Programme.**__ Within the time stated in the Contract Data, the Contractor shall submit to the Engineer / Employer a programme for the Works in the form stated in the Contract Data.

**(3) Extension of Time.**__ (a) Subject to clause (3) of para IX below the Contractor shall be entitled to an extension to the Time for Completion if he is or will be delayed by any of the Employer's Risks subject to the Contractor's notification of intention without un-reasonable delay.

(b) On receipt of an application from the Contractor, the Engineer / Employer shall consider all supporting details provided by the Contractor and the Employer shall extend the Time for Completion as appropriate.

**(4) Late Completion.**__ If the Contractor fails to complete the Works within the Time for Completion, the Contractor's only liability to the Employer for such failure shall be to pay the amount stated in the Contract Data for each day for which he fails to complete the Works.

**VII. TAKING-OVER**

**(1) Completion.**__ The Contractor may notify the Engineer / Employer when he considers that the Works are complete.

**(2) Taking-Over Notice.**__ (a) The Employer shall notify the Contractor when he considers that the Contractor has completed the Works stating the date accordingly. Alternatively, the Employer may notify the Contractor that the Works are not ready for taking over, stating the reasons accordingly.

(b) The Employer shall take over the Works upon the issue of this notice and issue Taking Over Certificate to the Contractor. The Contractor shall promptly complete any outstanding work and, subject to para VIII below clear the Site.

**VIII. REMEDYING DEFECTS**

**(1) Remedying Defects** (a) The Employer may at any time prior to the expiry of the period stated in the Contract Data, notify the Contractor of any defects. The Contractor shall remedy at no cost to the Employer any defects due to the Contractor's design, Materials, Plant or workmanship not in accordance with the Contract.

(b) The cost of remedying defects attributable to any other cause shall be valued as a Variation. Failure to remedy any such defects or complete outstanding work within a reasonable time shall entitle the Employer to carry out all necessary works at the Contractor's cost.

**(2) Uncovering and Testing.**__ The Engineer / Employer may give instruction as to the uncovering and / or testing of any work. Unless as a result of an uncovering and / or testing it is established that the Contractor' designs. Materials, Plant or workmanship are not in accordance with the Contract the Contractor shall be paid for such uncovering and / or testing as a Variation in accordance with Clause (2) of para IX below.

**IX. VARIATIONS AND CLAIMS**

**(1) Right to Vary**.__ The Employer may instruct Variations.

**(2) Valuation of Variations.**__ Variations shall be valued as follows:

(a) at a lump price agreed between the Parties, or

(b) where appropriate, at rates in the Contract, or

(c) in the absence of appropriate rates, the rates in the Contract shall be used as the basis for valuation, or failing which

(d) at appropriate new rates, as may be agreed or which the Engineer / Employer considers appropriate, or

(e) if the Engineer / Employer so instructs, at day work rates set out in the Contract Data for which the Contractor shall keep records of hours of labour and Contractor's Equipment, and of Materials, used.

**(3) Early Warning.**__ (a) The Contractor shall notify the Engineer / Employer in writing as soon as he is aware of any circumstance which may delay or disrupt the Works, or which may give rise to a claim for additional payment.

(b) The contractor shall submit each month to the Enginner / Employer a statement showing the amounts to which he considers himself entitled. To the extent that the Contractor's failure to notify results to the Engineer /

Employer being unable to keep all relevant records or not taking steps to minimise any delay, disruption, or Cost, or the value of any Variation, the Contractor's entitlement to extension to the Time for Completion or additional payment shall be reduced / rejected.

**(4) Valuation of Claims.**__ If the Contractor incurs Cost as a result of any of the Employer's Risks, the Contractor shall be entitled to the amount of such Cost. If as a result of any Employer's Risk, it is necessary to change the Works, this shall be dealt with as a Variation subject to Contractor's notification for intention of claim to the Engineer / Employer within 14 days of the occurrence of cause.

**(5) Variation and Claim Procedure.**__ The Contractor shall submit to the Engineer/Employer and itemised make up of the value of variations and claims within 28 days of the instruction or of the event giving rise to the claim. The Engineer/Employer shall check and if possible agree the value. In the absence of agreement, the Employer shall determine the value.

**X. CONTRACT PRICE AND PAYMENT**

**(1) (*a*) Terms of Payments.-** Payment of the Contract Price shall be made as per provisions in the Contract Data.

**(*b*) Valuation of the Works.**__ The Works shall be valued as provided for in the Contract Data, subject to para IX above.

**(2) Monthly Statements.-** (a) The Contractor shall be entitled to be paid at monthly intervals (i) the value of the Works executed, and (ii) the percentage of the value of Materials and Plant reasonably delivered to the Site, as stated in the Contract Data, subject to any additions or deductions which may be due.

**(b**) The Contractor shall submit each month to the Engineer / Employer a statement showing the amounts to which he considers himself entitled.

**(3) Interim Payments.**__ Within 28 days of submission of each statement the Engineer shall verify within seven days and the Employer shall pay to the Contractor the sum that the Employer considers is due under clause (2) of para X less retention at the rate stated in Contract Data. If the Employer disagrees with any part of the Contractor's statement, he shall specify his reasons for disagreement when making payment. The Employer shall not be bound by any sum previously considered by him to be due to the Contractor.

**(4) Retention.**__ Retention shall be paid by the Employer to the Contractor within 14 days after either the expiry of the period stated in the

Contract, Data, or the remedying of notified defects, or the completion of outstanding work, all as referred to in clause (1) of para VIII above, whichever is the later.

**(5) Final Payment.-** (a) Within 28 days from the time for payment defined in above, the Contractor shall submit a final account to the Engineer to verify and the Engineer shall verify the same within seven (7) days and the Employer together with any documentation reasonably required to enable the Employer to ascertain the final contract value.

(b) Within 56 days from the time referred to in clause (4) pf para X above, the Employer shall pay to the Contractor any amount due, if the Employer disagrees with any part of the Contractor's final account, he shall specify his reasons for disagreement when making payment.

**(6) Currency.-** Payment shall be in the currency stated in the Contract Data.

## XI. DEFAULT

**(1) Default by Contractor.-** (a) If the Contractor abandons the Works, refuses or fails to comply with a valid instruction of the Engineer / Employer or fails to proceed expeditiously and without delay, or is, despite a written complaint, in breach of the Contract, the Employer may give notice referring to this sub-clause and stating the default.

(b) If the Contractor has not taken all practicable steps to remedy the default within 14 days after receipt of the Employer's notice, the Employer may by a second notice given within a further 21 days, terminate the Contract. The Contractor shall then demobilise from the Site leaving behind any Contractor's Equipment which the Employer instructs in the second notice is to be used for the completion of the Works.

**(2) Default by Employer.-** (a) If the Employer fails to pay in accordance with the Contract, or is, despite a written complaint, in breach of the Contract, the Contractor may give notice referring to this sub-clause and stating the default. If the default is not remedied within 14 days after the Employer's receipt of this notice, the Contractor may suspend the execution of all or parts of the Works.

(b) If the default is not remedied within 28 days after the Employer's receipt of the Contractor's notice, the Contractor may by a second notice given within a further 21 days, terminate the Contract. The Contractor shall then demobilise from the Site.

**(3) Insolvency.**__ If a Party is declared insolvent under any applicable law, the other Party may by notice terminate the Contract immediately. The Contractor shall then demobilise from the Site leaving behind, in the case of the Contractor's insolvency, any Contractor's Equipment which the Employer instructs in the notice is to be used for the completion of the Works.

**(4) Payment upon Termination.-** (a) After termination, the Contractor shall be entitled to payment of the unpaid balance of the value of the Works executed and of the Materials and Plant reasonably delivered to the Site, adjusted by the following:

(i) any sums to which the Contractor is entitled under clause (4) of para IX above,

ii) any sums to which the Employer is entitled,

iii) if the Employer has terminated under clause (1) of para XI or clause (3) of para XI, the Employer shall be entitled to a sum equivalent to 20% of the value of parts of the Works not executed at the date of the termination.

iv) if the Contractor has terminated under clause (2) or clause (3) of para XI, the Contractor shall be entitled to the cost of his demobilisation together with a sum equivalent to 10% of the value of parts of the Works not executed at the date of termination.

(b) The net balance due shall be paid or repaid within 28 days of the notice of termination.

**XII. RISK AND RESPONSIBILITY**

**(1) Contractor's Care of the Works.-** (a) The Contractor shall take full responsibility for the care of the Works from the Commencement Date until the date of the Employer's notice under clause (2) of para VII. Responsibility shall then pass to the Employer. If any loss or damage happens to the Works during the above period, the Contractor shall, rectify such loss or damage so that the Works conform with the Contract.

(b) Unless the loss or damage happens as a result of any of the Employer's Risks, the Contractor shall indemnify the Employer, or his agents against all claims, loss, damage and expense arising out of the Works.

**(2) Force Majeure.**__ (a) If Force Majeure occurs, the Contractor shall notify the Engineer / Employer immediately. If necessary, the Contractor may suspend the execution of the Works and to the extent agreed with the Employer demobilise the Contractor's Equipment.

(b) If the event continues for a period of 84 days, either Party may then give notice of termination which shall take effect 28 days after the giving of the notice.

(c) After termination, the Contractor shall be entitled to payment of the unpaid balance of the value of the Works executed and of the Materials and Plant reasonably delivered to the Site, adjusted by the following: –

(i) any sums of which the Contractor is entitled under clause (4) of para IX,

(ii) the cost of his demobilisation,

(iii) less any sums to which the Employer is entitled.

(d) The net balance due shall be paid or repaid within 28 days of the notice of termination.

**XIII. INSURANCE**

**(1) Arrangements.-** The Contractor shall, prior to commending the Works, effect insurances of the types, in the amounts and naming as insured the persons stipulated in the Contract Data except for items (a) to (e) and (i) of para V above of the Employer's Risks. The policies shall be issued by insurers and in terms approved by the Employer. The Contractor shall provide the Engineer / Employer with evidence that any required policy is in force and that the premiums have been paid.

**(2) Default.-** If the Contractor fails to effect or keep in force any of the instruction in the previous sub-clause, or fails to provide satisfactory evidence, policies, or of receipts, the Employer may, without prejudice to any other right or remedy, effect insurance for the cover relevant to such as a default and pay the premiums due and recover the same plus a sum in percentage given in Contract Data from any other amounts due to the Contractor.

**XIV. RESOLUTION OF DISPUTES**

**(1) Engineer's Decision.-** (a) If a dispute of any kind whatsoever arises between the Employer and the Contractor in connection with the Works, the matter in dispute shall, in the first place, be referred in writing to the Engineer, with a copy to the other party. Such reference shall state that it is made pursuant to this Clause. Not later than the twenty eight (28) days after the day on which he received such reference, the Engineer shall give notice of his decision to the Employer and the Contractor.

(b) Unless the Contract has already been repudiated or terminated, the Contractor shall, in every case, continue to proceed with the Work with all

due diligence, and the Contractor and the Employer shall give effect forthwith to every such decision of the Engineer unless and until the same shall be revised, as hereinafter provided in an arbitral award.

**(2) Notice of Dissatisfaction.-** If a Party is dissatisfied with the decision of the Engineer or if no decision is given within the time set out in clause (1) of para XIV here above, the Party may give notice of dissatisfaction referring to this sub-clause within 14 days of receipt of the decision or the expiry of the time for the decision. If no notice of dissatisfaction is given within the specified time, the decision shall be final and binding on the Parties. If notice of dissatisfaction is given within the specified time, the decision shall be binding on the Parties who shall give effect to it without delay unless and until the decision of the Engineer is revised by an arbitrator.

**(3) Arbitration.-** A dispute which has been the subject of a notice of dissatisfaction shall be finally settled as per provisions of Arbitration Act 1940 (Act No. X of 1940) and Rules made thereunder and any statutory modifications thereto. Any hearing shall be held at the place specified and in the language referred to in the contract data.

## Tenders

**425.** (1) Tednders, which should always be sealed, should be called for in form Gen.9 (Tender for construction work) or in form Gen. 22 in the case of leases of buildings and they should invariably be invited in the most open and public manner possible whether by advertisement in the Government Gazette or website of the Department or at least in two national daily newspapers, one in English and the other in Urdu or by notice in Urdu and English language posted in public places. The method of advertisement and the response time as contained in the Pakistan Procurement Rules, 2004 should be strictly observed. All tenderers should have free access to the contract documents. The notice should in all cases state__

1st. The place where and the time when the contract documents can be seen, and the blank forms of tender obtained; also the amount, if any, to be paid for such forms of tender.

2nd. The place where, the date on which and the time when tenders are to be submitted and are to be opened, which shall not be less than fifteen days and in the case of large contracts, this should be at least one month from the date of publication of advertisement or notice.

3rd. The amount of earnest or deposit money to accompany the tender, and the amount and nature of the security deposit required in the case of the accepted tender.

4th. With whom, or what authority, the acceptance of the tender will rest.

Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason, and this should be expressly stated in the advertisement.

**NOTE.**__ Standard Form of the Tender Doucument for procurement of works as prescribed by the Pakistan Engineering Council (First Edition was issued on August 1st, 2002) and promulgated by the Planning and Development Division, Government of Pakistan vide their Notification No. 8 (60) WR/PC/2002 dated August 21, 2002 may be adopted by the Pakistan Post Office Department in special cases when ever the competent authority desires its application.

(2) Any attempt at negotiation direct or indirect on the part of a tenderer with the authority to whom he has submitted the tender or the authority who is competent finally to accept it after he has submitted his tender or any endeavour to secure any interest for an actual or prospective tenderer or to influence by any means the acceptance of a particular tender will render the tender liable to exclusion from consideration.

(3) In calling for tenders in respect of mail motor or other services it should be definitely mentioned that no special facilities, e.g., free accommodation for a garage, etc., which are generally not rated at their true commercial value by the contractor in tendering for the execution of a service, will be given to the successful tenderer. If he specifically desires such facilities where they are available, an adequate abatement to be settled by mutual agreement from the amount of the subsidy is invariably to be made before they are granted.

**425/1** Tenders should be called for sufficiently in advance in order that Heads of Circles may have ample time to examine thoroughly all tenders received and obtain the sanction of the Director General or of the Government of Pakistan where necessary and in order that the possibility of Government being placed at a disadvantage owing to shortness of time may be obviated.

**426.** At the advertised time and place, all tenders received for the same contract should be opened by a Tender Committee constituted by the Head of the Circle and consisting of three senior officers of whom one will be from the Accounts side and the other from the Engineering or relevant branch concerned. All tenders should be opened in person in the presence of such of the intending contractors or their agents as may choose to attend. No tender should be accepted from any person directly or indirectly connected with the Government service. (see rule 86)

**NOTE.**__ This rule does not necessarily imply that the contents of all the tenders received should be read out or otherwise disclosed to all or any of those who may be present at the time the

tenders are opened. But if any of the tenderers who is present so desires, the amounts tenderd by the different tenderers may be read out to the assembled tenderers.

**426/1.** After the tenders have been opened and taken into consideration, no revision or abatement of any tender should in any circumstances be permitted. On no pretext whatever should any negotiation be entered into with a particular tenderer to modify the terms of his tender order to reduce them to the level or below that of any other competitor.

**427.** As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money to the extent which has been notified as necessary by the executive officer or other officer to whom the duty has been entrusted.

**428.** The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender or until the sums due to him form a sufficient guarantee, as the case may be.

**NOTE.**__ In cases of leases of buildings deposit money as may be fixed by the Head of the Circle should be remitted along with the tender. In the case of persons whose tenders are not accepted, the money as deposited will be returned after a final decision in respect of their tenders arrived at. The deposit money of the person whose tender is accepted will not be returned until after the execution of the lease.

**429.** Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tender is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender.

**NOTE 1.—** In cases where the tender which appears prima facie to be in the tax-payer's interest is not accepted, the reason for non-acceptance should be recorded in writing and this will be liable to scrutiny both by the Executive and by the Audit Department.

**NOTE 2.—** In case the lowest tender from an approved contractor is not accepted reasons therefor should be recorded and further approval should be obtained from the (a) Director General for tenders upto the value of one million rupees, (b) Administrative Ministry concerned if value of the tender is more than one million rupees but not more than two million rupees, and (c) Finance Division if the value of tender exceeds two million rupees.

**NOTE 3.—** Single tender will be accepted by the next higher authority subject to prescribed conditions.

### Security for performance of contracts

**430.** Security should in all cases be taken for the due fulfilment of a contract in accordance with the rules laid down in the *Posts and Telegraphs Initial Account Code,* Volume I.

### Forms of contracts

**431.** The following is a list of standard forms prescribed for contracts of various descriptions in the Pakistan Post Office Department: –

*Form M. 50 (Revised).*—Agreement to be executed by the contractor for conveyance of mails.

*Form Gen. 8.*—Form of lease for private buildings (To be entered into with the landlord of a building rented to the Pakistan Post Office Department).

*Form Gen. 8 (a).*—Form of lease for Government buildings leased to private persons (To be used in renting out building belonging to the Pakistan Post Office Department).

*Form Gen. 25.*—Form of lease of Government land (To be used in renting out lands belonging to the Pakistan Post Office Department).

### Enforcement of terms of contracts

**432.** Executive officers and their subordinates are responsible that the terms of contracts are strictly enforced, and that no act is done tending to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the Law Division, Government of Pakistan through the Director-General (*see* rules 438 and 439). Contracts containing any unusual conditions should not be entered into without the previous consent of the Financial Adviser of the Administrative Ministry concerned and the Law Division and material variations in contracts once entered into should not be made without their previous approval or sanction.

**EXCEPTION 1.—** The Head of a Circle may use discretionary powers to delete the determination clause from the standard form of lease (Gen. 8), in cases where the landlord is otherwise unwilling to enter into a lease, on the following conditions: –

(i) Where a building is specially built for, or extensive alterations have been made, at the request of the Department.

(ii) In other cases, where no other suitable building is available and there is no possibility of the office being closed down within the period of the lease, the term should not, if the deletion of the

determination clause is desired, exceed five years without the Director-General's approval.

**EXCEPTION 2.—** The Head of a Circle may use discretionary powers to delete the renewal clause from the standard form of lease (Gen. 8) if the landlord objects to its retention.

**433.** Contracts, deeds and other instruments executed by Government or by any officer acting on behalf of Government need not be drawn up on stamped paper, being exempted from stamp duty under the Stamp Act. Such documents when executed by contractors or other persons on their own account, Government being a party to the transaction, must be stamped when the document is not also executed by an officer acting on behalf of Government. The incidence of the charge for such stamps should be agreed upon before the Bond or other document is executed.

### Advances to contractors

**434.** (1) Advances to contractors are as a rule prohibited. Exceptions can be made only in the following cases: –

(*a*) (i) Advances may be sanctioned by a Head of a Circle on the security of materials brought to site on the following conditions: (1) the value of the materials is assessed by the officer-in-charge of the work, (2) the materials are of an imperishable nature, (3) the amount of advance should not exceed 75 per cent of the assessed value of the materials, and (4) a formal agreement should be drawn up with the contractor, securing to Government a lien on the materials and safeguarding Government against losses due to the contractors postponing the execution of the work or to the shortage or misuse of the materials and against the expense entailed for their proper watch and safe custody.

(ii) A certificate should be obtained from the officer-in-charge to the effect (1) that the quantities of materials on which the advances are to be made have actually been brought to site, (2) that the contractor has not previously received any advance on that security, and (3) that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon.

(iii) The officer granting the certificate will be held personally responsible for any overpayment which may occur in consequence.

(iv) Recoveries of these advances should not be postponed until the completion of the work entrusted to the contractor. Necessary

deductions should be made whenever bills for the items of work in which the materials are used are submitted.

(*b*) Advances up to Rs. 5000 in each case may be granted by the Head of the Circle in cases in which it is found absolutely necessary to make such petty advances in the interest of the work.

(*c*) In all other cases of exceptional nature the advances can be made with the sanction of the Government of Pakistan which will authorise only such advances, as may be deemed indispensable, under necessary precautions for securing Government against loss and for preventing the system from becoming general or continuing for longer than is absolutely desirable.

(2) Where no substantial person willing to bind himself to a proper agreement or a contract is available, the work should be done departmentally, the labour, skilled or unskilled necessary, being employed on piece-work rates.

**435.** *Deleted.*

**436.** The following further amendments shall be made in the late Ministry of Law and Labour (Law Division) Notification No. F. 122/48-Law dated the 6th April, 1950, implying that the under mentioned contracts and assurances of property may be executed as follows: –

A. In the case of the President of Pakistan—

1. All deeds and instruments relating to any matters other than those hereinafter specified. (By a Secretary to the Federal Government.)

C. In the case of the Public Debt and Currency Departments, Treasuries, Accounts and Audit Offices—

2. Security Bonds or Mortgage-deeds given as security in connection with the employment of treasurers, cashiers or clerks, charged with the disbursement of money or the custody and handling of securities. (By the Head of the office).

3. Instruments relating to the re-assignment of Insurance Policies which are assigned to the President of Pakistan in accordance with rules regulating the General Provident Fund. (By the Account Officer of the Fund, as defined in rules of the fund).

I. In the case of the Pakistan Post Office Department (subject to any limits fixed by the Federal Government)—

1. Contracts and other instruments relating to the business of the Pakistan Post Office Department except those hereinafter mentioned. By the Director-General, Pakistan Post Office.

2. Contracts and other instruments relating to the business of the Pakistan Post Office Department managed by a Postmaster-General; By such Postmaster-General.

3. All contracts, deeds and other instruments relating to the business of the Post Office within their management and jurisdiction; By Divisional Superintendents of Post Offices or Mail Sorting and Transportation or First Class Postmasters when the monetary expenditure involved does not exceed Rs. 10,000.

4. *Deleted.*

5. Agreements or leases for hire of buildings and lands for the purposes of the Post Office Department or for letting out departmental lands and buildings; By the Postmaster-General, Superintendents of Post Offices or Mail Sorting and Transportation, First Class Postmasters.

6. *Deleted.*

7. *Deleted.*

T. In the case of all Departments of the Federal Government:- Contracts and other instruments relating to advances for the purchase of motor cars (By the authorities granting the advances).

**NOTE.—** In all deeds of contract the expression "President" should be used as the name of the party contracting on behalf of the Federal Government.

**437.** The Director General may execute a contract or agreement with a private company or person for the maintenance of postal services, the establishment of which has been sanctioned by a competent authority, if such contract or agreement (i) is not intended to endure for a period exceeding five years, (ii) is accompanied by an unconditional power of revocation by the Federal Government at any time on the expiry of six months notice to that effect, and (iii) does not impose upon the revenues of Pakistan an annual liability exceeding Rs. 50,000/-.

**438.** No contract, the amount of which exceeds Rs. 10,000 a month, should be entered into or renewed by a Head of a Circle, on behalf of the President without first submitting the draft of the contract to the Director-General for vetting by the Law Division, and obtaining sanction to its execution.

**439.** Rule 438 applies also to the case of contracts for conveyance of mails. In the case of contracts falling within the powers of sanction of a departmental authority and specially when a standard form is followed formal approval of the instrument to be exected is not necessary. If a new form of contract or instrument which differs materially from the standard form is brought into use for the first time it must invariably be submitted to the Director General, irrespective of the amount of contract, for the formal approval of the Law Division.

**440.** The Head of a Circle executes two classes of contracts, viz: (1) for the purchase of stores, and (2) for the conveyance of stores by any available means of transportation. With regard to (1), the Head of a Circle should make a forecast of the quantity of each article required by him throughout the financial year. The tenders called for by him must be based on the approximate cost of the total quantity of such articles required and not only on the cost of each individual supply. He may then execute a contract provided the total value of the stores provided for in the contract or expected to be obtained under the terms of the contract does not exceed the limit of his purchasing power. When the total values exceeds his power the sanction of the Director General should be obtained. As regards(2), the Head of the Circle will enter into contract with firms for the conveyance of stores at a fixed tonnage or trip rate. Such contracts are usually made for a period of twelve months.

### Contracts for conveyance of mails

**441.** In every case in which it is proposed to introduce an arrangement for the conveyance of mails by a motor service or any other mode of conveyance tenders should be called for sufficiently beforehand. A sample of the form in which such tenders may be called for as also of the form of tender in which intending contractors should submit their offers are given at the end of rule 445.

**NOTE.—** The provisions contained in the Public Procurement Rules, 2004 will be strictly observed.

**441A.** If in any particular case it is not possible to call for competitive tenders, the prior sanction of the Director-General to the grant of the contract should be obtained in each case. In emergent cases, where the normal procedure is likely to lead to delays or administrative inconvenience, the Head of a Circle may, without calling for tenders, make temporary arrangement for the conveyance of mails for a period not exceeding three months provided that the amount of the subsidy (1) is not more than that paid to the previous contractor, and (2) does not exceed Rs. 2000 a month in each case. The Head of a Circle may however, without calling for tenders, make permanent arrangements for the grant of a mail contract to the nominee of the political agent up to Rs. 2000 a month in each case.

**441B.** It is open to any officer who has called for tenders and who finds that none of those received is satisfactory, not to accept the offer of any tenderer but to open negotiations with any tenderer or other party after all the tenders received have first been rejected. The above procedure should also be adopted in those cases where no tenders have been received in response to the call.

**442.** Before actually calling for tenders, a schedule of the trips required to be made and the time to be allowed for each trip should be carefully prepared; the approximate monthly distance in kilometers which the motor vehicles or any other mode of conveyance will be required to run and the number and class of vehicles or any other mode of conveyance which the contractor will have to maintain should also be determined. The subsidy to be paid should be estimated either at a monthly rate or on a kilometer basis.

**NOTE 1.—***Preparation and check of bills for subsidy by the mail contractors.*— In case in which a contract for motor mail service includes a clause providing for a decrease or increase in the subsidy consequent on a fall or rise in the price of petrol or fuel, full details as to the prices of petrol or fuel should be shown by the contractors in the bills submitted by them for payment of subsidy. The disbursing officer should verify the facts stated in the bills and countersign the bills in token of having done so, before the paid bills are submitted to Audit office.

**NOTE 2.—***Deleted.*
**NOTE 3.—***Deleted.*
**NOTE 4.—***Deleted.*

**NOTE 5.—**The rate agreed upon should be speciafically mentioned in the monthly bills submitted to the Audit office.

**442/1.** *Cancelled.*

**443.** (1) In making the final selection of the contractor, the following points should be taken into consideration: –

(i) Whether the intending contractor is able at his own expense to provide and maintain in good order a sufficient number of motor vehicles or any other mode of conveyance of good and reliable manufacture.

(ii) Whether the contractor is willing to sign the standard form of agreement approved of by the Director-General. (The form may be altered or modified to suit local circumstances and conditions.)

(2) An old contractor who has worked satisfactorily should not be abandoned in favour of an untried competitor quoting abnormally low rates, but the former must not in any way be given a guarantee or promise of any

kind which would prevent the Department from deriving the benefit of legitimate competition.

**444.** (1) Before the contractor actually takes up the work, he should be required to deposit—

(i) an amount equivalent to double the amount of monthly remuneration or Rs. 1000, whichever is higher, or

(ii) Rs. 1000 in the event of the conveyance of mails being free of charge or on payment of premium of less than Rs. 500 per *mensem* to be made by the contractor to the Department, or

(iii) an amount equivalent to 3 or 6 months premium offered by him in the event of the mails being carried on payment of premium of Rs. 500 or above *per mensem* to be made by the contractor to the Department,

as security for the due fulfillment of the terms of the contract, and to agree to the following conditions: –

(*a*) that the types of vehicles to be used will be determined by the Head of the Circle who will approve of the style, power, design, manufacture and body of vehicles; the Head of the Circle or an official nominated by him has the discretion of temporarily or permanently rejecting any motor vehicle or any other mode of conveyance which he considers unfit or unsafe for employment for the purpose of conveyance of mails;

(*b*) that the drivers to be provided by the contractor should be competent, careful, trustworthy, civil and respectable; they should be duly licensed and be subject to the approval of the Head of the Circle or an official authorised by him;

(*c*) that the contractor should not transfer or sublet the contract without the previous consent in writing of the Head of the Circle;

(*d*) that the contractor should not employ, or have concern in his business with, any one connected with the Department, or otherwise objected to by the Head of the Circle;

(*e*) that the contractor shall be responsible for all damages by fire, collision or accident, and for all damage to property, persons or animals caused by his negligence or default or by the negligence or default of any of his agents, employees, or nominees;

(*f*) that the contractor shall be absolutely liable and responsible for the due and safe custody and delivery in good condition and order of all mails, postal articles, etc., entrusted or delivered to him for conveyance and delivery;

(*g*) that in case the contractor fails to maintain an efficient service and otherwise to abide by the terms of the contract, he will be liable to pay as penalty such sums as may be specified in the contract;

(*h*) that the contractor will pay all the taxes payable in respect of the motor vehicles or any other mode of conveyance provided.

(2) In cases in which it is necessary for a postal official to accompany or escort the mails, the extent of responsibility of the official and that of the contractor in regard to the mails should be distinctly mentioned in the agreement and it should be stipulated that the official or escort will be carried free.

(3) In cases in which no provision is made for a post office official to accompany a mail-carrying vehicle, care should be taken not to allow any official to travel in the vehicle.

**NOTE.—** The only forms of security which should be considered permissible are —

(*a*) Commercial Bank guarantee in the form of banker's continuing letter of guarantee in favour of the Head of a Circle:

(*b*) Government promissory notes at their market value (endorsed to Head of the Circle);

(*c*) Post Office cash certificates at issue price up to the permissible limit transferred to the Head of the Circle or deposit made in the Post Office savings bank up to the permissible limit (duly pledged to the Head of the Circle) and the balance in the form (a) or (b).

**445.** The power to make any alteration in the schedule of trips prepared when the contract was made, will rest with the Head of the Circle and, when such alteration necessitates the employment of more motor vehicles or any other mode of conveyance or running of increased kilometers, the matter will be referred to the Director-General in cases where the increase in subsidy is not within the Head of the Circle's power of sanction.

## SAMPLE OF FORMS

**M-51(a)**

### PAKISTAN POST OFFICE DEPARTMENT

***Notice***

(Call for tenders for conveyance of mails in urban or rural areas).

Sealed tenders are invited from the financially sound and established transporters for the conveyance of mails and postmen / mails by motor vehicles or any other mode of conveyance daily in_____city or town / between and for up and down journeys / throughout the year on a fixed monthly remuneration for a period of three / five years commencing from the_____ .

The form of tender and a copy of the schedule showing the number, timings and other details of the service required together with particulars regarding other conditions of the contract and the agreement form to be executed may be obtained on application from the office of the undersigned in _____ or the office of the Superintendent of post offices, _____ Division in _____ on payment of Rs. _____ in advance, which will not be refunded in any case. Tenders must reach the undersigned on or before the _____ by _____ hours.

.....
.....
Dated.....20 .....

**M-51 (b)**

**PAKISTAN POST OFFICE DEPARTMENT**

**TENDER**

TO

THE PRESIDENT OF ISLAMIC REPUBLIC OF PAKISTAN.
THROUGH

_____

With reference to the advertisement by _____ dated the _____ in the _____ I/We hereby offer subject to the conditions hereinafter appearing to undertake and perform for the Government of Pakistan the work of carrying the *mails and postmen / mails by motor vehicles daily *in _____city or town / between and for up and down journeys as specified in the Schedule attached hereto or as may be specially ordered from time to time for a term of _____ years for a fixed monthly remuneration of Rs. _____ (Rupees _____ ) based on a distance of _____ kilometers per calendar month being run.

The Postmaster of _____ (hereinafter called the Postmaster) to decide what kinds of vehicles are to be used.

2. I/We agree to maintain the following classes of vehicles to be used solely for the purposes of the work hereby quoted for: –

* **Note.—** Portions marked with asterisk are applicable in respect of conveyance of mails in urban *areas* only.

(*a*) *Light vehicles / cars* _____, out of which _____ will be new vehicles, *i.e.* ones that have run under _____ kilometers and the makes of the vehicles which I/we agree to use, will be _____, and the dimensions of the body of each vehicle / car will be _____

(*b*) Heavy vehicles / *Lorries* _____ (tons) out of which _____ will be new vehicles as aforesaid and the makes of the vehicles which I/we agree to use, will be _____ and the dimensions of the body of each vehicle / lorry will be _____.

3. In addition to above, I/We agree to maintain _____ spare vehicles to be used in emergencies.

4. I/We agree to run the motor vehicles according to the time fixed in the said schedule.

5. If it is found at the end of any year of the contract that owing to alterations in the Schedule of trips (or additional trips being ordered) the average monthly mileage is more or less than the monthly mileage mentioned in clause 1, I/We agree to accept or allow a proportional increase or reduction in the monthly remuneration, as the case may require.

6. I/We undertake liability and responsibility for the safe custody and delivery of mails, etc., entrusted to me/us for conveyance between one office and another.

7. I/We shall not claim any special facilities, such as, free accommodation for a garage, etc., other than those provided for in the agreement.

8. I/We agree to carry free of all charges post office officials travelling in charge of mails when required.

9. I/We agree to carry as part of mails Post Office forms and stores despatched by the Postal Stock Depot or the offices where such forms and stores are printed or stored to the Post Offices, Railway and Steamer Stations and Mail Sorting and Transportation Offices named in the Schedule attached to the agreement and such other places as may be required by the Postmaster-General, and shall not claim any extra salary or remuneration on that account.

10. I/We forward herewith a bank draft / pay order for a sum of Rs. _____ (Rupees _____ only) as earnest money and that sum shall be forfeited to Government if I/We withdraw my/our tender within _____ weeks of its being made or in the event of its

acceptance fail to execute the agreement and make the deposit as mentioned in clauses 13 and 15 hereof respectively. I/We will not claim interest on this sum while it is in your custody. The aforesaid sum shall be returned to me/us within _____ days if my/our tender is not accepted. I/We further agree that in case my/our tender is accepted and I/we fail to start the service contracted for by the _____ 20_____, my/our earnest money shall be forfeited and my/our tender and contract shall be regarded as void and I/We will have no claim of any sort upon the Government of Pakistan.

11. I/We agree that in the event of my/our tender being accepted, I/we shall produce for inspection within a week a permit from the District or concerned authorities to run the service on the _____ line.

12. I/We agree to have this agreement registered and bear all the expenses in connection therewith covering the charge for stamps, etc.

13. I/We agree, if this tender is accepted, to furnish security in one of the following forms: –

(*a*) Post Office Cash / Savings Certificates at issue price transferred to the Postmaster-General, …….. Circle or deposit made in the Post Office Savings Bank (and pledged to the Postmaster-General, ……. Circle)

(*b*) Government promissory notes at their market value (endorsed to the Postmaster-General, …….. Circle),

(*c*) Commercial Bank Guarantee in the form of a banker's continuing letter of guarantee in favour of the Head of the Circle;

of an amount equivalent to double the amount of monthly remuneration, or of a sum of Rs. 1000 whichever is more, or of an amount, as may be determined by the Head of the Circle/Superintendent of post offices, _____ Division/Postmaster, _____, within 7 days of this tender being accepted.

14. I/We agree not to make any attempt at negotiation direct or indirect with the authority to whom I/we have submitted the tender or the authority who is competent finally to accept it after I/we have submitted my/our tender or to make any endeavour to secure any interest for an actual prospective tenderer or to influence by any means the acceptance of a particular tenderer. I/We agree that if I/we make any such attempt, it will render my/our tender *liable* to exclusion from consideration.

15. If my/our above tender be accepted, I/we agree to enter into a formal agreement in the standard from M.50 (Revised) within _____

weeks of the acceptance of the tender and deposit with _____ security money equal to Rs. .....

Signature

Address

**Dated** _____ **20 .**

***The Schedule referred to***

**M-51 (b) Revised**

**PAKISTAN POST OFFICE**
**TENDER APPLICATION FOR CONVEYANCE OF MAILS**

In response to the advertisement that appeared in ..... news paper, in their issue dated ..... inviting tender for conveyance of mail on different route(s), I/We..... (name of individual(s) or firm with full address) am / are willing to execute contracts for a period of ..... years with Pakistan Post Office Department to deploy vehicles as specified in the advertisement on the following route(s) for conveyance of mail, on the monthly subsidy / per kilometer rates as shown against each:-

| Sl. No. | Name or Particular of mail line. | Distance two way KM | Quoted rate of subsidy. (Rs) |
|---|---|---|---|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |

(Separate sheet may be used if needed for the above)

2. I/We own and maintain the following classes/make/model of light and heavy vehicle for use for carriage of mails.

3. I/We have the experience as transporter, etc., as detailed below.

4. I/We have deposited the earnst money amouting to Rs. ..... in the form of Postal Draft No. ..... issued from ..... GPO in favour of ..... The postal draft is attached in original with this tender application.

5. I/We have gone through the terms and conditions of the contract as laid down in the Agreement Form M-50 (Revised), provided to me along with the form of application. I shall enter into formal agreement in Form M-50 (Revised) in case the contract is assigned to me/us. I/We shall bear the fee/cost for registration of the agreement deed with the Registrar of the station specified by the Pakistan Post Office Department and shall abide by the conditions contained therein.

6. I/We have also read and understood the Instructions for Tenderers and agree to abide by them.

7. I/We agree to deposit the security money equal to double the amount of one month's subsidy of each mail line or Rs.1000 whichever is more, pledged in the name of the Postmaster General or the officer authorized by him in this regard, in case of acceptance of my/our tender.

Date: Signature of tenderer(s) .....

Name and address of tenderer(s) .....

National Identity Card No. .....

Phone No. (Office)

Phone No. (Res)

Certified that this Application Form has been sold to M/S ..... on production of receipt (ACG-67) for Rs..... (in figures) ..... (in words) as price of Tender Form (non-refundable) deposited in ..... GPO/Post Office on ..... vide ACG-67 Receipt No. ..... dated .....

Date: Signature of Postmaster .....

Name .....

Designation .....

**PAKISTAN POST OFFICE**
**INSTRUCTIONS FOR TENDERER**

1. A Tender Form duly completed should be addressed to the tender calling authority enclosed in a sealed cover. The words "Tender for

Conveyance of Mail" should be written on the outside top right hand corner of the cover.

2. All completed tenders must reach at the address of the tender calling authority before 1200 noon on the last date fixed for the receipt of a tender.

3. The tender(s) will be opened on the same date at 1400 hours by the Tender Committee in the presence of tenderers or their authorized representatives / Agents, who may wish to be present.

4. The earnest money amounting to a sum notified in the Tender Notice in the shape of Postal Draft issued by a GPO in favour of the Postmaster General should be attached (in original) with the tender application. The earnest money is refundable in case of non acceptance of the tender.

5. An incomplete tender or a tender without a Postal Draft of the prescribed amount being the earnest money shall not be considered.

6. The tenderer should not have any concern in his business with any one connected with the Pakistan Post Office Department.

7. The tenderer has the option to quote for one or more mail line(s). However only one rate shall be quoted separately for one mail line/route. Rate should be quoted separately for all the mail routes mentioned in the Tender Notice.

8. Rates should be quoted in the form of the amount of a lump sum fixed monthly subsidy for any mail line or the amount quoted on the basis of per kilometer carriage of mails, which ever is considered more workable.

9. The mail shall be exchanged by the employee(s) / servants(s) of the mail contractor. The servants of the contractor shall load mail at the starting station, exchange mail at all the stoppages en-route and hand over mail at the destination station according to the specified Schedule. These servants shall also maintain a monthly time statement showing the date and hour of arrival of mail.

10. The colour, sign nomenclature, general get up etc; of the vehicle(s) to be used shall be prescribed by the Pakistan Post Office Department.

11. The contractor may be permitted to park his mail motor vehicle(s) at the postal premises, if any, at out station(s) as per availability of space.

12. The contractor shall not transfer or sublet the contract without the previous consent in writing of the Head of the Circle.

13. It shall be binding upon the contractor to observe the prescribed Schedule which may be liable to change according to the requirements of the Pakistan Post Office Department.

14. The contactor may carry passengers in the mail vehicle provided he guarantees that the mail shall be given top most priority. The mail carrying vehicle shall stop only at the specified stop(s). Nevertheless, the Mail Schedule shall be observed strictly.

15. The nature and complete particulars of work to be done if desired can be ascertained from the office of the Postmaster General / tender calling authority during working hours.

16. In case of the acceptance of the bid, the contractor shall enter into formal agreement in Form M-50(Revised) and shall have to bear the fee / cost

for registration of the agreement deed with the Registrar of the station specified by the Pakistan Post Office Department.

17. The agreement to be executed will be for a period not exceeding three years which may be further extended by mutual consent.

18. The competent authority shall have the right to accept or reject any tender or all tenders without giving any reason therefor.

**M-50 (Revised)**

**AGREEMENT**

TO BE EXECUTED BY THE CONTRACTOR FOR CONVEYANCE OF MAILS

THIS AGREEMENT made _____ day of _____20 BETWEEN THE PRESIDENT OF THE ISLAMIC REPUBLIC OF PAKISTAN (hereinafter referred to as the "GOVERNMENT" which expression shall include its successors and assigns) of the one part and

_____

_____

(hereinafter referred to as the Contractor which expression shall include its heirs, legal representatives and assigns) of the other part.

WHEREAS the said Contractor has agreed with the Government to carry, convey and deliver all postal articles and mail bags as defined in the Post Office Act, 1898 and rules framed thereunder as amended from time to time as may be entrusted by the Postal authorities.

IT IS HEREBY MUTUALLY AGREED and declared between and by the parties hereto as follows:-

1. This agreement shall come in force as from the ..... day .....20 ..... and shall continue in force unless determined under the provisions of Clause 12.

2. The Contractor shall during continuance of this contract that is to say from the ..... day of ..... until the ..... day of ..... or until the expiry of such further period as may be extended from time to time on the mutual agreement of both the parties, between (places) ..... and ..... and vice versa, provide prescribed type of vehicle exclusively for conveyance of mail with hard top, body painted in prescribed colour, with logo of Pakistan Post Office Department and carry daily (including Sundays and Postal holidays on the direction of postal authorities) postal articles and mail bags irrespective of weight and bulk in accordance with the timings given in the Schedule hereinto annexed and deliver and

take up at such post offices or places on the road / en-route at such time or times as prescribed from time to time.

3. The contractor shall carry as part of mails, post office forms, stationery and stores dispatched by Postal Stock Depot or the offices where such forms, stationery and stores are printed and stored to the various offices named in the Schedules attached to the agreement. The Contractor shall provide the necessary capacity for carriage thereof and shall not claim any extra remuneration on that account.

4. Postal officials travelling on duty to any station between the said mail line shall be entitled to travel with their personal luggage free of charge on every vehicle employed for carriage of mail bags.

5. In the event of non-completion of any journey or of delay in completion thereof in accordance with prescribed schedules or in the event of failure to deliver or take up any postal article or mail bag at any of the places or offices prescribed, the Contractor shall be liable to the imposition of penalty not exceeding double the subsidy fixed for each trip besides recovery of entire expenditure incurred by the Government to collect, convey or arrange delivery of such postal articles or mail bags at any place or office prescribed provided that the Contractor shall not be liable to any penalty under this clause for any such default, delay or failure caused by circumstances beyond human control.

6. The Contractor shall be absolutely liable and responsible for the due and safe custody and delivery in good order and condition of postal articles and mail bags. In case of loss or damage, the amount of damage / loss payable or sustained by Pakistan Post Office Department, shall be recovered / adjusted from the amount of subsidy payable to the Contractor. The certificate of the Postmaster General of such amount payable by the Contractor shall be conclusive as to the amount thereof and binding on the Contractor provided that this clause shall not be extended to any loss or damage caused by or resulting from a natural disaster, war, robbery or other calamities beyond human control.

7. The Contractor shall comply with the instructions of Postal official duly authorized by the Government with regard to mode in which the mail be stored, packed and loaded or removed in, on or from the carriage vehicle of the Contractor.

8. The Contractor hereby covenants and declares that no one connected with or in the employment of Pakistan Post Office Department neither has any interest nor shall any such person be admitted to a partnership or any other interest in this connection.

9. This contract shall not or any part thereof or any interest therein be transferred by the Contractor to any person or persons or company or attempted to be so done without the previous consent in writing of the Government being first hand obtained. In the event of the transferring its business and in the event of the Contractor being a company if wound up at any time during the period of this contract for the purpose and with the object of transferring its business to any person(s) or a company, the

Contractor shall make it one of the terms and stipulations of the contract for transfer of its properties and business to such other person(s) or a company that such other persons or company shall provide the same service with the consent of the Pakistan Post Office Department.

10. Pakistan Post Office Department on behalf of Government shall during the subsistence of this agreement pay to the Contractor monthly sum of Rs. _____ only (such payment to be made on the _____ day of each calendar month as its remuneration for the services to be rendered by it. In case of increase or decrease in number of trips thereby resulting in incarese or decrease of distance covered, or for the increase or decrease in the Fuel Price through legislative enactment the contracting parites hereto shall respectively be entitled to claim proportionate increase or decrease in the payment, as the cause may be, or fix rates under any other criteria as agreed upon by both the parties.

11. Pakistan Post Office Department on behalf of Government by notice in writing shall be at livery at any time or times or from time to time whenever deemed fit to make any alteration in the Schedule of trips or to cancel or substitute therefor another Schedule with one Week's notice to the Contractor.

12. This contract may be absolutely determined and put an end to by either of the contracting parties giving four calendar months notice in writing to the other of its intention so to determine and put an end to the same. However, the Contractor shall continue to convey mail till alternate arrangements are made by the Government. Provided further that in the event of the Contractor committing any breach of any of the terms of this agreement, Government shall be at liberty to terminate this agreement forthwith without any notice whatsoever and without prejudice to any liability of the Contractor to the Government for damages or otherwise howsoever.

13. A sum of Rs. _____ shall be deposited by the Contractor with the Post Office Savings Bank and pledged in the name of Postmaster General as security for due fulfillment of the terms of the contract by the Contractor. The registration cost of agreement deed shall be borne by the Contractor.

14. Any notice required or permitted to be given under these presents on the part of the Government shall be sufficiently given if signed by a person not below the rank of incharge of Postal Unit and delivered to the Contractor or sent by registered post to its usual or last known place of abode or business, and any notice required or permitted to be given hereunder on the part of the Contractor, shall be sufficiently given if left and delivered at the office incahrge of a Postal Unit or of the Postmaster General.

15. The Postmaster General shall have the full power to forfeit all or a part of security pledged, in case the Contractor exhibits performance contrary to the terms of the contract. The orders passed by the Postmaster General in this regard shall be final and binding upon the Contractor and shall be without prejudice to all other remedies of Government in respect of any and

every such breach of non-performance by the Contractor. The security shall be released by the Postmaster General if he shall think fit on termination of this contract.

16. All disputes and differences whatsoever, touching or concerned this agreement shall be referred to the Director General, Pakistan Post Office Department or his nominee whose decision in the matter would be final and binding upon the parties.

**THE SCHEDULE ABOVE REFERRED TO**

| Place of departure | Time of departure | Place of Arrival | Time of Arrival | Distance (KM) | Total distance from starting point (KM) | Type of vehicle mode of conveyance |
|---|---|---|---|---|---|---|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. |

IN WITNESS whereof the said parties to these presents have hereinto their respective hands to the day and year first above written.

Signed by _____ Signed by _____

(On behalf of the President of Islamic Republic of Pakistan in the presence of)

(The Contractor or his authorized agent or his employee in the presence of)

1. Witness _____ 1. Witness _____

2. Witness _____ 2. Witness _____

**NOTE.**__ The above prescribed from M-50 (Revised) has replaced the old forms, namely, M-50, M-50(a), M-50 (b) and M-51 vide Director General Circular No. 6 dated 15th November 1991.

**Sec. 30.**

THIS BOND AND BANK'S GUARANTEE made the ..... day of ..... 20 .....BETWEEN .....( herenafter called the Bank which expression shall include the said Bank and to successors, legal representatives and assigns) and the President of the Islamic Republic of Pakistan ( hereinafter referred to as the Government which expression shall include its successors and assigns) of the other part.

WHEREAS by an agreement dated the .....20 the Government has agreed to employ ..... (hereinafter called the contractor).

[Here set out the particulars of the contract]

AND WHEREAS it is a condition of the said agreement that the contractor should furnish security in the sum of Rs. .....

AND WHEREAS the contractor has furnished security in the sum of Rs. _____ in [*Here specify the form of security*] and it is further agreed that he should furnish the remaining portion of this security in the manner following.

NOW THIS INDENTURE WITNESSETH that in consideration of the premises the Bank hereby undertakes and promises to pay to the Government on demand by the Postmaster-General of _____ _____ any amount or sums of money which the contractor may become or be liable to pay under the said agreement by way of damages or otherwise howsoever including losses, damages, costs, expenses or otherwise which may be incurred by the Government owing to any act or default on the part of the contractor or any of his servants, agents or nominees or otherwise under the said agreement.

**AND IS HEREBY EXPRESSLY AGREED AND DECLARED as follows: –**

(*a*) That this Bond and Guarantee shall remain in force for a period of _____ *years from the date hereof.

(*b*) That this guarantee shall be a continuing guarantee up to the sum of Rs. _____ at any particular time and the said limit of guarantee shall not be reduced by reason of any payments which may have to be made by the Bank in accordance with the terms hereof but shall remain constant throughout the period of this Bond and Guarantee.

(*c*) That the liability of the Bank under the terms hereof shall not in any way be affected by the other security to the extent of Rs. _____ furnished by the contractor and it shall be entirely at the discretion of the Government at any time to proceed either against the said security or against the Bank under the terms hereof.

* The period to be inserted here should be the period of contract and one year more.

(*d*) That no forbearance, want of vigilance, grant of time on the part of the Government or alteration in the terms of the said agreement will discharge the liability of the Bank hereunder.

(*e*) That the decision of the said Postmaster-General shall be final and binding as to the question whether the contractor is in fact liable and what is the amount of his liability.

Signed by
on behalf of the Bank in
the presence of

---

**445/1.** *Deleted.*

**445/1/A.** *Deleted.*

**445/2.** *Deleted.*

# CHAPTER X

# BUILDINGS

## PART I. —GENERAL RULES

### Buildings

**446.** (1) The term "Buildings" means and includes all buildings occupied by the Pakistan Post Office Department.

(2) Departmental buildings are those which have been constructed or purchased by the Department or those the ownership of which has been transferred to this Department.

(3) The rented buildings are those for which the Department pays rent.

### Policy

**447.** The policy of construction or purchase of buildings for offices is ordinarily preferable to that of hiring rented buildings, specially in cities and important towns where rents are likely to increase.

**448.** For residences it is ordinarily preferable to hire accommodation because administrative changes may necessitate a transfer of headquarters, but, where no such change is probable, construction or purchase is the better course. The construction or purchase of accommodation for residential purposes shall be subject to observance of provisions of rules 463 to 464 of this Volume.

**449.** (1) In cases in which it is necessary to hire a building, a tender in form Genl.-22 should be called for. The principles laid down in rules 425 to 429 will apply in the case of tenders for lease of buildings. Before accepting the tender, the sanction or approval to the payment of rent for the building must be obtained from the competent authority. The lease for the building rented should be drawn up in form Gen.-8 or some other suitable form approved of by the Law Division, Government of Pakistan and the rent payable should be drawn in the establishment pay bill.

(2) Heads of Circles may with the prior approval of the Director General depart from the procedure of calling for tenders for leased buildings in cases in which there are positive objections to doing so or the demands are emergent. In all such cases the proposal for departing from the standard procedure must invariably be reported to the Director General for seeking approval.

NOTE.—Copies of leases should not be sent to the Director-General's office after execution unless they were specially called for when the rent was sanctioned.

**449A.** In regard to the execution of leases by the Pakistan Post Office Department for lands and buildings in foreign territories, the following procedure should be followed: –

(i) *Deleted.*

(ii) All negotiations in connection with renting of lands or buildings for Post Offices in the territory of a Foreign Power should be conducted through the Ministry of Foreign Affairs, Government of Pakistan; or through the representative of the Government of Pakistan in such territory who will execute leases or arrange for the execution of such leases for those lands or buildings for and on behalf of the Government of Pakistan in conformity with the local legal requirements.

### Ownership

**450.** The ownership of all Government buildings occupied by the Pakistan Post Office Department on 1st April 1921 vests in the Department, even though the buildings may have been constructed or acquired out of Provincial revenues.

**451.** Payment of rent to a Provincial Government for buildings used by the Pakistan Post Office Department should normally be confined to—

(*a*) buildings belonging to a Provincial Government and occupied by the Pakistan Post Office Department only after 1st April 1921; and

(*b*) special cases, e.g., temporary or partial occupation by the Pakistan Post Office Department, of buildings belonging to a Provincial Government prior to 1st April 1921 each such case to be decided on its own merits.

**EXCEPTION.**—The ownership of buildings owned by the Military Department does not vest in this Department even if they were in occupation by the latter on 1st April 1921.

### Joint buildings

**452.** A building in the joint use of more than one branch of the Department (erstwhile Posts and Telegraphs Department) may be termed a "joint" building. The branch occupying the greater portion of the floor area is the "owning" branch, which is entitled to a fair rent for the accommodation occupied by other branches. In the case of buildings in joint occupation of "Posts" and "Telegraphs" branches, in which the floor area used by the respective branches is equal, the buildings should be treated as owned by the

"Post Office" branch. In the rare event of the telegraph portion of a combined office occupying larger area than the postal portion, the building should be regarded as belonging to the "Telegraph" branch.

**Definition**

**453.** Building projects are divided into three classes—"Original works". "Reconstruction work" and "Repairs or Maintenance".

Operational Code-17 Purchase of plots / buildings (met from Revenue and Code-21-Capital Outlay (not met from Revenue)

(1) The term "Original works" includes all new purchases or construction of new buildings or additions to existing buildings costing above Rs. 100,000 excluding overhead charges and also cost of acquisition of land.

Operational Code-22-Renewals and replacement (Charged to Renewal and Reserve Fund)

(2) The term "Reconstruction works" includes reconstruction of a complete building or when the cost of renewals and replacements of a structure exceeds Rs. 100,000 excluding overhead charges.

Operational Code-13-Maintenance of Assets.

(3) Repairs.—Repairs include all work required to maintain in proper condition buildings in ordinary use. Repairs are of four kinds:(i) ordinary, (ii) occasional or petty, (iii) petty original works, and (iv) petty renewals and replacements.

(*a*) Ordinary repairs are those which are, as a matter of regulation, carried out periodically and which are usually of the same quantity from time to time, such as the painting and white-washing of building and metalling a compound or approach road.

(*b*) Occasional or petty repairs are those which become necessary from time to time and which may have to be carried out between the time of periodical repairs.

(*c*) Petty original works are those which are of an original nature but of which the cost does not exceed Rs. 100,000 excluding overhead charges.

(*d*) Petty renewals and replacements come under the category of repairs when the cost does not exceed Rs. 100,000 excluding overhead charges.

(4) Major and minor Works.—"Original Works" are divided into Major works and Minor works; the former are those the estimated cost of which exceeds Rs. 500,000 exclusive of overhead charges, and the

latter are those the estimated cost of which does not exceed that amount.

**NOTE.**__ A project or a scheme costing more than Rs. 500,000 and upto forty million rupees shall be submitted to the Departmental Development Working Party for approval / sanction for obtaining funds under Public Sector Development Programme (PSDP). All other projects the expenditure for which has to be met from the approved budget of the Department will be submitted to the Pakistan Postal Services Management Board for approval.

## Sale of departmental land and buildings

*I. Sale of departmental land and immovable property.*

**454.** All land, which is the property of Department, should ordinarily be sold through the Revenue Department as and when necessitated subject to the conditions laid down in rules 469 and 470 of this Volume after seeking approval of the Federal Government.

**455.** When any immovable departmental property is made over to a local authority for public, religious, educational or any other purposes, the grant should be made expressly on the conditions, in addition to any others that may be settled, that the property shall be liable to be resumed by Department if used for other than the specific purposes for which it is granted and that, should the property be, at any time, resumed by Department, the compensation payable therefor shall in no case exceed the amount (if any) paid to Department for the grant, together with the cost or their present value, whichever may be less, of any buildings erected or other works executed on the land by the local authority.

*II. Sale of departmental buildings.*

**456.** No permanent departmental buildings may be sold without the sanction previously obtained of the Federal Government.

**457.** (1) Permanent departmental buildings and land, the book value of which does not exceed Rs. 10,000 may be sold under the sanction of the Head of a Circle subject to the conditions laid down in rules 469 and 470. If the book value of the buildings and land exceeds Rs. 10,000 the case should be referred to the Director General who will issue the sanction for the sale after seeking the approval of the Federal Government.

(2) If any project for the construction of a Post Office Building which requires a reference to the Departmental Development Working Party, is found to be justified with reference to receipts from a transaction of sale, the sale should not be effected before the project has been approved by that forum.

**Purchase or acquisition of land and buildings**

**458.** (1) The question of the suitability of a particular site should be decided by the Head of the Circle on a consideration of departmental needs; but the adaptability of the site for a certain construction or conversion of a particular building to suit departmental requirements is a technical matter and the services of the Pakistan Public Works Department or Military Engineering Services may be engaged, if necessary, for consultation and advice. If the land or property is suitable, the Head of the Circle should, in the first instance, consult the Chief Revenue Officer of the district, and obtain from him the fullest possible information as to the probable cost of the land together with the value of buildings, etc., situated on the property for which compensation will have to be paid. Upon the information thus obtained, an estimate should be framed and submitted to the competent authority for sanction together with site plans and maps.

(2) When sanction to such an estimate has been obtained, the Head of the Circle should commit the matter to the Revenue Officer who will take the necessary preliminary action for the appropriation of the land under the Land Acquisition Act, or for its acquisition by private negotiation. Should it subsequently be found impossible to obtain the land required without materially exceeding the estimate, or to obtain some other suitable plot of land in lieu of that originally proposed, a revised estimate should be prepared for sanction. In cases where the amount claimed by the owner is largely in excess of the amount awarded by the Revenue Officer, possession should not be taken except under the specific order of the authority sanctioning the work, until after the lapse of the period within which an appeal against the award can be preferred.

(3) All proposals for the occupation of land within cantonment limits, forming part of an encamping ground or otherwise held for military purposes, should be submitted, in the case of land within cantonment limits, to the cantonment authority and, in other cases, to the General Officer Commanding the Division or Independent Brigade. These officers will take the necessary steps to obtain the sanction of the Government of Pakistan in the Ministry of Defence to the proposals.

(4) The Postmaster General exercises full financial powers subject to observance of prescribed conditions and availability of budget to incur expenditure on purchase of buildings and acquisition of physical assets under serial No.9(40) of the Schedule of Financial Powers delegated to the officers of Pakistan Post issued vide Director General letter No. B.16-8/2003(Pt) dated 8th November, 2007 and 17th December, 2008.

**459.** For the services rendered in this connection by the Public Works Department or Military Engineering Services, payment will be made by the

Pakistan Post Office Department in accordance with the scale of fees agreed to by each Provincial Government.

**460.** Land acquisition proceedings are necessary in the case of purchase from private persons, firms or local bodies in order to secure a clear title. Authentic information regarding boundaries, titles, etc., should be obtained by a reference to the Revenue authorities, but this reference should be carefully distinguished from land acquisition proceedings proper. The boundaries should be carefully verified by a responsible officer of the Department not below the rank of the Divisional Superintendent or Assistant Engineer and two clear copies of the plan of the site should in all cases be procured. One copy of the site plan will be sent to Collector for Land Acquisition proceedings.

**461.** All sites thus purchased or acquired should be carefully watched by the local departmental officer to prevent encroachment, and the Divisional Superintendent of post offices or Mail Sorting and Transportation in whose jurisdiction the site lies should report to the Head of the Circle concerned in case of any encroachment.

**462.** The purchase of building presents almost the same features as the purchase of land and the conditions set forth above apply mutatis mutandis in the case of buildings also. No building should, however, be purchased by private treaty until it has been valued and reported on by an officer of the Public Works Department or Military Engineering Services for which a charge will be levied by them.

**463.** No houses should be built or purchased by the Department as residences for employees of the Pakistan Post Office Department, except in the following cases: –

(i) When it is the recognised duty or established custom of the Department to provide quarters at Government expense.

(ii) When it is necessary on public grounds for the officer to reside on, or close to, the premises in which his duties have to be performed.

(iii) *Deleted* .

(iv) When it is shown to the satisfaction of the Department that suitable house accommodation for officer whose appointments are permanent in respect of locality is not available in a civil station or cantonment already in existence, or is available only under circumstances, which will be likely to place such officers in an undesirable position in relation to house proprietors.

**463A.** All residential quarters should generally conform to the standards laid down by the Ministry of Housing and Works, Government of Pakistan. Accordingly Heads of Circles should have on record in their offices details of the accepted scales of accommodation approved by the Federal Government for the various classes of their officials. Before sanctioning new projects, Heads of Circles should satisfy themselves that the accommodation proposed for the staff of this Department is in accordance with the corresponding scale of the Federal Government.

**NOTE:-** See also Annexure A of Appendix No.16 of this Volume.

**464.** Proposals to construct or purchase residences for officials in all cases which are not provided for in rule 463, or in which the Department has doubts as to the operation of that rule, should be submitted to the Government of Pakistan for orders.

**Transfer of land and buildings between the various Departments of the Federal Government.**

**465.** (1) In the case of transfer to or from a Commercial Department, other than the Defence Department, the following charges should be made: –

(*a*) no charge where the land is borne in the books at no value, and

(*b*) book value or market value, whichever is less, where the land is valued in the books.

(2) In the case of transfers to or from the Defence Department, the following charges should be made: –

(a) half market value where the land is borne on the books at no value, and

(b) book value or market value, whichever is less, subject to a minimum of half market value, where the land is valued in the books.

(3) In the case of transfer of landing grounds in Army or Pakistan Air Force charge to the Civil Aviation Department, the arrangement stated above will be the basis of settlement, but every case will be treated on its merits and the amount of compensation to be paid to the Defence Department will be settled by negotiation between the two Departments, and in no case will the compensation to be paid exceed that which would be payable under the arrangement prescribed above.

(4) If any dispute arises in the application of these rules, the matter should be referred to the Government of Pakistan, Finance Division.

**466.** In the case of transfer of buildings from or to a Commercial Department of the Government of Pakistan, the same principles as laid down in rule 465 (1) and (2) above will also apply.

**Departmental lands and buildings in a Province**

**467.** From the 1st April, 1937, the date of commencement of Part III of the Government of India Act, 1935, all lands and buildings situate in a Governor's Province which immediately before that date were vested in His Majesty for purposes of the Government of India and were used, otherwise than under a tenancy agreement between the Governor General in Council and the Government of that Province, for post and telegraph purposes or being lands or buildings formerly so used or intended or formerly intended to be so used and were certified by the Governor General under section 172(1) (a) of that Act as originally enacted to have been retained for future use, now vest in the Federal Government. The Provincial Government has no power to interfere in any way in regard to such lands and buildings, and they are under the exclusive control of this Department.

**468.** If it is necessary to acquire any land or building situate in a Province for postal purposes, the Provincial Government will be asked under the relevant law / Land Acquisition Act to acquire the land on behalf, and at the expense, of this Department, or, if the land vests in the Provincial Government, to transfer it to this Department on such terms as may be agreed, or in default of agreement as may be determined by an arbitrator appointed by the competent court of law of Pakistan.

**469.** (1) When this Department no longer requires a departmental building or land, it should be ascertained whether any other Department of the Federal Government requires it and if the building or land is not required by the Federal Government, the Provincial Government of the Province in which it is situate will be given the first option of purchasing it from the Federal Government subject to the following conditions: –

(*a*) The option should be exercised by the Provincial Government within six months of the date on which the option is given to it by the Federal Government;

(*b*) The amount payable for the land or building will in all cases be its market value at the date of transfer ; and

(*c*) If the Provincial Government desire to purchase only a portion of the land or building to be sold, they shall be entitled to do so only if the value of the land or building is not materially reduced by the division.

(2) If the Provincial Government does not desire to purchase the whole or any part of the departmental land or, building on the foregoing terms, it may,

subject to the order, if any, of the Federal Government be disposed of by sale to any person.

**470.** All negotiations for the sale or acquisition of departmental lands and buildings will be conducted by the Head of the Circle.

**471.** *Cancelled.*

**472.** *Cancelled.*

**473.** *Cancelled.*

**474.** *Cancelled.*

**475.** *Cancelled.*

### Dismantling of buildings

**476.** When a building is found to be not repairable or for any reason be no longer required for the use of this Department or the Provincial Government, it can be dismantled under the orders of the competent authority. In such case the Head of a Circle is competent to sanction the dismantlement of a departmental building, the sale of unserviceable materials thereof or the write-off of their value, provided that the book value of the building or of the materials does not exceed Rs. 10,000.

**477.** Temporary buildings erected during the construction of a work may, under the sanction previously obtained of the competent authority, be sold or dismantled on the completion of the work or when the purpose for which they were created has been served. It is the duty of the Head of the Circle to report when, in his opinion, any building or other property of Government in his charge ought to be sold or dismantled.

### Provision of funds

**478.** (1) Heads of Circles will submit schedules in the prescribed form showing the probable requirements of the Circle for buildings for original, reconstruction and repair works, as well as works in progress during the ensuing year, so as to reach the Director General on or before the 15th October at the latest. Projects should not, however, be accumulated for submission by any particular date, but should be submitted as soon as ready.

(2) The estimates for works in progress should be prepared in consultation with the Pakistan Public Works Department concerned or the Military Engineering Services, as the case may be. Brief reasons for the carry-forward of the works should also be given.

**479.** The schedule should embrace only such works, as are really necessary, and the total estimated requirements under the respective heads should not exceed the average of the allotments of the previous three years.

**480.** *Cancelled.*

**481.** With respect to major works in progress executed through any agency other than the Engineering branch of the Department the requirements should be ascertained from that agency and furnished to the Director General by the Head of the Circle.

**482.** The Superintendents of Divisions (Post Offices or Mail Sorting and Transportation) will submit to the Head of the Circle with their annual budget an annual forecast of repairs to be carried out departmentally to the buildings owned by the Pakistan Post Office Department in his territorial jurisdiction by the engineering branch of the Department. The Head of the Circle will consider the proposal and include them in the consolidated schedules to be submitted to the Director General along with the schedule for building projects.

***483.*** *Cancelled.*

**483A.** In case of emergent repairs to be carried out to the departmental buildings the cost of which is below Rs.25,000 in each case, the Divisional Superintendent or a First class Postmaster may send to the Head of the Circle necessary estimates along with quotations for approval and execution of repairs at his end. In such a case the sanction for payment will be issued by the Head of Circle direct to the contractor.

**NOTE 1.**__ The financial power of the Superintendent of post offices or Mail Sorting and Transportation or a First Class Postmaster in respect of execution of repairs to departmental buildings is confined to works in those buildings only which are specifically placed in their charge by the Head of the Circle for the purpose of carrying out repairs.

**NOTE 2.**__ The Divisional Superintendents or the First Class Postmasters are strictly prohibited to carry out repairs to any building involving structural alterations, additions to or demolishing of any existing portion of the premises without specific approval of the Head of the Circle in writing.

**484.** Another schedule of electric installation, original, reconstruction and repair, to be carried out by the Engineering branch of the Department during the ensuing year, should be prepared in prescribed form and submitted by Heads of Circles so as to reach the Director General on or before the 15th October at the latest.

**485.** With respect to electric installations which cannot be undertaken by the Engineering branch of the Department, a separate schedule should be submitted by Heads of Circles so as to reach the Director General on or before the 15th October at the latest.

### Agencies for execution of works

**486.** The following agencies are employed for the construction, reconstruction, repair and other matters relating to buildings owned by the Department: –

(1) Pakistan Public Works Department / An Autonomous Development Authority (Capital Development Authority, Karachi Development Authority, Lahore Development Authority, etc.)
(2) Provincial Buildings Departments / Public Works Departments, of the provinces.
(3) Military Engineering Services.
(4) Municipality or District Board or District Government.
(5) Engineering branch of the Department.
(6) Superintendents of post offices and Mail Sorting and Transportation.
(7) Contractors.

**487.** An original work, reconstruction or special repair, the cost of which exceeds Rs. 500,000 will be entrusted to the Pakistan Public Works Department or Autonomous Development Authority or Provincial Buildings Department or Public Works Departments or Military Engineering Services and the Executive Engineer or the Garrison Engineer of the Division, as the case may be, should be addressed for necessary plans and estimates.

NOTE 1.—In exceptional cases when the above authorities cannot take up the work, original works, reconstruction or special repairs costing more than Rs. 500,000 may be entrusted by the Head of Circles to Municipalities, District Boards, District Governments, architects, or contractors. In such cases audit should always be consulted before entering into an agreement or contract so that necessary audit checks and financial control, etc., may be prescribed.

NOTE 2.—The Divisional Superintendent (Post Offices or Mail Sorting and Transportation) or a first class postmaster is authorized to carry out departmentally all works and repairs connected with sanitary and water supply installation and electric installations in a building owned by the Pakistan Post Office Department up to a limit of Rs. 5000 in each case. On completion of the work or repairs the unit officer should forward to the Head of the Circle the bill presented by the contractor citifying that the work has been carried out by the contractor according to the estimate and to his entire satisfaction. The Head of the Circle will then make the payment of the bill direct to the contractor.

**488.** (1) All original works, reconstruction or special repairs costing Rs.500,000 or less and all ordinary repairs in respect of the buildings of the Pakistan Post Office Department, should be executed departmentally or through the agencies mentioned in rule 486 above. The services of the Pakistan Public Works Department or Autonomous Development Authority or Military Engineering Services or Provincial Buildings Departments/ Public Works Departments may be utilised, if it is not possible for the Pakistan Post Office Department to make necessary arrangements, or where it is evident that technical knowledge is needed; e.g., in the case of important and

valuable buildings, the maintenance of which involves considerable expenditure or when the alteration requires an examination of the stability of the building as a whole.

(2) The works relating to buildings falling within the financial competency of the Pakistan Post Office Department as well as repairs to the buildings owned by the Department should be carried out through the selected contractors whose tenders have been called for and accepted as laid down in rule 494 and Chapter VII of Appendix No. 20 of this Volume.

(3) The works relating to repairs to buildings should normally be supervised by the engineering staff attached to the Circle offices. In exceptional cases where minor repair works are to be carried out in out of the way places and nature of work does not justify the expenditure on the travelling allowance of the Sub-Engineer, the Head of the Circle may authorize the local officer of the Department to supervise the work and a copy of sanctioned estimate forwarded to him for the purpose. The local departmental officer will then be responsible for proper supervision of the work and to see that the money sanctioned for the work is spent to the best advantage. The date of commencement of the work should be reported by the local officer to the Head of the Circle and on its completion the local officer should forward to the Head of the Circle a completion certificate together with the bill presented by the contractor certifying that the work has been carried out by the contractor according to the estimate and to his entire satisfaction. The Head of the Circle will then make payment of the bill direct to the contractor.

(4) In exceptional cases such as repairs to leaky roofs during rainy season, petty repairs to shelves, doors and windows, etc., the cost of which does not exceed Rs. 3,000 in each case, the local departmental officer may be authorised by the Superintendent of post offices or Mail Sorting and Transportation or first class postmaster, as the case may be, to engage a local mistry and get the work done, if possible, a limit up to which expenditure may be incurred should also be specified. On completion of the petty repairs the local officer should send the bill of the mistry together with a certificate regarding satisfactory completion of the work to the Superintendent of post offices or Mail Sorting and Transportation or first Class Postmaster, as the case may be, for direct payment to the mistry by the Head of the Circle.

(5) Payments to contractors carrying out these building works should be made according to the provisions of Articles 553 to 565 of the Posts and Telegraphs Initial Account Code, Volume II.

**489.** In the case of original and reconstruction works costing Rs. 100 and more and in the case of all other works costing Rs. 1,000 and more, the subordinate officer who is entrusted with the supervision of the work or the

Sub-Engineer should maintain a measurement book as laid down in Article 485-A of the Posts and Telegraphs Initial Account Code, Volume I. In the case of all works costing Rs. 1,000 and more the subordinate officer or the Sub-Engineer should submit monthly to the Head of the Circle concerned or to the officer nominated by him a progress report showing the measurement and the calculation of the quantity of the work together with a return of materials at site and bring to his notice any dilatoriness, bad work, deviation from plan and estimate or any other action of the contractor militating against the financial interest of the Department. The Head of the Circle, should also inspect the work occasionally and exercise a percentage check of the recorded measurements. All measurements should be taken in the presence of the contractor or his agent who should then sign the measurement book in token of his having accepted the measurements.

NOTE.—No standard form for measurement books has been prescribed. For this purpose the form (P.W.A.-23) may be obtained from the Pakistan Public Works Department for use in the Department.

**490.** *Cancelled.*

**491.** *Deleted.*

**492.** A work in connection with electric installation will be carried out by the Engineering branch of the Department, unless for special reasons that branch cannot undertake the work, in which case the Pakistan Public Works Department or any other agency specified above in rule 486 should be employed.

**Selection of agencies, original works and reconstruction**

**493.** The selection of agencies for original works, reconstructions and repairs should be made in accordance with the provisions of rules 486 to 488.

**494.** (1) Tenders should invariably be invited in all cases as laid down in rule 425. For this purpose it is necessary that the whole Circle should be divided in a number of suitable Zones, and in the beginning of each financial year tenders should be called for each Zone separately for (i) annual and special repairs and (ii) petty and other works of original or reconstruction nature costing Rs. 500,000 or less in each case. In calling for tenders the approximate amount of expenditure involved in each Zone and the Pakistan Public Works Department schedule of rates should be specified, the contractors being asked simply to specify at what percentage below or above the particular schedule of rates they will carry out the works. The estimates will then be prepared at the Pakistan Public Works Department schedule of rates and sanctioned after the necessary cut according to the accepted tender.

NOTE.—The Pakistan Post Office Department may adopt Military Engineering Services Schedule of Rates for Buildings, Roads, Landing Ground, Water Supply, Electrification, Gas, etc: inclusive of specification given therein at the discretion of the Head of the Circle.

(2) Tenders can also be invited separately for specified original works, reconstructions and special repairs.

**495.** *Cancelled.*

**496.** (1) The best tender should be selected and formally accepted and the corresponding estimate should be sanctioned, one copy of the sanctioned estimate being retained in office for record and the other returned to the contractor with order to undertake the work.

(2) A register should be maintained in which should be recorded a comparative statement of tenders received in the following form :—

(a) No. and name of estimate.
(b) Estimated amount.
(c) Names of contractors tendering
(d) Amount of each tender.
(e) Name of contractor whose tender is accepted.
(f) Reasons for the acceptance of any tender other than the lowest.

**Powers**

**497.** Administrative approval.—(1) The Head of a Circle may accord administrative approval to works in respect of a building for: –

(*a*) non-residential purposes up to a maximum limit of Rs. 500,000 (excluding overhead charges) in each case.

(*b*) residential purposes up to a maximum limit of Rs. 10,000 (excluding overhead charges) in each case.

(2) In case of additions and alterations including replacements to non-residential buildings the Head of Circle may accord administrative approval to works up to a maximum limit of Rs. 500,000 (excluding charges) in each case.

(3) In case of additions and alterations to and replacement of residential buildings the Head of Circle may accord administrative approval to works up to a maximum limit of Rs. 10,000 excluding overhead charges in each case, if the original cost debited to capital under the rules of allocation of the Pakistan Post Office Department in respect of any such buildings is not thereby increased beyond Rs. 10,000 exclusive of overhead charges.

(4) In cases of works relating to buildings in joint occupation as office and residences, an assessment should be made of the share debitable to the residential portion of the building on account of original capital cost. i.e., capital cost incurred in the past for the purpose of determining whether the cost of the project falls within the prescribed maximum.

**Note 1.—**In the case of construction, the expenditure, if any, in respect of sanitary, water-supply and electric installations should be taken into account for the purpose of determining whether the cost of the project falls within the prescribed maximum limit.

**NOTE 2.—**The powers relating to residential buildings will be exercised subject to the following conditions and restrictions:—

(i) The scale of accommodation supplied shall not exceed that which is prescribed for different classes of staff of the Federal Government, and

(ii) The powers conferred do not extend to the provision of two or more houses for the same officer.

**NOTE 3.—**The powers of a Head of a Circle as defined in this rule also apply in respect of sanitary, water-supply and electric installations in buildings including residential buildings. New installation will be treated for this purpose as "Addition" and maintenance of installation as "Repairs".

(5) All cases involving administrative approval to works over and above the limits laid down in this rule will be referred by the Head of a Circle to the Director General for obtaining administrative approval of the competent authority.

**497A.** (1) Works involving construction of residential flats/quarters at any station for the Pakistan Post Office Department staff should be grouped into one scheme, provided their necessity is recognised at the very outset. In that case the estimated cost of the complete scheme inclusive of all connected works should determine the authority competent to sanction expenditure. This procedure will also apply in the case in which owing to want of funds the scheme for flats/quarters is required to be carried out in installments.

(2) If, however, at the outset there is necessity for quarters for only one or two men (classifying the work as minor work) and subsequent additions have to be made to meet new developments or circumstances from time to time, these additions of minor works in themselves will not have the effect of making the scheme a major one.

**498.** The Head of a Circle may also sanction the execution of all ordinary repairs to buildings belonging to the Pakistan Post Office Department, provided that the expenditure involved can be met from his budget allotment for such work.

**NOTE 1.—**The powers of a Head of a Circle as defined in this rule also apply in respect of electric installation and repairs to and shifting and maintenance of existing electric installation including hiring of fans in rented or leased buildings the cost of which is chargeable to "Repairs to Electric Installation", provided this charge is a Government liability.

NOTE 2.—Nothing in these rules is to be construed as a permission to officers to carry out in installments any system of works or alterations of which the cost in the aggregate would exceed what they are empowered to sanction.

## Procedure

(a) *Major Works.*

**499.** (1) When the Head of a Circle intends to have a major work included in the building schedule, he will submit his proposal in the prescribed project estimate form showing all the information required therein to reach the Director General by the 15th October at the latest.

(2) He will, however, submit projects as soon as ready and will not accumulate them for submission by any particular date.

**500.** The Director General will inform Heads of Circles which projects have been included in the budget and what provision has been voted by the Legislature. (National Assembly of Pakistan).

**501.** *Deleted.*

**502.** The project estimates should be based on the preliminary plans and estimates prepared by the Pakistan Public Works Department concerned or the Military Engineering Services, as the case may be. After the project estimates have been approved, the preliminary plans and estimates should be forwarded for purpose of according administrative approval of the competent authority. Before according administrative approval, Directorate General will forward the preliminary plans and estimates to the Consulting Engineer with the Government of Pakistan, Pakistan Public Works Department, for technical scrutiny. Fair plans and detailed estimate should be obtained from the Pakistan Public Works Department or Military Engineering Services, as the case may be, together with the technical sanction of the competent authority after receipt of the administrative approval. These should be submitted to the Director General for final approval and according of expenditure sanction. In exceptional cases, Directorate General will take steps to accord administrative approval and expenditure sanction of the competent authority at the same time.

**503.** As soon as funds for the projects are provided in the budget, a statement in the prescribed form showing the grants placed by the Director-General at the disposal of the executing agency concerned will be forwarded to them and an intimation will at the same time be sent to the Head of the Circle and the Audit office.

**504.** Steps will then be taken to have the work started with the least possible delay so that the grant for the year may be utilised to the fullest extent.

*(b) Minor Works.*

**505.** (1) Proposals for works costing more than Rs. 10,000 excluding overhead charges, in connection with residential building, will be submitted by the Head of the Circle in the prescribed format for the administrative approval of the competent forum The application will be accompanied by preliminary plans obtained from the Departmental Engineers or Pakistan Public Works Department or Military Engineering Services, and an approximate estimate, to be prepared as accurately as possible, so that the amount of the detailed estimate may not differ from the approximate estimate by more than 5 per cent. Care should be taken to see that the estimate includes all works considered necessary; subsequent additions which inflate the estimate may result in the necessity for a fresh sanction and consequent delay. If any electric installation or fitting is required, it will be included in the scheme.

(2) All other minor works will be dealt with by Head of the Circle in the ordinary way.

**506.** *Deleted.*

**507.** If the Director-General recognises the necessity for the work, he will obtain and communicate to the Head of the Circle the administrative approval of the competent authority to the proposal. The Head of the Circle will then obtain detailed plans and estimates for the work from the Departmental Engineers or the Pakistan Public Works Department or the Military Engineering Services and will submit them to the Director-General for obtaining the expenditure sanction of the competent authority. This estimate must include the cost of electric installations if such work is undertaken by the Departmental Engineers or the Pakistan Public works Department or the Military Engineering Services; if, however, the electric installation is to be done separately a separate detailed estimate should be prepared.

**508.** *Deleted.*

**509.** *Deleted.*

**510.** Funds will then be allotted by the Head of a Circle to meet the cost of the project from the Minor Works grant placed at his disposal by the Director-General. The plans and estimate will at the same time be returned duly countersigned in token of final approval to the officer from whom they were obtained. The executing agency will also be asked to commence the

work, and steps will be taken to ensure its completion or, if completion is impossible, to use the grant within the official year, so that no portion of the allotment may lapse by remaining unspent during that period.

**511.** Funds for minor works carried out through the departmental agency should also be allotted by the Head of a Circle from the lump sum grant placed at his disposal by the Director-General.

**512.** Funds for all new electric installation works should be allotted by the Head of a Circle from the lump sum grant placed at his disposal by the Director-General.

*(c) Repairs*

**513.** The Head of a Circle has full powers of sanction and allotment of funds in respect of repairs to buildings within the budget grant.

**514.** For repairs to postal buildings whether carried out by the Pakistan Public Works Department or by the Military Engineering Services or departmentally, lump sum allotments are placed by the Director-General at the disposal of the Heads of Circles, who in their turn distribute the funds to the authorities entrusted with the execution of repairs.

**515.** In the case of repairs to buildings, no separate estimate for each building need be sanctioned, the expenditure being debitable to the general estimate for repairs to buildings which is based on a percentage basis. For executive purposes, however, an estimate should be prepared or in the alternative, a detailed tender obtained, so as to enable the Engineering branch to exercise control over the expenditure which should be recorded against each building. Such estimates or detailed tenders, as the case may be, will not require any formal sanction; nor will any completion reports or intimation regarding such items of work be sent to the audit.

**NOTE.**— It must be ensured that one permanent file only is maintained for processing all cases of maintenance, repairs and petty works from time to time in respect of each building. The opening of a new file each time any maintenance, repairs or petty works of a building is under taken is strictly prohibited.

**516.** The classification, namely "BP" should be adopted in respect of estimates for building work to be executed by the officers of the Engineering branch of the Department.

**517.** The classification namely "BP-EL" should be adopted in respect of estimates for electric installation undertaken by the Engineering branch of the Department.

**(d) *Rates and Taxes***

**518.** *Deleted.*

**519.** The Divisional Superintendents and first class postmasters should certify the fairness of assessment of taxes in the case of post office and Mail Sorting and Transportation buildings.

**520.** The fairness of assessments can be tested by comparison with standard rent, if that exists, or by comparison with the assessments of buildings in the neighbourhood of the Post Office building which are leased out at an ordinary economic rent. Any assessment which goes beyond the market rates should be challenged.

**Stages**

**521.** Every work to be executed through the agency of the Pakistan Public Works Department, Military Engineering Services, etc; will pass through the following main stages:—

1. Administrative approval.
2. Technical sanction.
3. Expenditure sanction.
4. Appropriation.
5. Re-appropriation.
6. Audit of estimates.

**522.** Administrative approval.—The formal acceptance of a proposal for work by the Department is termed administrative approval of the work and is in effect an order to the Pakistan Public Works Department or Military Engineering Services to execute certain specified works at a stated sum to meet the administrative needs of the Department requiring the work. Such approval should not, however, be accorded until the professional authorities have intimated that the preliminary estimate is sufficiently correct for the purpose.

**523.** Technical sanction.—After the proposal has received the administrative approval, a properly detailed estimate will be prepared for the sanction of the competent authority of the Pakistan Public Works Department or Military Engineering Services; this sanction is known as the Technical sanction to the estimate and amounts to nothing more than a guarantee that the plans are structurally sound and meet the requirements of the indenting authority and that the estimates are accurately calculated and based on adequate and sufficient data. Technical sanction can only be accorded by the Pakistan Public Works Department or Military Engineering Services and is necessary before the construction of the work is commenced.

**NOTE-1:-** The Superintending Engineer or Executive Engineer, Pakistan Post Office Department is empowered to carry out technical scrutiny to estimates upto Rs. 500,000.

**NOTE-2:-** The Chief Engineer, Pakistan Public Works Department has the full powers to accord technical sanction to estimates upto any amount.

**524.** (1) Expenditure sanction means the concurrence of the Government of Pakistan in the Finance Division to the proposed expenditure in cases where this is necessary. Otherwise it is the sanction of the Head of the Department or the Head of a Circle, as the case may be. In all other cases, the act of appropriation or re-appropriation will operate as sanction to the expenditure concerned.

(2) All building projects beyond the Director-General's powers of sanction will be submitted to the Financial Advisor to the Administrative Ministry concerned or the Finance Division for approval before expenditure sanction is accorded.

(3) It is not essential that expenditure sanction should invariably be obtained after technical sanction has been given, as there will naturally be cases in which doubts may arise as to whether the Government of Pakistan are likely to concur. In such cases it would be advisable to apply for expenditure sanction before going to the labour and expense of preparing detailed plans and estimates.

**525.** Appropriation means the allotment of a sum of money from within a unit of appropriation of a particular sum of money to meet expenditure on a specified object. It is in effect a financial sanction and is operative only for the official year during which it is given.

**526.** Re-appropriation means the transfer of funds from one unit of appropriation to another such unit in cases where expenditure cannot be met within the unit of appropriation concerned.

**527.** Audit of estimates means scrutiny of allocation of all estimates for new constructions and renewals and replacements costing over Rs. 10,000 exclusive of establishment charges, and of all estimates of electric installation not exclusively chargeable to working expenses by the Director of Accounts, Pakistan Post Office Department.

**NOTE.—**Detailed rules on the subject will be found in Chapter 21 of the Posts and Telegraphs Initial Account Code, Volume I.

### Classification of works

**528.** The works are classified administratively as follows:

(1) Construction of new and addition to existing buildings.

(2) Purchase or acquisition of land or buildings.
(3) Reconstruction and renewals.
(4) Electrical installations.
(5) Repairs.

### Development Projects

**528 A.** (1) A development scheme will be prepared by the Department ensuring that (a) the scheme fits into the overall development plan, (b) the scheme does not clash with any other scheme of Government either in principle or in detail and there is no contradictory policy being followed, and (c) there is no duplication in the schemes of the Government both in major work and in detail working.

(2) The Director General, Pakistan Post Office Department will associate the Financial Advisor to the Administrative Ministry concerned, with the processing of development schemes from beginning to completion. The Financial Advisor, will be responsible for the scrutiny of development schemes. All schemes costing upto Rs.40 million will be approved by the Departmental Development Working Party (D.D.W.P) provided the Ministry of Finance does not disagree with the decision of the D.D.W.P. A copy of the PC-1 Form of the scheme will be furnished to the Finance Division and the Planning and Development Division at least ten days before the meeting of the D.D.W.P. The Planning and Development Division will also have the right to express their views on the PC-1 and to attend the meeting of the D.D.W.P. A copy of the scheme finally approved by the D.D.W.P. will promptly be furnished to the Planning and Development Division and the Ministry of Finance (Development Wing) In case the Ministry of Finance disagrees, the scheme will be submitted to the Central Development Working Party / Executive Committee of National Economic Council.

(3) The Director General and the Head of a Circle has the full powers to incur expenditure on approved development schemes subject to release of funds with the prior approval of the Financial Advisor.

### Standard Operating Procedure for Works

**528 B.** (1) A Standard Operating Procedure for execution of maintenance, construction and new construction works in the Pakistan Post Office Department has been prepared by the Department on the guidelines given by the Pakistan Engineering Council which appears at Appendix No. 20 to this Volume for guidance and implementation.

(2) All executing officers and officials of the Department as well as technical subordinates and Building Branch of the Department should

strictly adhere to the instructions and guidelines contained in the standard operating procedure.

### Post Office or Mail Sorting and Transportation buildings at Railway stations or on Railway land

**529.** When accommodation is required by the Department at a Railway station or on Railway land, the building will be constructed by the Railway authorities and rented to the Department at a certain percentage on the capital cost of the building, including the estimated value of the land occupied. The Head of the Circle should ask the Railway authorities for an estimate of the cost of the work and if the rent payable does not exceed the amount which he is competent to sanction, he should authorise the commencement of the work and, when the date of occupation of the building is known, issue a formal sanction specifying in it the date of effect. If the Head of the Circle is not competent to sanction the rent payable, he should, before authorising commencement of the work, obtain the Director-General's approval. After this has been secured, the Railway authorities should be authorised to commence the work and as soon as the date of occupation is known, it should be reported to the Director-General and his formal sanction to the payment of the rent should be obtained. It will generally be advisable to leave the plan of the building and the selection of the site to the Railway authorities; but this does not bind the Head of the Circle to accept an unsuitable plan or site or estimate which is out of proportion to the accommodation required. The Head of a Circle must be careful to specify the accommodation required and see that it is provided as far as possible ; when the accommodation is on the station platform, he should also see that the plan allows access to the office without requiring the public to go on to the platform.

NOTE 1.— A copy of the order sanctioning the rent payable to the Railway Administration should also be forwarded to the Audit office by the sanctioning authority.

NOTE 2.— See also note 4 below Article 467 of the Posts and Telegraphs Initial Account Code, Volume I.

**529A.** The following procedure has been introduced with effect from the 1st April 1936 for the recovery of rents by Railway Administrations for all buildings specifically constructed for Post Office Department out of railway funds either before or after that date: –

(i) For the purpose of assessment of rent, the rate of interest to be charged on the capital cost of buildings (including the cost of land and usual supervision and storage charges but excluding the cost of electric installations) will be as specified in the table given below. The rate of interest to be adopted in the case of a building will be the rate in force on the date on which the construction of the building was completed.

*Table.*

| **Period during which building was constructed** | **Rate of interest *per annum*** |
|---|---|
| Prior to 31st March 1918 or in cases where date of construction is not known | ... 7.5 % (consolidated rate of rent) |
| Form 1st April 1918 to 31st March 1920 | ... 5.50 % |
| " 1st April 1920 to 30th June 1922 | ... 6.50 % |
| " 1st July 1922 to 31st October 1922 | ... 6.00 % |
| " 1st November 1922 to 31st March 1926 | ... 5.50 % |
| " 1st April 1926 to 31st December 1926 | ... 4.75% |
| " 1st January 1927 to 31st March 1928 | ... 4.75% |
| 1928-1929 | ... 5.00 % |
| 1929-30 | ... 5.50 % |
| 1930-31 | ... 6.50 % |
| 1931-32 | ... 6.50 % |
| 1932-33 | ... 5.50 % |
| 1933-34 | ... 4.25 % |
| 1934-35 | ... 3.50 % |
| 1935-36 | ... 3.75 % |
| 1936-37 | ... 3.25 % |
| 1937-38 | ... 3.00 % |
| 1938-39 | ... 3.25 % |
| 1939-40 | ... 3.25 % |
| 1940-41 to 1946-47 | ... 3.30 % |
| 1947-1953 | ... 3.00 % |
| 1953-1958 | ... 3.25 % |
| 1958-1959 | ... 3.50 % |
| 1959-1960 | ... 4.00 % |
| 1960-1961 | ... 4.25 % |
| 1961-1964 | ... 4.50 % |
| 1964-1965 | ... 4.75 % |
| 1965-1966 | ... 5.25 % |
| 1966-1968 | ... 6.00 % |
| 1968-1971 | ... 6.25 % |
| 1971-1972 | ... 7.00 % |
| 1972-1973 | ... 8.25 % |
| 1973-1974 | ... 9.25 % |
| 1974-1975 | ... 10.25 % |
| 1975-1976 | ... 10.50 % |
| 1976-1977 | ... 11.00 % |
| 1977-1978 | ... 11.75 % |
| 1978-1979 | ... 12.50 % |
| 1979-1980 | ... 12.00 % |
| 1980-1983 | ... 13.00 % |
| 1983-1986 | ... 15.00 % |
| 1986-1987 | ... 14.66 % |
| 1987-1988 | ... 15.28 % |
| 1988-1989 | ... 14.84 % |
| 1989-1991 | ... 15.93 % |

| Period during which building was constructed | Rate of interest *per annum* |
|---|---|
| 1991-1992 | … 14.51 % |
| 1-7-92 to 31-7-92 | … 14.51 % |
| 1992-1996 | … 7.00 % |
| 1996-1997 | … 16.31 % |
| 1997-1998 | … 18.03 % |
| 1998-1999 | … 17.71 % |
| 1999-2000 | … 11.21 % |
| 2000-2001 | … 11.70 % |
| 2001-2002 | … 10.72 % |
| 2002-2003 | … 7.42 % |
| 2003-2004 | … 7.20 % |
| 2004-2005 | … 6.86 % |
| 2005-2006 | … 9.79 % |
| 2006-2007 | … 11.78 % |
| 2007-2008 | … 9.96 % (Provisional) |
| 2008-2009 | … 13.65 % (Provisional) |

**NOTE 1.—**Rate of interest from 1925-26 is really rate for the Provincial Loan Fund. The Fund was not in existence prior to that year.

**NOTE 2.—**The rates of interest for the buildings constructed during the period from 1st April 1918 to 31st March 1925 (i.e., prior to the introduction of the Provincial Loans Fund) are based on the orders contained in the Railway Department (Railway Board) letters No. 720-W. 18, dated 10th July 1919 and 19th April 1921, and No. 568-W.22. dated 15th February 1923, and No. 18-W. 23, dated 9th April 1923.

**NOTE 3.—**The rate of interest applicable to a building constructed on or after 1st April 1937 is that equivalent to the approximate redemption yield of the Government of Pakistan rupee loan for the year.

**NOTE 4.—**The rates of interest for the buildings constructed during the period from 1940-41 to 1946-47 are not available in the office record hence the rate of interest for the period may be taken as 3.3 percent based on the average rate of interest fixed for the period of five years beginning from 1935-36 to 1939-40 in the above table.

**NOTE 5.—**The rates of interest from 1947-48 onward will be the same as rates of interest charged by the Finance Division, Government of Pakistan from time to time on loans granted to the Pakistan Post Office Department for capital works and shown under the caption rates of interest charges. It may be recalled that the period from 1-8-1992 to 6th July, 1996 pertained to the Pakistan Postal Services Corporation instead of to Pakistan Post Office as an attached Department of the Ministry of Communications.

(ii) (a) Uniform rates of 3 per cent and 7 ½ per cent respectively or as fixed by the Government from time to time on account of maintenance of permanent (pucca) and temporary (kutcha) buildings will be adopted to cover maintenance and depreciation. These should be calculated on the capital cost of buildings including the cost of land, but excluding the cost of electric installations. The capital cost of buildings for the purpose of calculating maintenance includes the usual supervision and storage charges.

(b) These rates do not include municipal and other taxes payable under local laws. The actual charges on account of such taxes will be recovered from the occupying Department of Government in addition to the percentage payable as rent. Similar taxes if payable under local laws by occupiers will be paid direct by the occupying Department to the local authorities concerned.

(iii) Electrical installation will continue to be treated independently. The rates of interest and the maintenance of electric installations, of 6 per cent and 5 per cent respectively of the capital cost of such installations or as fixed by the Government from time to time will be reckoned for the purpose of assessment of rent.

(iv) The buildings will be replaced or renewed out of railway funds when occasion arises, but the charges for interest and maintenance after such replacements or renewals will be recalculated on the book values of the new buildings the original transaction in each case being considered as having been finally closed, on the assumption that the Railway Administration has recovered the whole of the capital cost of the original building through the provision for depreciation included in the rates prescribed in item (ii) above.

(v) In the case of residential accommodation which is not specifically provided for the Pakistan Post Office Department but is allowed by the Railways to be occupied by the staff of the Pakistan Post Office Department and vice versa by mutual arrangement, the recovery of rent should be limited to that, prescribed under Fundamental Rule 45-A, subject to the condition that the occupant will be exempted from the payment of rent if he is entitled to such exemption under the rules of his Department.

**529 B.***Deleted.*

**529C.** (1) When any building, specially constructed by Railways at their cost for the Pakistan Post Office Department, is no longer required, three months notice of vacation should be given to the Railway concerned.

(2) Any loss devolving on Railways consequent on the surrender of such buildings will be borne by the Pakistan Post Office Department, provided that the abandonment is not effected in the interests of, or necessitated by, changes introduced by the Railways and that the buildings after surrender cannot be conveniently used by the Railway concerned.

(3) The basis on which the loss will be calculated by the Railways is as follows: –

I.—*Debit to the Post Office Department*—

(a) *Depreciated value of the building.*—

(i) Depreciation will be calculated from the 1st April 1936, the date on which the rates of rent (including depreciation) for all Government Departments have been introduced.

(ii) Depreciated value is to be arrived at in accordance with the Railway Depreciation Fund Rules, i.e., the normal life of masonry buildings should be taken as 200 years and of other buildings as 50 years.

(b) *Cost of dismantlement of the building.*

II.—*Credit to the Pakistan Post Office Department.*

*Sale-proceeds of recovered materials.*—

The sale-proceeds will be the net proceeds after taking into account the cost of carriage, if any, of dismantled materials.

III.—The Pakistan Post Office Department is liable to pay rent at the usual rate, up to three months from the date of actual surrender or up to the date on which dismantlement of the building is commenced, whichever is less, in cases where three months' notice of vacation has not been given to the Railway concerned.

IV.—No allowance will be made for the land.

NOTE.—This also applies to cases of electric fittings provided in Railway buildings specially built for the use of the Pakistan Post Office Department, but no longer required by that Department, except that instead of the depreciated value of such fittings, the original value should be taken into account for the purpose of determining the liability of the Pakistan Post Office Department.

**529D.** When any Railway buildings specially built for Post Office purposes are damaged or destroyed by earthquake, fire, erosion of the sea, flood or other unforeseen circumstances, the Railways concerned will meet the cost of the special repairs or renewals necessitated thereby.

**530.** *Deleted.*

**531.** *Deleted.*

**532.** *Deleted.*

**Fixture and fittings**

**533.** Every new buildings, whether constructed by the Pakistan Post Office Department through the agency of the Pakistan Public Works Department, the Military Engineering Services or through departmental

agency, is (if estimated for) provided by the Pakistan Post Office Department with fixture including, when necessary, record-racks, shelves, punkhas, electric fans, or heaters, etc. (see also rule 562).

### Repairs to fixtures and petty repairs to doors, etc., of a building

**534.** The repair of fixtures (record-racks, shelves, punkhas, etc.), and all petty repairs to doors and windows, including the replacement of broken glass, will be provided for by the officer in charge or other officer occupying the building, except when required as part of a general repair, and he will be answerable for the general condition of the building, including the glass in each room and fixtures, and also for taking precautions against the attacks of white ants, giving strict attention to the cleanliness of the interior and neatness of the exterior and surroundings, etc. Charges for such items may be made by the officer concerned in his contingent bill.

### Collection of dues on Post Office Buildings

**535.** The Pakistan Post Office Department is responsible for the proper recovery of rents from individual persons occupying residential buildings belonging to the Department or in the leased buildings, and for this purpose the following procedure will be followed: –

(*a*) The rent referred to is the rent computed at the rate of five percent of the emoluments of the employee or the revised rate as fixed by the Government from time to time or it is assessable according to the method of calculation given in Fundamental Rules 45(A) III and 45 (B) III in specific cases.

NOTE.—A three member Assessment Committee including an Executive Engineer of the Pakistan Post Office Department is authorized to assess the rent of residential accommodation in leased buildings contemplated to be occupied by the Department. In any case in which the Head of the Circle requires the Committee to assess rent, he will forward the plan, map and relevant documents, etc; to the Executive Engineer for assessment and return.

(*b*) The officer in charge of the building will be held entirely responsible for seeing that all residential buildings are occupied by the persons for whom they are intended. Divisional Superintendents and first class postmasters should be considered as officers in charge of the buildings concerned.

**535A.** (1) When non-residential accommodation belonging to the Pakistan Post Office Department is provided to the Postal Life Insurance Organization or is let out to other Government Departments or local bodies or private persons, the rental rates prescribed by the Ministry of Housing and Works vide their office memorandum No. F. 2(1) 2000 Policy dated 14th April, 2008 for hiring office accommodation, as revised from time to time, will be charged.

Alternatively the full standard rent will be charged for in each case on the total capital cost of land and building including the cost of sanitary, water-supply and electric installations as well as establishment, tools and plant, whichever is higher. The above rate does not include municipal and other taxes payable by the owner. Such taxes will be paid in full by the tenants, if entire buildings are occupied or if they occupy a portion of the building only, at a flat rate of 10 per cent on the actual rents payable by them for the portion of the building occupied. Occupier's taxes will be payable by the tenants direct to the local authorities concerned. In cases in which only portions of non-residential buildings are leased, the standard rent of the entire building should be calculated on the above basis and apportioned according to the floor area to be let out, in each case. In the case of buildings which are not of uniform structure, rent may be based on the estimated capital cost of the portion of the building.

(2) Without the special orders of the Federal Government non-residential buildings should not be let out for any purposes other than non-residential.

**Rent for accommodation of office in private residence or of private residence in office**

**536.** In every case in which an office is accommodated in an officer's private residence, the Departmental Engineer, will be asked by the Head of the Circle to assess the rent to be paid for the portion of the building occupied by the office, and thereafter it will be the duty of the officer to report to the Head of the Circle whenever he changes his residence from a building, the proportionate rent for which has been assessed, to another building, in order that arrangements may be made for the rent to be re-assessed.

EXCEPTION.—All Postmasters-General may sanction, without reference to the provisions in this para, fixed office rent of a reasonable amount not exceeding Rs. 100/- per mensem for Assistant. Superintendents of Post Offices and Mail Sorting and Transportation when accommodation for their offices cannot be provided by the Department.

**537.** In every case in which an officer occupies a portion of the building rented for the office as his private quarters, the instructions laid down in rule 538 below must be strictly complied with.

**538.** When a portion of a building belonging to, or hired by the Department for official purposes, is provided as a private residence for an officer not entitled to free quarters, the actual incumbent of the office, whether permanent or temporary, must in the absence of any special orders to the contrary, pay the rent at the prescribed rates of 5% of the emolument or as fixed from time to time by the Federal Government provided that the accommodation occupied as residence by him is not in excess of the standard scale of accommodation to witch he is entitled.

**538A.** The Director-General may sanction the condonation of residential accommodation in excess of the standard scale admissible, to the employees of the Pakistan Post Office Department in leased buildings provided that (a) there is no other employee on the waiting list entitled to that class of accommodation, and (b) the employee is prepared to pay the rent for the accommodation in excess of the prescribed covered area in accordance with the rental rates prescribed by the Ministry of Housing and Works referred to in rule 535 A(1) above or pay rent for any such excess accommodation at the standard rate, whichever is higher, in addition to 5% of his emoluments or as fixed from time to time by the Government.

Subject to the condition that: –

(i) it is certified that the excess accommodation cannot conveniently be utilised in any other way;

(ii) no building of the prescribed standard dimensions is obtainable in the locality; and

(iii) the sanction is not accorded for a period of more than three years at any one time.

**538B.**In the case of buildings leased by the Pakistan Post Office Department for residential accommodation of officers and staff working in their jurisdiction, the Heads of Circles are authorized to exercise the powers laid down in rule 538A above subject to the prescribed conditions.

**539.** *Deleted.*

**Payment of rent for the use of land**

**539A.** Postal officials and their relations and friends may be permitted by the Heads of Circles the use on payment of nominal rent of vacant plots attached to Post Offices for tennis courts or other games whether constructed with the aid of grants form Government or at the cost of the members of the Post Office Recreation Clubs themselves, provided that and as long as such plots are not needed by the Department for other purposes. Resumption of the plots after notice of not less than one month without payment of compensation to the Club is a recognised condition of such grants.

**Electric, water-supply and sanitary installations**

**540.** The question of the provision of electric lights and fans should be dealt with separately from that of house-rent, and irrespective of the capital expenditure incurred on a house.

**541.** The provision of electric lights and fans should not be accepted as a liability by the Department.

**542.** The cost of electric, water-supply and sanitary installation in Government buildings (including club rooms attached to such buildings) shall be included under one head, and rent on the capital cost of such services shall be charged as follows: –

(i) interest at a rate to be fixed from time to time by the Government of Pakistan in this behalf;

(ii) maintenance and depreciation at the following rates: –

(a) Electric Installation.—

(1) Depreciation at 4 ½ per cent of the Capital Cost.

(2) Maintenance at 2 per cent of the Capital Cost.

(b) Water-Supply and Sanitary Installation.—

(1) Depreciation at 3 ½ per cent of the Capital Cost.

(2) Maintenance at 2 per cent of the Capital Cost.

**542A.** The above charges are payable by occupants other than those coming under Fundamental Rule 45-A in addition to the rents for the residences leviable under Fundamental Rule 45-B.

**EXCEPTION.**—Officers entitled to free quarters coming under Fundamental Rule 45-A should not, however, be charged rent for these fittings.

**542B.** The Government do not undertake to provide for the free services of the sanitary workers at the residential accommodation of any officer or any employee. The use of services of any sanitary worker at the cost of the Department in any Government or departmental residential house or in any leased or rented residential accommodation is forbidden.

**543.** The standard rent of furniture supplied in residential quarters and bungalows of the Pakistan Post Office Department should be calculated at the following rates on the capital cost of such furniture: –

| | Percentages at which standard rent is to be charged on the capital cost of furniture supplied. | |
|---|---|---|
| | Durable. Per cent. | Non-durable. Per cent. |
| All places in Pakistan. | | |
| (1) Furniture in residences of Officers in BPS 16 and above ..... | 11.25 | 14.25 |
| (2) Furniture in quarters of officials in BPS 15 and below ..... | 14.25 | 21.25 |

**544.** The Federal Government have the same powers of sanctioning entire or partial remission of rent for these extra services as they possess in respect of ordinary rent for the quarters themselves. But in the case of electrical installations, occupants are required to pay the charges on account of meter hire and of supply of current unless specially exempted by the Federal Government.

NOTE.—When an officer is absolved by an order of the Government from responsibility for the rent or from the responsibility of occupying rent-free quarters, the order of the Government also absolves that officer from any responsibility for the rent of the special services in the building.

**545.** In order to check the correct recovery of the charges on account of electric installations in the Post Office buildings, the following procedure is prescribed: –

(i) As regards working charges, wherever energy is supplied by an outside agency arrangements should, as far as possible, be made for the energy consumed in the quarters to be measured separately and payment made by the occupant direct to the Company. But in cases where separate meters cannot be fixed without some re-arrangement of wiring necessitating additional expenditure, the share of charges for electric should be recovered from the occupants of quarters in cash (and not through the pay bill) and credited in the cash book.

(ii) Where the same building is used partly as quarters and partly as an office and energy is supplied departmentally, subsidiary meters should invariably be fitted up and separate readings quoted to prove the correctness of recovery which, of course should be for actual energy consumed.

(iii) The Government of Pakistan have ruled that the monthly hire of a meter required for measuring the current consumed in residential quarters should be paid by the occupant in addition to the cost of the current consumed; accordingly, where a meter is rented by an Electric Supply Company to an occupant, the monthly hire will be included in the bill for cost of current recoverable from the occupant direct, but in cases where the meter is the property of the Department, its value will be added to the capital cost of the electric installation. The repair and interest charges will then be recoverable on the total amount.

(iv) The prevalent rate of energy per unit chargable by an electric supply company in area is to be charged for the current in cases when it is supplied from a departmental generating installation.

### Gardens

**545A.** (1) When public consideration require the laying out and maintenance of gardens attached to office or non-residential buildings, the Department should bear the cost. The powers of officers of the Pakistan Post

Office Department to incur charges on such gardens are specified in the Schedule of Financial Powers of Officers of the Pakistan Post Office Department.

(2) The maintenance and up keep of gardens, if any, attached to residential buildings or quarters owned by the Government or the Pakistan Post Office Department or in rented or leased houses occupied by a Government servant will be the responsibility of the occupant. The Department must not bear any cost in this respect.

**545B.** In the case of offices erected or remodeled, where it may be decided to lay out gardens, the initial cost of reducing the grounds to a fit state for the gardener to begin work as well as all the recurring expenditure on gardens should be provided for under Working Expenses—detailed code A 13801—Maintenance of gardens under relevant operational code. Strict economy should be observed in the administration of the grant by all officers concerned.

### Maintenance of records relating to lands and buildings belonging to the Department

**546.** The nature of the records relating to lands and buildings belonging to the Pakistan Post Office Department to be maintained, the manner in which they should be maintained, and the persons responsible for their maintenance are detailed in the Posts and Telegraphs Initial Account Code, Volume I. The Heads of Circles will be responsible for the custody of boundary and building plans and their proper maintenance. The folios of the loose leaf ledgers will give reference to these plans, etc., and appropriate entries will be made in the Circle office on the folios which will provide space for the purpose.

## PART II.—SPECIAL RULES

### Heads of Circles to determine the class of office required

**547.** It will rest with the Head of a Circle to determine the particular class of office required in each case, and in deciding this point due regard should be paid to the local requirements, the importance of the work of the office, and the establishment for which provision has to be made. The situation of the office should ordinarily be central, but when a central position entails undue expenditure, a less central position should be selected. The accommodation should be provided with due regard to the expansion of business or work in future.

**548.** The following instructions should be observed in preparing plans for new Post Office buildings or for the extension of existing buildings. These instructions apply to the larger post offices.

**549.** The amount of space necessary in a post office must necessarily depend on the number of staff working in that office. The following standards are laid down as a guide: –

| | | |
|---|---|---|
| Postmaster (BPS-16 or above) | | 200 squeare feet. |
| Postmaster (H.S.G.) (BPS-14) | ... | 150 sq. ft. |
| Deputy and assistant postmasters | ... | 100 sq. ft. each |
| Town inspector | ... | 100 sq. ft. |
| Treasurer | ... | 150 sq. ft. |
| Clerks | ... | 75 sq. ft. each |
| Postmen | ... | 20 sq. ft. each |
| Stamp-vendors | ... | 20 sq. ft. each |
| Other staff (Below BPS-3) | | 20 sq. ft. each |

NOTE 1.—The above standards include all space required for furniture, records, etc., but they do not include accommodation required for tiffin rooms and rest rooms, nor do they include the space required for a public hall, the size of which must depend on importance and situation of the office and the number of public who attend at the counter of the office for postal business.

NOTE 2.—The space required for the public hall should be shown separately.

NOTE 3.—Reserve clerks should be excluded from the calculation.

NOTE 4.—Season clerks should be included in the calculation if their period of employment in the office is for more than 3 months in a year.

NOTE 5.—Each post office should have a lavatory for use by the members of staff on duty.

**550.** If a separate room for records and forms is provided, the standard adopted for each clerk should be reduced from 75 to 60 square feet each.

**551.** If a separate treasury cage of proper dimensions is provided and the treasurer and assistant treasurer have to work within this cage, these officials should be excluded from the number of clerks in calculating the accommodation justified.

**552.** Where a standard counter is provided and the space occupied by this counter is calculated separately, the accommodation to be provided for the clerks working at the counter should be 20 square feet each.

**553.** The calculation of accommodation required on the scale prescribed should be made with reference to the largest number of staff required to be on duty in the office for a considerable period during the day.

NOTE.—For example, where the postmen of an office work in two sets, the accommodation should be based on the number of the largest set and not on the total number of postmen of the office.

**554.** If a verandah is provided, it should be made clear whether this verandah is intended for the use of the public as a public hall or whether it is merely intended for the protection of the building or for the protection of the main hall from glare, dust or rain.

**555.** The accommodation required should be calculated on the existing sanctioned staff. Allowance for expansion should then be made as a specific addition. This addition should be justified on its merits on a review of the past growth of business in the office and on local conditions and any anticipations of the development of business or commerce in the locality.

**556.** Only a reasonable amount of expansion should be provided in the first instance in order to avoid incurring heavy capital expenditure and providing accommodation which may not be required for many years to come. The buildings should be so planned that they will provide reasonable accommodation for expansion in the next 20 years and be capable of being extended later on when necessary. This point should be brought specially to the notice of the architects and the engineers who are asked to draw up the plans. When possible, the quarters for the postmaster, if not built on the upper story, should be included in the front elevation so as to allow for wings to be extended at the rear of the building when an extension is required without spoiling the look of the building. Possible extensions should be indicated on the plan. It is preferable to construct a building which is capable of expansion as required than to construct a building greatly in excess of the requirements and so tie up capital on which interest charges have to be paid and in which the accommodation provided will not be utilised for many years to come.

**557.** (1) The standards mentioned in rule 549 apply only to post offices and not to administrative offices like those of the Heads of Circles and Divisional Superintendents. In the case of an administrative office, the standard for each clerk should be 40 square feet and for each official below clerk 10 square feet.

(2) The following standards are laid down for the office rooms of officers in an administrative office:-

**TABEL**

| | | |
|---|---|---|
| Officers in | BPS -16 | 160 sq. feet each |
| Officers in | BPS – 17 | 160 sq. feet each |
| Officers in | BPS – 18 | 180 sq. feet each |
| Officers in | BPS – 19 | 240 sq. feet each |
| Officers in | BPS – 20 | 240 sq. feet each |
| Officers in | BPS - 21 | 320 sq. feet each |

**558.** No standard is laid down for such items as Postal Stock Depot, store rooms, tiffin rooms, rest rooms, etc., but Heads of Circles should, when submitting their proposals, keep in mind the necessity for economy and the avoidance of expenditure, which at the time is unnecessary.

## Standard of accommodation for Mail Sorting and Transportation Offices

**558A.** (1) The following instructions should be observed in preparing plans for new Mail Sorting and Transportation buildings or for the extension of existing buildings:—

(i) The amount of space necessary in an office must depend on the number of staff working in that office, and the following standards are laid down as a guide—

*I.—Head and sub-record offices.*

| | | **Sq. ft. each** |
|---|---|---|
| Head and sub record office clerks | ... | 100 |
| Supervisors / Checkers | ... | 75 |
| Correspondence clerks | ... | 50 |
| Sorters (with work papers) | ... | 25 |
| Officials below sorters | ... | 20 |

*II.—Mail offices.*

| | | **Sq. ft. each (including space for sorting cases)** |
|---|---|---|
| Head sorters | ... | 100 |
| Parcel sorters | ... | 100 |
| Registration sorters | ... | 75 |
| Newspaper / small packet sorters | ... | 50 |
| Assistant sorters | ... | 40 |
| Mail agents | ... | 100 |
| Officials below sorters | ... | 20 |

(a) In addition, provision should be made for separate record, bag and strong rooms as considered necessary. The size of these must depend on the importance and volume of business in each office. It is not possible to lay down standards for these rooms.

(b) A provision should also be made for a lavatory for use by the members of establishment while on duty.

(ii) Mail offices should have suitable verandahs. In providing this verandah, it should be made clear whether it is intended for

the public or as an addition to the building on account of climatic conditions.

(iii) A room measuring 150 sq. ft. with a bath room of 8' x 6' should also be provided at the headquarters of each Assistant Superintendent to serve as an office as well for the use of the Superintendent, when he visits the record or mail office.

(iv) A refreshment room for sorters measuring 10' x 8' should be provided in all offices where there are more than 6 sorters at work simultaneously for a full shift.

(v) A shed should be provided for stabling trucks where that can conveniently be done.

(vi) A hydrant point should be provided for fire fighting.

(2) The calculation of accommodation required should be made with reference to the largest number of staff required to be on duty in the office for a considerable period during the day.

(3) The accommodation required should be calculated on the existing sanctioned staff. Allowance for expansion should then be made as a specific addition. This addition should be justified on its merits on a review of the past growth of business in the office and on the local conditions and any anticipation of development of business or commerce in the locality or changes in route.

(4) Only a reasonable amount of expansion should be provided for in the first instance in order to avoid providing accommodation which may not be required for many years to come. It is preferable to construct a building which is capable of expansion as required, than to construct one greatly in excess of the requirements.

**Guide plans of post offices**

**559.** (1) For head post offices and for the Selection Grade or larger sub-post offices there can be no type plan, as the plan depends on the available site, and on the locality. A departmental building for housing a post office will be constructed, if required, only at tehsil or taluqa headquarters stations or above. A new departmental building for accommodating an existing or a proposed new sub-post office at a station below tehsil or taluqa headquarters will not be constructed unless the sub-post office has acquired permanency for its existence or continuation or it is running profitably for a period of five years or more. No departmental building shall be constructed for housing a branch post office.

(2) Tiffin rooms will be provided for offices with a staff of four or more clerks.

(3) Rest rooms will be provided for the delivery staff in the larger delivery head and sub-offices.

(4) Residential accommodation for the clerks, postmen or mail peons, may, if necessary, be provided, subject to the conditions laid down in rules 463 and 463A.

(5) If an official is not required by order to reside on the premises he will be charged rent at the rate of 5 per cent of the total emoluments for residence or as fixed by the Government from time time. He will be charged extra for electric current, water-supply, gas supply, etc; as actually used.

(6) Inspection rooms may, if necessary, be provided with the previous sanction of the Director-General.

**560.** (1) The buildings constructed for Time-scale sub-post offices (smaller than lower selection grade sub sub-post offices) should generally follow one of the following plans. The plans show the maximum residential accommodation which can be provided for the postmaster. These plans are subject to such modifications as local circumstances may require. Quarters for clerks, postmen, mail peons, etc., may be provided, where necessary, subject to the conditions laid down in rules 463 and 463A.

(2) An inside counter is preferable to a window leading from a verandah.

(3) A washing place should be provided, for use by the members of staff working in the Post Office while on duty.

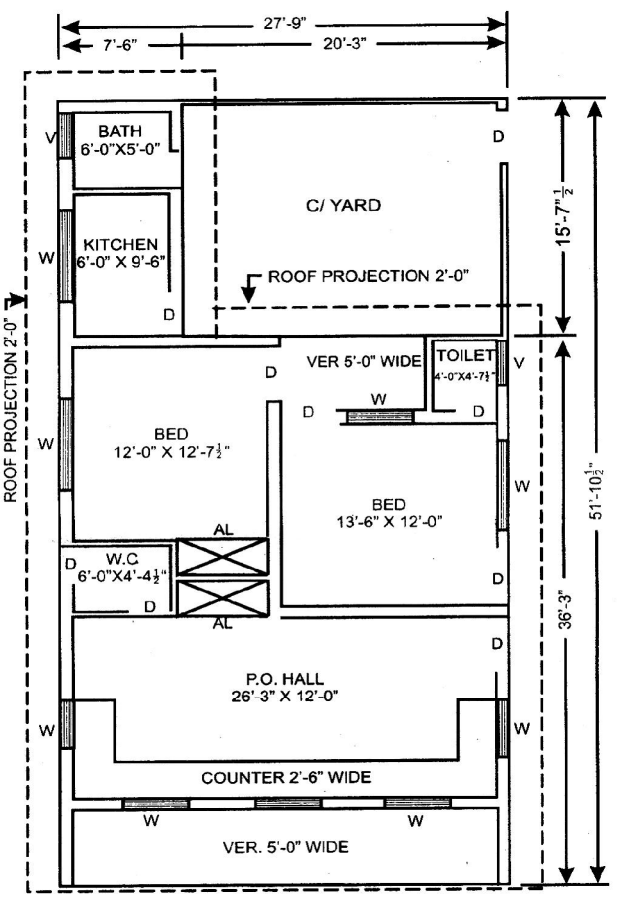
(4) A hydrant point should be provided for fighting fire in case of any unforeseen eventually.

*N.B.*—These plans are issued merely as a guide to the scale of accommodation to be provided, and are not intended to be followed without due regard to the particular local conditions, and circumstances in each case. The arrangement may be modified, if necessary, to suit particular conditions, and the scale of accommodation in the quarters should be considered with relation to the accommodation ordinarily provided for officials of the Federal Government.

## Building Plan A

***Plan of Time Scale post office and Sub-postmaster's Residence.***

[Scale 1 inch = 10 ft.]

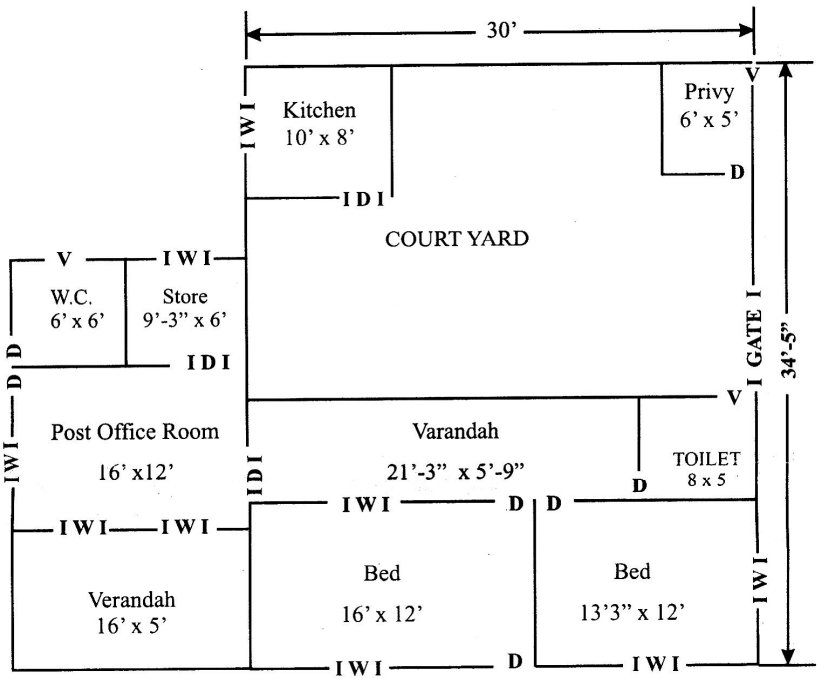



COVERED AREA POST OFFICE = 556.00 SFT
COVERED AREA RESIDENTIAL = 567.00 SFT
TOTAL COVERED AREA = 1123.00 SFT

## Building Plan B

### Plan of Time Scale Post Office and Sub-Postmaster's Residence

[Scale 1 inch = 10 ft.]




**NOTE 1.**__ The outer door of the Post Office room should be narrow one fitted with strong wire netting.

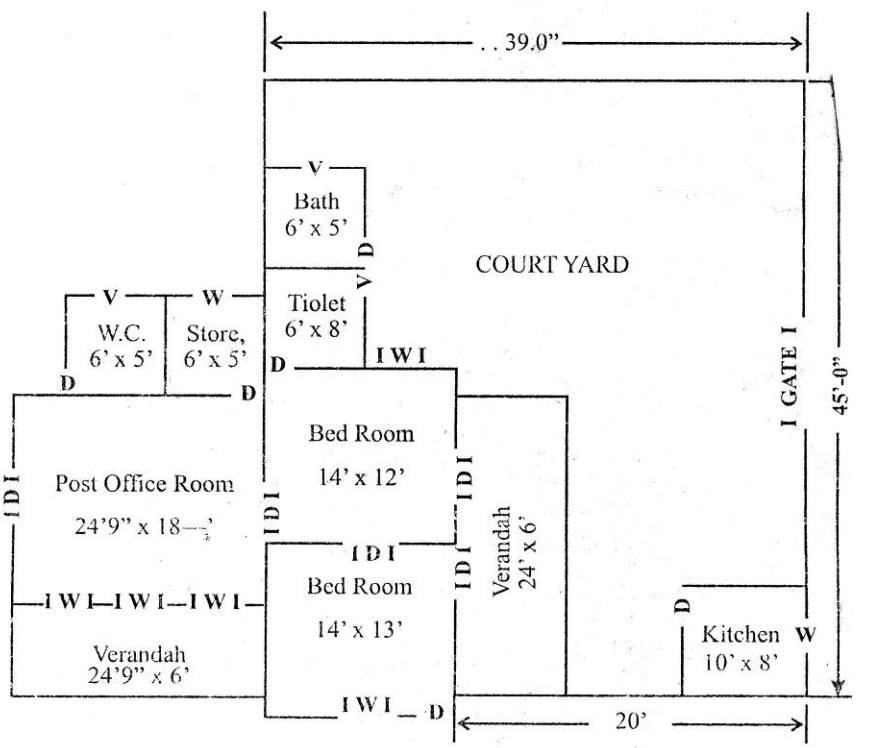
**NOTE 2.**__ The two windows in the sub-postmaster's quarters should be high.

**NOTE 3.**__ The wall between the post office room and the sub-postmaster's quarters should be sufficiently thick to allow of recesses being made for shelves.

**Building Plan C**

**Plan of Time Scale Post Office and Sub-Postmaster's Residence**

[Scale 1 inch = 15 ft.]




**NOTE 1.**__ The wall between the post office room and the sub-postmaster's quarters should be sufficiently thick to allow of recesses being made for shelves.

**NOTE 2.**__ The two doors on the sides of the post office room should be divided into two parts so that both parts can be opened at the same time or the upper half can be opened while the lower half is closed.

**Principal points to determine the accommodation required.**

**561.** When estimating the accommodation required for a post office, the following are the principal points to be borne in mind :—

(a) The office work in all its branches should be conducted in one room large enough for the convenient arrangement of the furniture and containing space sufficient for every member of the establishment to work under the eye of the postmaster with sufficient margin for future expansion.

(b) No partitions will be used for the various departments except that there will be a partition of rail or expanded metal for the Cash department.

(c) Accommodation for the postmaster and his family, unless it is required that the postmaster cannot take his family.

**Fixtures and fittings**

**562.** The Executive Engineer, or other person charged with the preparation of plans for post office buildings, should be requested to provide for the following fixtures and fitting, viz.: –

(*a*) There should be in the larger offices as many parts of a counter, and in the smaller offices as many windows opening on the front verandah, as there are departments of the office which deal separately with the public, so that business can be transacted at the counter or window; but one counter or window will suffice for two or more departments the work of which is done by the same clerk. A writing ledge should be provided at each counter or window to enable the public to fill up forms, etc. Counters will not be provided with fixed "windows" but with a railing running the length of the counter, the upper horizontal rail being 2½ inches from the top of the counter. The public will pass money, letters and small articles through this space, and will hand parcels over the upper rail which will be 18 inches from the top of the counter.

(*b*) A letter-box should not be fixed in the wall of post office or in the main verandah. It should be fixed outside the post office premises.

(*c*) Provision should be made for embedding and securing the office safe or safes in accordance with the rules on the subject and also for securing the counters or windows with iron bars or gratings.

(*d*) Recesses in the walls of the post office room should be fitted with shelves for records, stationery, etc. The shelves of the almirahs should be far enough apart to allow for the larger registers to stand upright. These shelves, some of which may be fitted with pigeon-holes, should be provided with doors so that the recesses may serve as cupboards. The use of almirahs should be avoided, as far as possible, as they take up space in the office which is required for work.

(*e*) Lockers should be provided under the counter or inside the office room under the windows at which business is transacted with the public. This locker will serve as a desk or table for the clerks who deal with the public. All lockers will have doors. Sliding panels are apt to get jammed in the rains or loose in the hot weather.

(*f*) A sufficient number of hooks should be fixed in the verandah at a reasonable height from the ground on which to hang notice boards exhibiting postal notices, etc. Hooks should also be fixed inside the office room for hanging up notices, etc.

(*g*) The number of electric fans required in the office rooms should be provided for in the estimate as "fittings". If necessary, electric fans for the postmaster's quarters may also be included in the estimate, according to the standing orders on the subject, but the previous sanction of the Director-General must be obtained for any additional electric fans that may be required for the quarters. This item of work will generally be estimated for, and executed by, departmental agency.

(h) For fire fighting hydrant points should be provided.

**563.** The question of the fixtures and fittings required for an office should in each case be carefully thought out, and if any fittings other than those mentioned above are needed, e.g., sun-shades, etc., steps should be taken to have them provided. The sufficiency of the arrangement made for affording light by means of windows and sky-lights should receive special attention.

**564.** Sanitary fittings, if required, should be included in the original estimate and not left to form a subsequent project.

**565. to 576.** *Deleted.*

**577. 578. 579.** Replaced by rules 545A and 545B.

**Precautions against fire**

**580.** (1) The Head of a Circle will be responsible for making adequate arrangements for protection against fire in buildings in use within his jurisdiction and for the provision of fire extinguishers, fire-appliances and other safeguards in the most efficient way which suggests itself in any particular. He should also arrange training of selected members of the staff in fire fighting and civil defence.

(2) Fire may generally be classified as follows:-

(i) A class Fire is recognized when the combustible material comprises wood, paper, cloth, textile, etc; soda and acid type fire extinguisher is most suitable for putting out this class of fire.

(ii) B class Fire is reckoned when petrol, diesel, spirits, oils, kerosene, varnishes, etc; are on fire. The most suitable fire extinguisher for putting out this class of fire is foam type.

(iii) C Class Fire is termed when gases are on fire. The most effective fire extinguisher used in such combustion is $CO_2$ fire extinguisher.

(iv) D Class Fire is declared when the metals are under fire. The fire extinguisher containing dry chemical powder is suitable for controlling this type of fire.

(v) E Class Fire is announced when electrical machinery, switch boards, motor windings are on fire. The best available fire extinguisher is $CO_2$ fire extinguisher.

(vi) F Class Fire is also known as Computer Fire. Hellotran fire extinguisher (4 kg) is used to wipe out this type of fire. Hellotran apparatus can also be effectively used for controlling fire of all types of machinery.

(3) Fire extinguishers are of four distinct types namely, (1) Soda and Acid, (2) Compressed gas, (3) Foam and (4) Carbon tetrachloride. Appendix No. 10 gives the characteristics of each type and their suitability for extinguishing fires due to different classes of combustibles. All fire appliances should be installed at the height of three feet above the ground level.

(4) A Fire Point must be established in a prominent place of each office building which should be superscribed with the words “FIRE POINT” in bold letters in red paint. The officer incharge must ensure that six bags of sand and six buckets filled with water are always readily available by the side of the Fire Point. The local telephone numbers of (i) Bomb Disposal Squad of the Civil Defence, (ii) Fire Brigrade Station, (iii) Police Station and (iv) Rescure Team must be visibly available by the side of the Fire Point for use in the event of outbreak of fire in the office premises.

(5) Some buckets filled with water and some filled with sand should always be kept ready for use to extinguish fire in case of any untoward

incidence. Hoses should also be provided in accordance with the requirement of each building.

**581.** The officer-in-charge is responsible for seeing that the extinguishers are in efficient condition and are always kept in their appointed places. On each extinguisher should be pasted a label showing the date of supply and the date when renewal is necessary. The purpose for which the type of extinguisher is suitable, should be prominently and clearly indicated in the label, as for instance, "For use on spirits, oils, varnishes". "For use on electrical machinery such as switchboards, motor-windings, etc." "For use on wood, buildings, etc."

**582.** All supervising and inspecting officers, when visiting offices, etc., provided with fire-extinguishers should make a point of ascertaining whether these are in good order and of bringing to notice any outstanding requirements. A note of the condition of the fire extinguishers should also be recorded in inspection reports. This inspection will, whenever possible, be supplemented by periodical inspection by experts of the company supplying such extinguishers.

**583.** (1) The officer-in charge will draw up (and revise as necessary) a set of rules detailing (1) the types of fire extinguishing apparatus supplied, (2) where each is to be found in the buildings, and (3) the action to be taken immediately on the occurrence of an outbreak of fire. The conditions of different offices vary so widely that it is not feasible to draw up general rules providing for them all. Accordingly care should be taken to ensure that the local rules cover necessities. They should also, as far as possible, cover the following points of general application: –

(a) To inform the head of the office immediately so that he may assume charge of the operation for fighting the outbreak;

(b) To organize the staff on duty so as to bring the fire extinguishing appliances suitable to the nature of the outbreak into use as quickly and effectively as possible ;

(c) To telephone or send a message to the Fire Brigade Station (if the outbreak of fire appears to be sufficiently serious) ;

(d) To give warning to all staff and residents on the premises and inhabitants in adjacent buildings ;

(e) In case of a fire occurring among the line leads, at once to remove the fuses from the main switchboard or from the distribution board in the premises according to the position of the fire ;

(f) In offices fitted with electric lights and fans, at once to switch off the power supply from any light or fans, the leads to which are involved or likely to be;

(g) To shut off immediately the main gas pipe line;

(h) To take urgent measures to save or remove record and valuables to a safe place.

(2) The set of rules for each building, after they have been approved by the Head of the Circle, should be framed and hung in a prominent position in it for the general guidance of the members of staff.

**583A.** The officer-in-charge is responsible that sufficient selected members of the staff of the office as well as drivers of motor vans, cars and lorries, are made fully acquainted with the use of all fire-fighting appliances and with the steps to be taken immediately an outbreak of fire is detected. Where there are no Government Fire Inspectors entrusted with this duty, the head of the office should try to organize fire-fighting squads from amongst the staff who may volunteer for the purpose, and should have periodical fire drills so that in an emergency there will be as little confusion as possible.

**Renting of buildings for offices and Execution of Leases.**

**584.** (1) The hiring of buildings for departmental offices must be strictly limited to the accommodation required for the offices and establishments attached thereto, provision being made, if possible, for free quarters in the same building for the officer in charge and his family, the term "family" being defined for this purpose as in rule 2 (8) of the Supplementary Rules.

(2) The cases of initial hiring of office accommodation as well as subsequent increase in rent beyond the limits prescribed by the Finance Division (Regulation Wing) from time to time should be forwarded to the competent authority supported by the following documents:-

(i) Consent of the owner of the building to be hired.
(ii) Statement pf space entitlement alongwith details of sanctioned strength of officers and officials duly approved by the Works Division as per their letter No. 10 (II) / 71 – WIII, dated the 17th August, 1971
(iii) Hiring particulars on the standard format issued by BPS-20 officer or equivalent with complete entries.
(iv) Assessment certificate issued by Pakistan Public Works Department in accordance with specifications of the premises.
(v) Authentic copy of the map of the premises to be hired.
(vi) Self-contained note along with specific recommendation of Financial Advisor if the rent payable exceeds the limit of Postmaster General. The reasons for supporting or otherwise of the case should also be recorded.

(3) The revised rental rates prescribed by the Ministry of Housing and Works, Government of Pakistan vide their office memorandum No F. 2 (1) / 2000 Policy dated 14th April, 2008 for hiring office accommodation will also be subject to the following preconditions.

(i) The building or part thereof must have independent approach.
(ii) Adequate toilet facilities should be available within the building, being hired.
(iii) Partitioning of halls according to the requirements of the hiring department, shall be done by the owner.
(iv) The building or portion thereof being hired shall be provided with separate meters for gas, electricity and water by the owner.
(v) The building or portion thereof being hired should have been constructed according to the structural / architectural drawing approved by the agency concerned.
(vi) The building or portion thereof being hired shall have independent underground as well as over head water storage arrangement.
(vii) In case of more than two storeys, facility of operational lift with operator will be provided by the owner.
(viii) Marble of Mosaic / Mosaic tiles with white cement in floor.
(ix) Aluminum or Teak wood frames and teak veneered/paneled shutters in doors and glazing in windows.
(x) Fly proofing having used the same material as for doors / windows.
(xi) Concealed wiring, fancy fittings and tube lights, fans and power points in all rooms.
(xii) Gas installations including boilers and heaters in all rooms.
(xiii) Oil bound distemper / plastic emulsion paint inside, snow-cum / weather shield / any permanent finish outside.

**585.** In applying for increased rents to office accommodation already occupied under sanction, Heads of Circles must submit a detailed report setting forth the reasons for which such application is necessary. This report should show the rate at which the building or house was previously occupied and the increased rent asked for.

**586.** (a) In hiring a building a lease should be executed in form Genl-8 (See also rules 432 with exceptions and 449).

**NOTE.**__ Government is exempt from the stamp duty required on leases by section 29 of the Stamp Act (II of 1899) but if a duplicate be required by the lessor, such duplicate should be stamped at his expense. The duty leviable in such cases is shown in Schedule I of the Stamp Act (I of 1879), but paragraph 18 of Schedule II of that Act exempts from payment of duty any instrument executed by or on behalf of Government where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instruments.

(b) Under paragraph 17 (d) of the Registration Act of 1877, leases of immovable property from year to year or for any term exceeding one year or reserving a yearly rent, require to be registered.

**587.** The Heads of Circles will exercise full powers in respect to the execution of leases for rented buildings required in connection with departmental offices.

**588.** *Cancelled.*

**Rent-free Quarters**

**589.** (1) The list of officers of the Pakistan Post Office Department who are entitled to rent free quarters will be found in the Manual of Appointments and Allowances of Officers of the Pakistan Posts and Telegraphs Department issued by the Auditor General of Pakistan.

(2) When quarters are available the scale of accommodation to be provided free to any entitled officer or official will be according to the basic pay scale which he is holding on regular basis. The category / classification of accommodation for this purpose appears in the Allotment Rules, 2005, for allotment of residential quarters in the Postal Colonies which have been reproduced in Appendix No.16 of this Volume.

**NOTE.**__ Accommodation constructed to serve as quarters should not be diverted to any other use without the previous sanction of the Director General.

**589 A.** Each set of staff quarters should in future be designed and constructed in conformity with the total built up area and details of accommodation for each category as given in Annexure-A to the Allotment Rules, 2005. reproduced in Appendix No.16 of this Volume, unless the structural design of the building necessitates variation.

**589 B.** In formulating any project for residential quarters for staff, the Heads of Circles should satisfy themselves that the accommodation proposed does not exceed the scale of accommodation prescribed by the Federal Government for staff of corresponding status.

**589 C.** (1) Government do not undertake to provide garages for buildings where they do not exist at present or to authorize their construction. Nor are they prepared to admit any claim from officers for compensation on account of a garage not having been provided in connection with any particular residence.

(2) In respect of quarters already provided with garages, the officers entitled to rent-free quarters are, however, permitted to continue to retain the garages rent-free though not specifically provided for in the rule, provided it is certified by the Head of the Circle that the garages are not required for any departmental purpose and on the strict understanding that the officers may be required to vacate them at any time if they are required for departmental use.

**590.** In case the rent free accommodation is not provided to the entitled Government servants they should be given the House Rent Allowance admissible.

**Rent for excess accommodation in Rent Free Quarters**

**591.** The Head of a Circle may at his discretion grant, in special cases, accommodation in excess of sanctioned free scale to officers in basic pay scale 16 and above who are entitled to rent free quarters. In such a case rent will be recovered departmentally for any such excess accommodation at the standard rate.

**Allotment of Quarters**

**592.** In allotting accommodation the need of the employees required to live on the premises should first receive consideration. Any excess quarters available for allotment should be provided to the officers or officials in accordance with the Allotment Rules, 2005 for allotment of residential quarters in the Postal Colonies contained in Appendix No.16 of this Volume.

**593.** (1) In allotting vacant residential quarters preference in each category of house will be given according to seniority. For this purpose a waiting list of each cadre will be prepared.

(2) The term "Seniority" referred to above means seniority, determined on the basis of date of joining report to a cadre or post on regular basis at a particular station.

(3) The submission of an application for allotment of accommodation will also be necessary and obligatory

**Overcrowding in the quarters**

**594.** The fact of Government quarters being allotted to an employee does not entitle him to locate in them a greater number of persons than is compatible with consideration of health and propriety. (See also Chapter VII of the Allotment Rules, 2005 which have been reproduced in Appendix No. 16 of this Volume.)

**595.** *Deleted.*

### Hiring of Residential Accommodation

**595A.** (1) Heads of Circles may allow in the interest of service hiring facility to officers and officials regularly working under them at the six specified stations, namely, Islamabad, Rawalpindi, Lahore, Karachi, Peshawar and Quetta within their budgetary allocation. The specification of accommodation, covered area of hired houses, existing rental ceiling of employees according to the Basic Pay Scale and the detailed procedure for hiring of residential accommodation appear in Appendix No. 16 A of this Volume.

(2) The hired premises must be actually occupied by the Government servant concerned in whose name the accommodation has been hired. This aspect should be confirmed by actual verification on the site periodically by an officer. The sub-letting of hired houses should be strictly prohibited. Any violation of these instructions will entail cancellation of hiring, recovery of rent already paid and initiation of disciplinary action against the defaulting Government servant.

(3) In case the accommodation hired for residential purpose is in excess of the specification and total permissible covered area of the house, the occupant will be obliged to pay difference of rent to the owner out of his own resources over and above the fixed rental ceiling.

(4) The lease agreement must be promptly executed with the owner of the house hired by the Department.

(5) Self hiring of the houses owned by regular employees of the Department for residential purposes may also be allowed at the six specified stations upto the extent of available funds and subject to the existing instructions in this behalf. However in such cases normal rent of 5% will not be deducted from the pay of the employees concerned.

(6) As decided by the Ministry of Housing and Works in consultation with the Finance Division (Regulation's Wing), Government of Pakistan all hired accommodations have been declared rent free accommodations. The allottees of such accommodations will be exempt from deduction of five percent normal rent with effect from 1st Janurary, 2008.

### Residence in Offices

**596.** Officers in charge of post offices, District Mail Offices and other operational and administrative offices are responsible that no person resides in the office premises.

**597. to 609.** } *Deleted.*

**609A.** *Deleted.*

**610.** *Deleted.*

### Free supply of furniture to officers for office work at their residences

**610A.** (1) The Head of a Circle may accord sanction to the supply of Government furniture at the residences of officers of the Department for disposal of office work within the scale prescribed below: –

| | | |
|---|---|---|
| Office table | … | 1 |
| Racks for files | … | 1 or 2 |
| Stationery cabinet | … | 1 |
| Chairs | … | 2 |
| Book shelf (small) | … | 1 |

(2) In the case of Heads of Circles, the number of chairs may be three.

(3) All Government furniture is to be kept in good order, and each article numbered and registered in an inventory. The articles will remain entered in the stock register of the office concerned but a suitable note will be recorded in the remark column of the Stock Register showing that the articles have been issued for official use to such an officer.

(4) The authority sanctioning the purchase of furniture will see that articles are of good plain pattern and that extravagance is avoided.

### Inspection quarters

**610B.** The rules regarding occupation of inspection quarters of the Pakistan Post Office Department are reproduced in full in Appendix No. 11 to this Volume.

### Recreation and Sports Clubs

**610C.** (1) Post Office Sports and Games Clubs and Postal Recreation Clubs should pay a nominal rent for accommodation. All other clubs not run by the Pakistan Post Office Department employees should pay the assessed rent for accommodation.

(2) All Clubs should pay rent on electric, water, gas and sanitary installations when such services are provided over and above the rent payable in terms of sub-rule (1) above.

(3) All Clubs are exempted from payment of municipal taxes in the nature of property tax. All other taxes should be recovered in full from the clubs concerned.

### Postal Colonies

**610D.** (1) While residential accommodation in the postal colonies may be provided by the Department to its employees as a measure of relief in towns where conditions are such that renting of private accommodation is very costly or where it is necessary for special reasons to provide residential accommodation for certain staff near to their place of work. No employee may claim such accommodation as a matter of right.

(2) The Allotment Rules, 2005 relating to the allotment of quarters in the Postal Colonies will be found in Appendix No.16 of this Volume.

# CHAPTER XI

# MISCELLANEOUS RULES

### Spelling of names of places

**611.** Particular attention should be paid to the spelling of the names of places. The name of places at which there are post offices must always be spelt according to the method adopted in the Alphabetical List of Post Offices in Pakistan or the Classified List of Post Offices, District Mail Offices, Mail and Sorting Offices and Mail Sorting Transportation Sections in Pakistan (with Appendices). Names of Railway stations should correspond with the spelling used in the official Railway Time-Table. In all other cases, the correct spelling should be ascertained from the lists published by Provincial Governments.

**612.** If the spelling of the name of the places at which there are post offices as printed in the Alphabetical List of Post Offices in Pakistan or in the Classified List of Post Offices, District Mail Offices, Mail and Sorting Offices and Mail Sorting and Transportation Sections in Pakistan (with Appendices) does not correspond with the spelling of the name of the place contained in the list published by the Provincial Government, the matter should be brought to the notice of the Director General who will issue orders for correction of the name in both the aforesaid lists under the same spelling as that of the Provincial Government.

### General rules regarding correspondence

**613.** (1) Official correspondence should always be concise, and should, as far as possible, be complete in itself. As a general rule, each communication should contain reference to one subject only.

(2) All official communications intended for an office or organization should be addressed to the head of that office or organization and not to any particular officer thereof either by designation or by name unless it is demi-official correspondence. For making demi-Official correspondence see instructions contained in rule 626 of this Volume.

(3) All official communications seeking guidance of a superior authority on any official matter or containing any recommendation or proposal should be signed by the head of the office.

(4) The official correspondence exchanged should always bear the signature, name, designation, telephone number, etc; of the officer concerned

sending it. Authenticating any out-going correspondence on behalf of any other officer or authority by adding the word "For" before any designation is not allowed.

(5) All official communications exchanged should invariably contain the post code number as an integral part of the address of the sender and addressee after the name of the post town or city.

**614.** Unless it is otherwise prescribed in the rules or in any special order, no officer should correspond direct with an authority superior to the officer to whom he is immediately subordinate except in reply to communications received direct by him.

**615.** All officers should, when submitting any report, proposal, design, estimate, application, etc., state distinctly their own opinion on the subject. Letters relating to proposals concerning other Departments should, whenever necessary, contain reference to the opinion of the departmental officer concerned (e.g., in the case of a building of the officer occupying it), and of the senior officer of the other Department on the spot.

**616.** Except where it is specifically prescribed, ink, other than black, should not be used on official correspondence or in official records.

**617.** On all matters of small importance, officers in charge of post, and MST offices should correspond direct with each other. An Assistant Superintendent of post offices will receive all correspondence affecting branch post offices and should dispose of such correspondence himself without reference to his Superintendent except when the orders of the Superintendent are required, or when the questions raised are beyond the Assistant Superintendent's powers or capacity to deal with or when they relate to some special class of correspondence which, under the orders of the Superintendent, must be submitted to him. The Assistant Superintendent should use simple language in his correspondence so that it can be understood by the grade of officials with whom he deals. The Superintendent should however, take every opportunity of ascertaining whether the Assistant Superintendent has been negligent or faulty in the disposal of correspondence.

**618.** When a correspondence relates only to some petty irregularity, the original communication, replies and final orders should, if space permits, follow one another on the original document. When several communications are written on the same document, they should, in addition to the ordinary correspondence Nos., bear blue-pencil serial Nos. as to show their chronological order. Communications in the form of memoranda with half-margin for a reply will often be found useful in such cases.

**619.** In communicating with officers of the Department, complimentary phrases such as "I have the honour, etc." should be abbreviated as far as possible. Writing in the third person must ordinarily be avoided.

**620.** As the head record office is a branch of the office of the Divisional Superintendent, Mail Sorting and Transportation, all communications between the Divisional Superintendent and the head record clerk should be in the form of office notes, of which copies need not be kept, nor should such communications be entered in the correspondence register.

**621.** In sub-offices every communication addressed to the Superintendent or Assistant Superintendent should be impressed with the combined date stamp.

**622.** Postmasters of offices in any basic pay scale including BPS-16 or above are prohibited from addressing foreign Postal Administrations direct on any subject, and any reference that it may be necessary for them to make regarding foreign articles, should be addressed to the Pakistan office of foreign exchange concerned.

**623.** Officers in charge of post offices and MST offices are personally responsible for the proper conduct of correspondence. They must themselves open all correspondence addressed to their offices and either take prompt action themselves or see that prompt action is taken by the staff. Special attention should be paid to the disposal of reminders and calls for v.-p. money orders.

**EXCEPTION.—**In first class head offices, this duty may be performed by the deputy or assistant postmasters if they are invested with the power of postmasters in the branch or branches under their control. But the postmaster himself is expected to exercise an effective control over the correspondence of his office specially with respect to reminders and calls for v.-p money orders.

### Correspondence registers

**624.** Correspondence registers in the prescribed form should be maintained as shown below: –

| | | |
|---|---|---|
| (a) | Inward register of correspondence received from the Head of the Circle. | By<br>(1) Superintendents of post offices and Mail Sorting and Transportation. |
| (b) | Outward register of miscellaneous correspondence dispatched. | (2) first class head offices. |

| | |
|---|---|
| Outward register of correspondence dispatched. | By<br>(1) all other head offices.<br>(2) Sub-offices, and<br>(3) Assistant Superintendents of post offices. |

**625.** The entries in the registers should be numbered in a consecutive series commencing from the 1st of January of each year. As regards correspondence dispatched, the No. of the letter dispatched, case-mark of the file on the subject, and the serial No. from the outward register will be assigned only to those communications (e.g.,) error extracts forwarded in original which are not important enough to justify a fresh case being opened for them.

NOTE.—The case-mark should invariably be noted in correspondence register, under the No. assigned to the communication in the registers, and also wherever the No. is recorded, the case-mark being considered a portion of the No. When a file has been destroyed in the usual course, the fact should be noted in the registers over the signatures of the incharge of the office.

### Demi-official correspondence

**626.** Demi-official correspondence should be numbered, and copies made and recorded in the same manner as official correspondence. When information is called for officially, it must be given officially. Demi-official correspondence within the department should be made with authorities equal in rank and status or one step higher only. An officer is authorised to address demi-officially any of his subordinates.

### Unofficial correspondence

**626A.** Whenever necessary un-official correspondence may be made by the Director General with the Ministries, Divisions and other Federal Government Departments.

### Correspondence with the Director-General

**627.** All communications for the Director-General must be sent through the usual official channel and officers, when passing on communications, should invariably endorse them with such remarks as may be called for. When, however, letters or fax messages are addressed direct to an officer of the Department by the Director-General, they must be replied to direct and not through proper channel, of course endorsing for information a copy thereof to the immediate superior of the officer addressed. With this exception no officer serving under the orders of the Head of a Circle is authorised to address the Director-General direct.

**628.** (1) All official communications intended for the Director-General or his subordinate officers should be addressed to the Director-General at Islamabad and not to any particular officer of the Direction, either by designation or by name, unless it is demi-official correspondence with that particular officer of the Directorate General.

(2) Any communication embodying any proposal opinion or comments or containing recommendations regarding amendments in laws, rules, regulations, departmental manuals, codes, etc., or seeking guidance of the Direction on any official matter should invariably be signed by the Head of the Circle before its issue to the Director General.

(3) Any proposal or suggestion regarding the affairs of the Department received by any functionary should be forwarded with comments or recommendations through proper channel to the Director General provided that the issue is of an "All Pakistan" character and of sufficient importance likely to improve the efficiency and quality of services offered to the clientele by the Department.

### Correspondence forms

**629.** Books of correspondence forms (which may be used either singly or with carbonic paper), envelope and service postcards are supplied to all offices.

**630.** Postcards should be used for all departmental correspondence of a routine character e.g., reports regarding minor irregularities, intimations of cause of delay in the delivery of articles, etc.

**630A.** Form Corr.-22 should be used (with carbon paper, if necessary) for unimportant correspondence, provided that no special form has been prescribed for the purpose in the book of standard printed forms. For correspondence of important nature, paper of A4 size should be used.

**631.** The officer in charge of an office will be responsible that envelopes and books of correspondence forms are not used for any purpose other than that for which they are provided. Any official observing any infringement of this rule should bring it to the notice of his immediate superior for taking punitive action against the delinquent.

### Covers containing official documents

**632.** All official documents dispatched on the same date and to the same office should, if possible, be enclosed in one envelope except due returns for Audit office and other documents which it may be necessary to send under registered covers.

**633.** Covers containing official correspondence which is not of a confidential nature, should be addressed to the officer for whom they are intended by his official designation only and without the addition of his name. The word "Urgent" should be written on the cover of any letter which

requires immediate attention; covers containing important or valuable papers should be sent registered.

**633A.** Correspondence from the head office to one of its sub-offices or branch offices in direct account with the head office and vice versa should be enclosed loose in the account bag or b.o. bag, as the case may be. When an important document is sent, it should be entered in the s.-o slip, s.-o daily account, b.o. slip or b.o. daily account, as the case may be. Covers containing correspondence exchanged between other offices should be registered only when they contain any important document which cannot be replaced if lost. Cases of unnecessary registration of covers containing correspondence should be treated as an irregularity and noted in the error book.

**634.** Covers supplied should be used with economy, care being taken that they are not disproportionately large as compared with the contents. In opening a cover, only the economy label should be torn off and the cover itself should be preserved, as far as practicable, for future use.

### Initialling and signing documents

**635.** Whenever it is stated, in a rule or departmental form, that a document should be initialled, the initials of the officer responsible for the entries are a sufficient attestation; in other cases, documents should be signed in full. All officials are strictly forbidden to use facsimile stamp of their signature or initials for the purpose of signing or initialling official documents.

### Erasures forbidden

**636.** All books, accounts, journals and documents must be neatly, clearly and carefully written up or filled in. The erasure of any entry once made is strictly forbidden. In rectifying a mistake the correction should be recorded in red ink above the erroneous entry which should be scored out also with red ink, but in such a manner as to leave it still legible. Corrections must always be attested by the initials of the officer responsible.

### Case-mark system

**637.** The correspondence in the offices of Heads of Circles. Superintendents of post offices and Mail Sorting and Transportation and head postmasters should be arranged in files under the case-mark system. Under this system the whole of the office correspondence is divided into several main divisions, each dealing with a separate subject, and to each of these divisions is assigned a letter of the alphabet. The main divisions are generally as follows:–

### *I. Office of the Head of a Circle*

| | |
|---|---|
| Accommodation in mail vans and offices. | Licences. |
| Accounts. | Loss, fraud, etc. |
| Allowances. | Mails Sorting and Transportation |
| Apparatus and Plant. | Miscellaneous. |
| Appointments. | Passes. |
| Budget. | Pensions. |
| Buildings | Personal files. |
| Camp articles. | Post Office (Technical). |
| Confidential. | Postal Life Insurance |
| Complaints. | Quarters. |
| Construction | Railways |
| Contracts. | Savings Bank |
| Establishments. | Savings Certificates. |
| Express Post | Stock. |
| Foreign Post/International Mail Office. | Stock Depot. |
| Indents. | Stores. |
| Inspections. | Telephones. |
| | Works and Estimates. |

### *II. Office of a Superintendent of post offices*

| File-heads | Class of correspondence |
|---|---|
| A | … Creation and revisions of establishment; opening and closing of post offices and mail lines; changes in the status of offices. |
| B | … Appointments, transfers, deputations, training leave, punishments, security bonds, service books and all other personal maters, excepting pensions and gratuities. |
| C | … Pensions and gratuities. |
| D | … Post office buildings and runners' huts. |
| E | … Accounts; travelling allowances and transit pay; references from the Audit office. |
| F | … Robberies; losses; fraud; serious irregularities committed by Post Office officials. |
| G | … Due mail and sorting lists ; postal notices; notices of hours of business; opening and closing of letter boxes. |

| | |
|---|---|
| H | … Experimental establishments. |
| I | … Monsoon arrangements, ordinary and extraordinary. |
| J | … Indents and requisition; sanctions of contingent expenditure. |
| K | … Information for annual report. |
| L | … Petty irregularities; miscellaneous. |

### *III. Office of a Superintendent, Mail Sorting and Transportation*

| File-heads | Class of correspondence |
|---|---|
| A.—(Procedure) | … General orders in regard to procedure. Books of procedure and other publications. |
| | Rules regarding mails, unregistered articles, paid station bundles, unpaid stations bindles, registered articles, registered bundles and parcel mail articles. |
| B.—(Personal) | … General rules regarding appointments, leave, punishments, pensions and gratuities, security bonds, service books, etc. Appointments, nominations, transfers, deputation, training, leave, punishments, pensions and gratuities, security bonds, service books and all other personal matters. Character sheets, annual confidential reports and gradation lists. Appointments, etc., of candidates. |
| C.—(Establishments) | … Rules regarding creation, revision and abolition of establishments, preparation of proposition statements and distribution lists. |
| | Sanctioned establishment of the Division, and changes in the register of sanctioned establishments. |
| | Distribution of the sanctioned establishment of the Division, including changes in the distribution list. |
| D.—(Sorting) | … Rules regarding sorting lists, their supply, printing, etc. |
| | Rules regarding due bag statements and lists. |
| | Sorting lists and mail arrangements (1) of sorting sections and sorting mail offices, and (2) of transit sections and transit mail offices. |
| | Special orders regarding sorting for particular offices. |
| | Bags; sizes of bags, etc. |
| | Letter-boxes; hours of clearance. |

| File-heads | Class of correspondence |
|---|---|
| | Hours of business in District mail offices. |
| E.—(Distribution of works) ... | Rules regarding distribution of work, arrangement of articles and mails in offices and vans, etc. |
| | Distribution of work in offices and sections. |
| | Changes in jurisdiction and headquarters of the Superintendents and Assistant Superintendents; opening and closing of sections and offices, changes in their beat, location, status, etc. |
| F.—(Accommodation) ... | Rules regarding mail vans and buildings, their construction, repair, etc. |
| | References regarding vans and buildings. |
| G.—(Conveyance of mails) ... | Rules regarding intimation of opening of new lines, changes in time-tables, etc. |
| | References regarding opening of new lines, changes in time-tables, detention, misconnection of late running of trains, etc. |
| | Breaks and accidents. |
| | Special trains. |
| | Mail steamer notices. |
| H.—(Stock) ... | General rules regarding stock, storage, custody and supply. |
| | Stationery rate list. |
| | Supply, custody, etc., of bags in the Division. |
| | Supply, custody, etc., of forms in the Division |
| | Indents and requisitions and sanctions to contingent expenditure. |
| | Uniforms. |
| J.—(Accounts) ... | Rules regarding account matters generally. |
| | Permanent advances for contingencies. |
| | Permanent advances for postage stamps. |
| | Fixed contingent allowances. |
| | References from the Head of the Circle or Audit office on account matters. |
| | Printing charges. |
| K.—(Investigations) ... | Rules for conducting investigations generally. |
| | Robberies, losses, frauds and other serious irregularities. |
| | Minor irregularities regarding (1) bags, (2) unregistered articles, (3) paid station bundles, (4) unpaid station bundles, (5) registered articles, (6) |

| File-heads | Class of correspondence |
|---|---|
| | registered bundles, (7) parcel mail articles, (8) Express Post articles, and (9) all other miscellaneous irregularities and complaints. |
| M.—(Camp articles) | Rules regarding camp articles generally. … Movements of High officers and instructions for the disposal of their camp articles. |
| Z.—(Miscellaneous) | … Matters not included under any of the other heads or not requiring separate classification. |

### *IV. First class head post offices*

| File-heads | Class of correspondences |
|---|---|
| A | … Creation and revision of establishments, opening and closing of post offices and mail lines; changes in the status of offices. |
| B | … Appointments, transfers, deputation, training, leave, punishments, security bonds, service books and all other personal matters, excepting pensions and gratuities. |
| C | … Pensions and gratuities. |
| D | … Savings Bank and Savings Certificates. |
| E | … Accounts; travelling allowances and transit pay: references from the Audit office. |
| F | … Robberies; losses; fraud; serious irregularities committed by Post Office officials; complaints from the public. |
| G | … Due mail and sorting lists; postal notices; notices of hours of business; opening and closing of letter-boxes. |
| J | … Indents and requisitions; sanctions of contingent expenditure. |
| L | … Miscellaneous. |

***V. Second class head post offices***

| File-heads | Class of correspondences |
|---|---|
| A | … Accounts including Sub-Accounts and Treasury. |
| B | … Bills. |
| C | … Money orders and postal orders. |
| D | … Savings Bank and Cash/Savings Certificates. |
| E | … Parcel Department. |
| F | … Registration Department. |
| G | … Sorting, Delivery, Deposit and Mail Departments. |
| H | … Miscellaneous, Stock, Life Insurance, etc. |
| I | … Personal Files. |

**Files in offices of Heads of Circles**

**638.** (1) In the office of Heads of Circles as many separate files may be opened under each main division of correspondence as may be found necessary, each file being given a distinguishing mark consisting of a combination of letter of the alphabet and numerals.

(2) Ruling files should neither be weeded out nor destroyed but should be maintained subject-wise and preserved permanently. If any information on the subject is desired to be obtained it should be collected in a separate part file which need not be merged in the main file.

**Files and cases in other offices**

**639.** (1) In offices (other than those of Heads of Circles and Superintendents of post offices) where the case-mark system applies, as many files as may be found convenient may be kept under the file heads or main divisions mentioned in rule 637 or under other heads or divisions, distinguishing letters being assigned in continuation of those already allotted. Under each file-head there should also be a 'ruling' file and a 'general' file, and the ruling file should always bear No. 1 and the general file No. 2 In the general file should be placed all communications which do not appertain to any of the files that have been opened and which are not of sufficient importance to justify the opening of a separate file each for itself. Inspection reports, diaries, monthly time-statements and all due returns should be kept consecutively arranged in separate files. Such files will not bear distinguishing letters but should be labelled with the names of the special classes of documents which they contain. Every file must be complete by itself. Whenever any communication received or issued relates to another

file besides that in which it has been placed, a copy of or an extract from the communication should be made and placed on the other file.

(2) Ruling files should be maintained subject-wise and kept permanently.

**640.** The first communication relating to each subject of importance dealt with in an office should be made the basis of a separate case, and all subsequent papers belonging to the case should be bundled together. To each case or bundle in the file should be assigned a serial number. These Nos. which are termed "Case Nos." should be in separate annual series for each file-head, and be given to the cases under each file-head to distinguish them from one another.

**640A.** The following special procedure should be observed in the offices of Superintendents of post offices:-

(i) In the offices of Superintendents of post offices also, files should be kept under the file heads of main divisions mentioned in rule 637. There should be one list of all post offices, head, sub or branch, situated in the Division. This list should be arranged alphabetically and the offices numbered accordingly. The numbers should start from 11 onwards, numbers 1 to 10 being reserved for cases of a general nature under different headings. Once these offices have been arranged alphabetically and numbered, the number against each offices should be the number adopted with the distinguishing letter for all cases relating to that office. In the case of establishment cases, building cases, etc., the distinguishing number of the particular office should be utilised for all such cases. Thus, for example, in the case of the Sanghar post office, if its number in the alphabetical list comes to say 124 then A-124 will be the establishment case of Sanghar, D-124 building case, J-124 indent case, and so on. When a new office is opened, a case-mark should be allotted to it by putting (a), (b), etc., after the distinguishing number in the appropriate place among the alphabetically arranged list of offices, e.g., A-124 (a), A-125 (a), etc. An exception to the above procedure should, however, be made in cases relating to public complaints which should be given case-marks bearing the same number as found in the register of complaints prescribed in rule 194 of the Post Office Manual, Volume VIII.

(ii) Cases should be arranged in the almirah in numerical order, and there should be one alphabetical list which should be typed, pasted to a cardboard and placed near every clerk's chair in a convenient position. Inspection Reports, diaries, monthly time-statements and all due returns should be kept consecutively arranged in separate files. Such files will not bear distinguishing letters but should be labelled with the names of the

special classes of documents which they contain, but instead of mentioning the name in full they should bear the symbols "IR" "DY", "TS", & "DR", respectively, for describing Inspection Reports, Diaries, Time-statements and Due Returns. Every file must be complete by itself. Whenever any communication received or issued relates to another file besides that in which it has been placed, a copy of or an extract from the communication should be made and placed on the other file.

(iii) In the case of personal cases for which the distinguishing letter is B, the case-mark for each individual should be the letter B followed by the number of the official in the cadre arranged according to the alphabetical order.

**641.** (1) On receipt in office each communication should be marked with the distinguishing letter of the file to which it belongs, and the Case No. should be written after the distinguishing letter. For example, if a complaint is received in a first class head office regarding the loss of a registered article, the complaint should be marked with the letter "F"; and if no other case of importance belonging to the same class has been previously opened during the current year, the No. 3 should be added after the letter, thus F-3, F-1 and F-2 being the file marks of the ruling and general files.

(2) Ruling files should be preserved permanently.

**642.** It is not necessary, however, to start a new file at the beginning of each year when the subject to which it relates is continued from year to year. Such a file should be treated as a separate unit and carried on from year to year until closed. If the file gets too bulky to be easily handled, it should be separated into sections which ordinarily might be for each complete year but under the same-mark.

**643.** An index register will be opened showing all case-marks and the titles of cases to which each case-mark has been allotted. It must be understood that the case-mark register is intended only to show what the next number should be. For the case-mark register any blank book will suffice, a certain number of pages being allotted to each letter according to the number of cases that are likely to occur.

**644.** In sub-offices (except in the case of selection-grade or large town sub-offices where the system prescribed for second class head offices should be followed) and in Mail Sorting and Transportation record offices the case-mark system need not be followed. A dispatch register in from Corr.10 should be maintained and in this register the subject of the letter issued should be noted in brief, the reference replied to (if any) being noted in the column specified for the purpose. The letters dispatched should be numbered serially

from the beginning of each year and correspondence on all subjects should be bundled together in monthly bundles arranged according to the date of closure of each case. Current correspondence should be kept in a separate bundle.

**645.** The procedure described in preceding rule should be followed by Assistant Superintendents post offices.

NOTE.—See Note below rule 625.

**646.** *Deleted.*

### Personal files or bundles

**647.** All correspondence relating to matters affecting members of the service personally should be kept in separate bundles which are known as "personal files or bundles" of the officers concerned. When an officer or official is transferred or deputed for a period exceeding three months from the jurisdiction of one Circle, Division or office to that of another, his personal file or bundle should be forwarded in a service registered cover to the Head of the Circle, Division or office, as the case may be, to which the official is transferred or deputed.

NOTE.—Papers relating to casual leave should not be made part of the personal file. These papers should be kept separately with the authority competent to sanction such leave as prescribed in rule 419 of the Post Office Manual, Volume IV, and at the end of each year all the papers relating to the casual leave should be destroyed and a fresh series of papers started.

### Manual correction slips

**648.** (1) When the rules are modified or cancelled or additional rules prescribed these should promptly be notified through the Director General's circulars. Besides the lists of corrections embodying the changes or additions will separately be sent periodically to each office. The officer in charge should, as soon as he receives the lists of corrections intended for his office, cut the slips and paste them or have them pasted in the copies of the Manuals to keep them up-to-date.

(2) In case correction slips are not printed separately, the officer in charge should have the requisite, amendments typed or copied from the Director General's circular and have them pasted in the Manuals. In either case necessary particulars should also be recorded in the Index to Corrections provided at the end of this book.

**649.** Each slip should be cut off immediately below its printed No. and pasted along the inner margin of the page against the rule concerned, and as

near as possible to the particular part of the rule affected. The necessary alterations must also be made in manuscript in the loose Chapters supplied to the postmen, village postmen, mail peons, letter-box peons, packers, etc., attached to the office, and the officer in charge of the office must see that this is done without delay.

**EXCEPTION.—**Where corrections are not extensive there should be no necessity to paste the correction slip. In such cases the correction should be carried out in manuscript in red ink and the number and date of correction slip quoted in the margin.

**650.** An soon as all the correction slips have been pasted in the copies of the Manuals and the loose Chapters of the departments concerned, and manuscript corrections have been made in the copies as provided in the preceding rule and the exception below it, the officer in charge of the office should complete the Index to Corrections at the end of the book. The official other than the one in charge of the office may be required to paste correction slips. It must, however, be distinctly understood that the employment of another official to help him in making the corrections will not, in any way, relieve, the officer in charge of the responsibility to see that the corrections have been made before he signs the last column of the Index to Corrections.

**651.** In Head Post Offices, the head postmaster will receive by 20th January and 20th July each year signed certificates from his sub-offices in account with the head office (together with the certificates of their branch offices) and from his branch offices certifying that all amendments and corrections notified in the Director General's circulars during the preceding half year have been carried out in the working copies of the Manuals and books available in the post office. These certificates, should be kept on record in the head office and be destroyed after a year of the date of their receipt.

*In sub-offices, the sub-postmaster will receive similar signed certificates from his branch offices when any of the correction slips effect the rules for branch offices and he should forward them all together with his own certificate to the head office.*

**652.** The similar certificates as referred to in rule 651 above duly signed and dated by each supervising officer and record clerk and sub-record clerk in the Mail Sorting and Transportation should be received by the head record clerk. The certificate should be destroyed after a year.

**652 A.** (1) All Divisional Superintendents of post offices or Mail Sorting and Transportation, administrative officers, etc., in basic pay scale 16 and above to whom copies of manuals, code books and publications are supplied should send a certificate by 20th January and 20th July each year to the Head of the Circle to the effect that copies of manuals, code books and publications available with them have duly been corrected on the authority of the

modifications and amendments notified during the preceding six months in the Director General's circulars bearing number and year so and so to so and so.

NOTE.—The Stenographers and Steno Typists attached to officers shall be responsible to keep the Manuals, etc; corrected up-to-date on the basis of amendments notified in Director General's circulars.

(2) The similar certificates duly signed and dated should be sent by the dates referred to above by all supervisory officers in BPS-15 and below to whom copies of manuals, etc: are supplied to the controlling or unit officer concerned.

(3) The certificates should be destroyed after preserving them for a period of one year from the date of their receipt.

**Admittance of strangers inside an office or mail van prohibited**

**653.** No person not belonging to the Department should be admitted into the interior of a post office, or mail office or a mail van, or permitted to take part in or interfere with the work of the office or set. When any person representing himself to be an official of the Department requests admittance into the interior of a post office, or mail office or of a mail van, he should be required to produce a letter of authority unless he is personally known to the head of the office or the head sorter, as the case may be. All enquiries by the public must be made in writing or at the window of the office concerned, and no unauthorized person should be admitted inside the counter.

NOTE 1.—Porters should not be allowed to enter the mail van except whom heavy bags have to be placed in or taken out of the van. They must, as a rule, receive and deliver mails at the door.

NOTE 2.—If a Superintendent of Post Offices intends to visit a sorting section or a transit section in a mail van, he may do so in the interest of service after establishing his identity on production of any official document to the satisfaction of the head sorter or mail guard, as the case may be.

NOTE 3.—Railway ticket collectors may enter mail vans for the purpose of inspection and examination of passes or metal tokens.

NOTE. 4.—Railway sweepers may be allowed or called to enter mail vans for cleaning latrines, whenever necessary, in the presence and under the supervision of the head sorter or mail guard, as the case may be, when the train is standing at Railway station.

**654.** Any officer of the Pakistan Post Office Department holding a post in basic pay scale 18 and above any where in Pakistan may, at his discretion in the interest of the Government work, visit any post office, mail office or mail van after revealing and establishing his identity to the in charge of office or mail van. In such a case he should record his visit remarks in the office order book, and also submit a copy thereof to the Head of the Circle.

**655.** *to* **659.** } *Deleted.*

**Maintenance of order and tidiness in offices**

**660.** It is the duty of the officer in charge of an office to see that order and tidiness are strictly maintained in and about the office. All articles of stock and stationery should be kept clean and in good order and be neatly arranged in their proper places. Obsolete forms, damaged articles of stock, used labels, broken seals, waste papers, etc., should not be kept in office but disposed of according to rules. The office should be kept free of wearing apparels and other personal property of the officials. Smoking in office and expectorating about the floor or any other part of the building are strictly prohibited.

**660 A.** A history sheet in respect of each bicycle, tricycle, motor cycle, motor rickshaw or motor vehicle should be maintained in the following form in all offices wherever used to keep an account of all expenditure incurred for repairs and replacements for parts of each machine. Each machine should be allotted a number.

*Register showing charges incurred on Cycle* / motor cycle / motor rickshaw / motor vehicle *No.* _____ *purchased on*

| No. and date of sanction. | Date of charge. | Nature of repairs or replacements. | Amount. | Remarks. |
|---|---|---|---|---|
| | | | | |

**Inland postal service articles**

**661.** Letters, packets and parcels on postal service are forwarded through the post free of charge, if superscribed "On Postal Service" or "Pakistan Post Office" or "Post Office" and duly franked by an officer of the Department. Such articles are subject to the ordinary rules governing the transmission of each class of article, except where special conditions are laid

down. The franking may take the form of the signature and official designation of the officer or the printed designation of his office or the name-stamp of the office concerned. See also rule 113/1 of the Post Office Manual, Volume V.

**662.** No charge is made for registration or insurance of such articles when they bear the superscription "On Postal Service" or "Pakistan Post Office" or "Post Office" and are franked by an officer of the Department. The registration and insurance of letters on the service of the Department should not be resorted to unless prescribed by rule, or unless the contents are of special importance.

**663.** Service letters must never be used as a means of remitting money for official purposes from one office to another when those offices are in account with each other, or in direct mail communication with each other, or when a service money order would answer the purpose. Whenever, in other cases, it is necessary or expedient to send a remittance by service letter, it must be in currency notes and the cover should be insured. In the MST such covers after being registered should be placed with an acknowledgement in an insured envelope which should be dealt with in all respects according to the rules for insured articles. Any infringement of this rule should be reported to the Superintendent or the Head of the Circle, as the case may be.

**664.** Ordinarily, small articles of stock of trifling value should be dispatched as service unregistered packets; but any valuable article of stock may be sent as a service registered parcel. Insurance of parcels on service should not be resorted to, except under very exceptional circumstances.

**665.** All articles of letter and parcel mails superscribed "On Pakistan State Service" must be prepaid by affixing service postage stamps or franked by impression of the licensed franking machine. Such official articles must be supported by the signature and official designation, to be entered in the upper left hand corner of the front side of the article, of the officer or official authorized to send or dispatch the article.

**666.** Communications from officials of the Pakistan Post Office Department relating to their leave, pay, transfer, leave allowances, fund subscriptions, and analogous matters, are of a private nature and should on no account be sent by them free on service. Whenever a breach of this rule is noticed, the official in fault should be called upon to pay double the charge, which he should have paid in the first instance. The recovery should be made by means of postage stamps, which should be affixed to the cover of the letter improperly sent on service, and defaced. This also applies to messages sent through any means of electronic communications owned by the Department.

NOTE.—In a single-handed office, the official in charge may, in case of serious illness, send his communication asking for relief, free on service, to avoid closing the office.

### Transmission of official correspondence by Foreign Post

**667.** (1) Correspondence (letter post items ordinary or registered or insured) on Postal Service is allowed free transmission by surface or air through the foreign post if it relates to some postal business and is addressed by one postal administration to another or by a postal administration to International Bureau or to the bodies of the Restricted Unions or by offices of exchanges or Heads of the Circles or Director General, Pakistan Post Office Department to their counterparts or to a post office in another country. Such correspondence must bear on the upper left hand corner of the front side of the article the superscription "Service des Postes" or "On postal Service".

(2) Correspondence on postal business if addressed to any private person or organization in any country by offices of exchanges or Heads of the Circles or Director General, Pakistan Post Office Department may be sent free. The article must bear the superscription "Service des postes" or "ON POSTAL SERVICE" and should be supported by the signature and official designation of the officer or the authorized official who sends the article.

(3) Correspondence on any business other than postal must be prepaid if addressed to any country.

(4) Foreign parcels relating to the postal service bearing the superscription "Service des postes" or On Postal Service" are exempt from all postal charges if exchanged between the (i) Postal Administrations, (ii) Postal Administrations and the International Bureau and the bodies of the Restricted Unions, (iii) offices of Foreign Exchange in Pakistan, Heads of the Circles or Director General and Post Offices of member countries, and Postal Administrations. Air parcels relating to the postal service and falling under the above categories are also exempt from air surcharge, except those originating from International Bureau of the Universal Postal Union.

(5) Foreign parcels on any business other than postal must by fully prepaid.

**NOTE 1:-** The Postmasters are prohibited from addressing foreign Postal Administrations direct on any subject and any reference that may be necessary for them to make should be addressed either to Head of the Circle or the Pakistan Office of Exchange concerned..

**NOTE 2:-** Correspondence on postal business addressed by postmasters and unit officers direct to private persons, firms or organizations of foreign countries must be fully prepaid by means of ordinary postage stamps, the cost of which should be charged to unclassified payments after issue of a sanction memo, by the competent authority.

## Electronic Correspondence

**668.** Correspondence on postal business may be transmitted electronically by means of fax instead of by normal mail or by means of express post services if it is of extremely urgent nature. Each fax message which should be upto A-4 size i.e. 210 millimeters by 397 millimeters be prepared in duplicate and signed by the dispatching authority. Both copies of the fax message should be sent to the designated post office or fax booking centre which will retain the original and return the duplicate copy duly receipted and impressed with the date stamp. A printed receipt duly signed and date stamped by the booking official will also be given to the sender.

**669.** The unnecessary issue of fax messages is strictly forbidden when the case of the kind is noticed the officer sending the message or on account of whose fault it had to be sent may be called upon to pay the cost of the fax message in addition to any other penalty which may be imposed.

**670.** Fax messages relating to appointments, promotions, leave or other private concerns of an officer may on no account be sent on service. The fax messages from touring officers of the Department for the purpose of securing accommodation are purely private and should be paid for by the officer concerned from his own pocket. Whenever a violation of this rule is noticed, the officer concerned will be called upon to pay double the cost of fax message.

**671.** Fax messages between two officers regarding the appointment, promotion, leave etc; of a third subordinate if unavoidable may, however, be permitted to be transmitted; and an officer granting leave may intimate sanction by fax if this is considered advisable in the public interest.

**NOTE:-** The instruction in the note below rule 666 applies to fax messages also.

**672.** Fax messages on Postal business tendered for transmission should not be unnecessarily verbose. Complimentary phrases of all kinds should be omitted in fax messages. Voluminous annexures and enclosures of fax messages should by sent by usual post to the addressees.

**673.** International fax on postal business for foreign countries should be used rarely and particularly in urgent cases provided they are addressed to the International Bureau of the Universal Postal Union, bodies of the Restricted Unions, postal administrations, etc., This service wherever available in administrative offices of Department should be utilized in cases of extremely urgent nature only.

**674.** All domestic fax messages tendered for transmission by the officials of the Department to the designated post offices are accepted on payment of prescribed charges in cash. The expenditure involved is debitable to the relevant detailed code and should be met out of the sanctioned grant of the office concerned.

**675.** Communications relating to postal matters may also be sent by e-mail by offices where inter net facilities are available.

**Important occurrence to be reported by fax or e-mail**

**676.** Whenever any unusual or important occurrence affecting the Department or any member, or employee of it, or the property of the Department takes place, *it should at once be reported by fax or any means of electronic communications* to the Director- General and the Head of the Circle by the responsible officer concerned.

**Express Post Services**

**677.** (1) In urgent cases it will serve the propose equally if a letter on official business is sent by the urgent mail service (UMS) instead of transmitting a fax or electronic message. For instance if a communication is required to be sent after mid day to any place which is within 24 hours by mail it will be quite useless to issue a fax message and a letter sent by UMS will meet all requirements unless, of course, the matter is very urgent and an immediate reply is required.

(2) Correspondence recived by Urgent Mail Service will be treated urgently in the same way as a fax message and will be accorded priority in disposal by the office to which it is addressed.

(3) The Urgent Mail Service articles to be sent in the interest of Postal Service must be fully prepaid by means of postage stamps, the cost of which should be charged to the Government under the relevant detailed code and should be met out of the sanctioned budget of the office concerned.

**678.** Correspondence of urgent nature addressed to foreign postal administrations, Universal Postal Union, Restricted Unions, etc., on the official business may be sent through the Express Mail Service (formerly International Speed Post Service) instead of through usual post provided the proposal is approved in writing by an officer in BPS – 18 or above in the Department. The postage charges and fees for booking of the article will be prepaid in cash to the booking official. The cost incurred on this account will be met by issue of a sanction by the competent authority. The expenditure involved will be debitable to the relevant detailed code and should be met out of the sanctioned grant of the office concerned.

### Inland service money orders

**679.** Postal service money orders may be issued, when necessary, for any *bonafide* departmental purpose, but the money order system should be used for such purposes only when this is expressly prescribed or when the payment cannot be conveniently made in some other way. For instance, a service money order should not be issued by a head office in payment of any charge when the amount is to be disbursed at one of its sub-offices, as the amount paid by the sub-office can be adjusted in its account with the head office.

**NOTE 1.—**The pay and allowances of the establishment in BPS-15 or below who are employed in out-of-the-way places and can not conveniently come to the headquarters to draw them, can be remitted by service money order to the station at which they are serving. This concession should not be allowed indiscriminately but only to the extent to which it is really necessary in the interests of the service.

**NOTE 2.—**The expression "departmental purpose" includes the payment of the dues of contractors engaged for the execution of repairs to buildings at places at a distance from the headquarters station and the payment on account of the purchase of furniture, if under the terms of the contract with the supplier payment has to be made at the expense of the Department; otherwise the supplier should make his own arrangements to receive payment at the place of delivery.

**NOTE 3.—**When payment of amounts, not exceeding Rs. 10,000 in each case, is required to be made to private companies or municipalities, at a place other than the headquarters station of the paying officer, remittances may be made by service money orders.

**680.** No commission is chargeable on service money orders and there is no restriction as to the aggregate amount for which such orders may be drawn in one day by the same remitter in favour of the same payee, provided that the limit fixed for a single money order is not exceeded.

**681.** The following classes of payments to the employees in basic pay scale 15 or below belonging to the Pakistan Post Office Department and the Accounts offices may be remitted by a service money order. In such cases the payee's acknowledgement should be attached to the relevant bill or acquittance roll: –

(*a*) leave salary when an official is on leave in Pakistan,

(*b*) pay and allowances (including travelling allowance) due to a deceased official.

(*c*) pay and allowance of an official who was on duty for a portion of the month before he proceeded on leave, and

(*d*) travelling allowance of an official who proceeded on leave before the amount due could be paid to him.

**NOTE 1.—**Remittances by service money order as contemplated in this rule are permissible only when the officials on leave or the heirs of deceased officials are residing within the areas served by the Pakistan post offices. Payees residing in places not served by the Pakistan post offices should make their own arrangements to receive their dues.

**NOTE 2.—**In case in which the payment of a small sum to coolies, who are paid on muster rolls, would involve an expensive and unnecessarily long journey by a paying officer, the paying officer is authorised to remit such wages by service money orders and to attach to the relevant muster roll the acknowledgement receipt of the money order, as evidence of payment having been made.

**682.** The rent due to the owners of buildings hired by the Department must not be remitted to them by service money order, except when remittance by such means becomes necessary under the terms of the contract.

**NOTE.—**The rent due in respect of buildings hired for the use of the MST staff and the allowance of the MST rest house attendant should be paid through the record office, if there is one located at the same place; otherwise through the local post office on an acquittance roll. Where there is neither a record office nor a post office, payment may be made by service money order.

**EXCEPTION.—**When the amount is due to a Railway Administration or a Government Department, it may, however, be remitted by means of a service money order.

**683.** In the very rare cases where it may be necessary to remit money on service by fax money orders the amount to be remitted and the consolidated commission including fax charges must be paid in cash on such money orders. It is not intended that recourse should be had to this method of remittances except under very special circumstances and under the written authorization of an officer of the Department holding a post not below basic pay scale 17.

**684.** (1) The purpose for which a service money order is issued, should be written by the official making the remittance across the particulars filled in by him, as well as on the "acknowledgement" portion of the form in continuation of the printed entry there "Received the sum specified on the reverse on—". The coupon may be used for any official communication from the remitter to the payee.

(2) Service money orders issued before the close of a month for the disbursement of pay and allowances relating to that month to the MST

officials working at stations outside the headquarters of MST Divisions should be prominently marked as "Not to be delivered before the 1st of the following month", the name of the month being specifically mentioned.

### Reports and returns

**685.** A list of Returns due from the Direction is reproduced in Appendix No. 1 to this Volume.

**686.** The Director-General forwards to the controlling Ministry by 31st March each year a list showing the official publications, other than those of a confidential nature, printed under his authority during the last calendar year. To ensure the accuracy and completeness of this list, it is necessary that all officers receiving permission to print any official books, pamphlets, etc., either for departmental use or for sale or free distribution to the public, shall furnish the Director-General with the following particulars regarding each publication:—

(1) Serial number, name of author, translator or editor.

(2) Title of publication and contents of title page.

(3) Subject (when not sufficiently indicated by title) expressed between square brackets.

(4) Number of edition.

(5) Number of sheets, leaves or pages.

(6) Size in Centimetres or in English measures, e.g., foolscap, folio, royal octavo, as the case may be.

(7) Printer, place of printing and publication, date of issue from press or of publication.

(8) Price fixed for sale.

(9) Language (when not in English).

(10) Number of copies of which the edition consists whether printed (otherwise than typographically), lithographed, etc.

### Publication of embarrassing News items or Material in Newspaper or periodical

**687.** Whenever a newspaper or a magazine or other periodical publication contains any allusion, unfavourable or otherwise, to the action of the Department or of any of its officers, a copy of the same must be forwarded at once to the Director-General by the Head of the Circle concerned, provided that the question is of an "All-Pakistan" character, and of sufficient

importance and provided also that the newspaper or periodical is of good standing and repute. The officer forwarding the clipping from the newspaper or periodical must also submit the fullest explanation in his power of the circumstances which form the subject of the remarks, or his opinion or recommendation in connection therewith, as the case may require. In cases where the desirability of such a course is evident, the forwarding letter may be demi-official.

### Secret and confidential papers

**688.** Documents (including letters or other communications, official or demi-official, maps, books, pamphlets, etc.), which require special precautions to prevent the disclosure of their contents, may be classed and marked as "Secret" or "Confidential". In all offices care should be exercised in deciding whether a particular document is to be classified as "Secret" or "Confidential" or not, and the decision should invariably be made by a responsible authority. Papers may sometimes be secret or confidential only until the occurrence of some particular event or announcement, and in such cases it is useless to continue afterwards to treat them in this way.

**689.** The contents of papers marked "Confidential" (including all the documents, etc., mentioned in the preceding rule) should be disclosed only to authorised persons or in the interests of the public service. They should not pass in the ordinary course through an office but be dealt with only by the head of the office and if necessary, in a Circle office by certain trustworthy assistants, who should be specially authorised for that purpose. If not passed by hand from one authorised person to another, they should be sent in a sealed cover. They should not be brought into ordinary proceedings, but should be separately recorded, and kept in the custody of an officer who is authorised to deal with them. If printed, the spare copies and the proceedings volumes should be treated with the same attention as the originals. As few copies of confidential papers as possible should be printed, and register should be kept of these showing how each copy has been disposed of.

**690.** Papers marked "Secret" are intended only for the personal information of the Government or individual to whom they are issued and of those officers whose duties they affect. The officer to whom they are addressed is personally responsible that they are kept in safe custody, and that their contents are disclosed to the officers mentioned above and to those only. They should be kept in the personal custody of the officer to whom they are issued. When not in actual use they should be kept securely locked up in a receptacle of which the key or keys are not accessible to anybody except the officer responsible for them, and when in use care should be taken that access to them is not obtained by any unauthorised persons. A list of such paper should be kept by the officer responsible for them and, when relieved in his

appointment, he will hand over both the list and the papers to his successor from whom a receipt or a charge certificate should be taken.

**691.** Confidential or secret papers for dispatch should be enclosed in double covers of which the inner one should be sealed, marked "Confidential" or "Secret" and superscribed with only the name of the officer by whom it is to be opened. The outer cover should bear the usual official address. Letters or packets containing confidential or secret papers sent by post should invariably be registered, and those containing secret papers should also be sent "Acknowledgment due".

**692.** (1) According to the provisions laid down in rule 18 of the Government Servants (Conduct) Rules, 1964 no Government servant shall, except in accordance with any special or general order of the Government, communicate directly or indirectly any official document or information to a Government servant unauthorized to receive it, or to a non-official person, or to the press. Any infringement thereof shall be the subject of departmental disciplinary as well as criminal proceedings.

(2) The disclosure of the confidential information of Government to unauthorised persons is also a penal offence under section 5 of the *Official Secrets Act, 1923.*

**Books and publications**

**693.** Copies of Code books and Manuals are supplied to each office in sufficient numbers to meet the requirements of all the officers working in it (*see* Appendix No. 3). All books and periodicals supplied to an office should be noted in the general stock book; and must not be permanently removed from the office for which they were intended. They should be carefully preserved until it is necessary to weed out them as obsolete for being sold as waste paper after shredding into pieces.

**693A.** (1) Copies of publications listed in Appendix No.3 which are prescribed to be supplied to the supervising officers will be supplied free of cost to the (a) Postal Group Probationary officers in basic pay scale 17 appointed in the Pakistan Post Office Department after selection by the Federal Public Service Commission on the basis of the result of the Central Superior Services examinations, (b) Probationary Assistant Superintendents Post Offices / Mail Sorting and Transportation appointed on the basis of the competitive examination either by promotion from amongst the departmental officials or by initial appointment from amongst the outside candidate and (c) Higher Selection Grade officials appointed on promotion to the post on regular basis from amongst the departmental officials working in(i) Post

Offices including IMOs / Foreign Posts, (ii) Mail Sorting and Transportation, (iii) Returned Letter Offices, and (iv) Circle Offices.

(2) Books and Manuals so supplied will be treated as personal copies and no fresh supply of these books will be made to such officers or officials when they are transferred to other offices or are promoted to higher cadres. They will be personally responsible for the proper maintenance of their books and for keeping them up to date on the authority of amendments notified in the Director General Circulars or administrative instructions issued from time to time by the Director General.

NOTE.—As and when revised editions of Manuals and code books are printed the same will be supplied to all officers and offices detailed in Appendix No.3 of this Volume.

(3) Books so supplied may, at the option of the Government servant concerned be returned to the Department at the time of relinquishing the charge of the post due to retirement or exit for good from the Department by the officers and supervisory officials concerned.

**693B.** (1) Copies of Posts and Telegraphs Code Books and Post Office and other Manuals (detailed in Appendix No. 3-A) are also supplied free of cost to the Junior Accountants who have passed the Post Office Accountants Examination and are eligible to hold posts of Junior Accountants, as well as to the Probationary Junior Accountants under training.

(2) Books so supplied will be treated as personal copies and no fresh supply of books will be made when they are transferred to other offices or are promoted to higher cadres. These officers, will be personally responsible for the proper maintenance of their books and keeping them up-to-date.

NOTE.—The revised editions of Posts and Telegraph Code Books and Post Office and other Manuals (detailed in Appendix No. 3A) as and when printed will be supplied afresh to all Junior Accountants, Senior Accountants. Accounts Officers, etc; in the Department.

(3) Books so supplied may, at option, be returned to the Department at the time of retirement from Government service or permanent exit from the Department by the Government servant concerned.

## MAPS

### *I. The Postal Map of Pakistan*

**694.** (a) This map which is drawn to the scale of 1 inch = 32 miles shows the post offices of different types, district mail offices, mail offices, record offices, International Mail Offices, offices of exchanges, mail lines of different categories, mail sorting and transportation sections, both sorting and transit,

headquarters stations of Assistant Superintendents of Post Offices or M.S.T., Divisional Superintendents of post offices or MST, Postal Circles, Directorate General, etc.

(b) Corrections to the Postal Map of Pakistan received by the Director General from the Heads of the Circles by 1st of September every year will be incorporated by the Director General in this map to keep it corrected up to date.

II. *Maps of Postal Circles*

(*a*) A map of the Postal Circle should be kept in the Head of the Circle's office corrected up to date for official use. A copy of this map should be supplied to the Director-General.

(*b*) A sketch map of the M.S.T showing the beats of sorting and transit sections, and the stations at which the offices of Superintendents, the record offices, the district mail offices and the mail offices are located should be kept in the Head of the Circle's office.

(*c*) It is of special importance that both the maps should be kept corrected up to date and the Head of the Circle concerned should from time to time satisfy himself that they are so kept.

III. *Maps of Postal and Mail Sorting and Transportation Divisions*

(*a*) Every Superintendent must keep up a sketch-map of his Division. In the case of a Postal Division, the sketch-map should show the position of the post offices and mail lines. The different classes of offices, *viz*.—

General Post Offices in BPS-17 and above,
Head offices in BPS-16 and below,
Sub-offices in B.P.S-16,
Sub-offices in Higher Selection Grade,
Sub-offices in Lower Selection Grade,
Time-Scale sub-offices,
Night post offices (All classes),
Sub-offices which are also cash offices,
Sub-offices situated at treasury or sub-treasury stations,
Extra-departmental sub-offices,
Departmental branch offices,
Extra-departmental branch offices,
Franchise post offices,

should be distinguished on the map by special signs. Rivers and streams which are crossed by mail lines should be shown in the sketch-map and the places where bridges or ferries exist should be marked on it. The departmental runners mail lines and motorized mail lines should also be indicated.

(*b*) Sketch-maps of Mail Sorting and Transportation Divisions should show the positions of the record offices, sub-record offices, district mail offices and mail offices and the beats of the sections under the Superintendent's control.

(*c*) Divisional Superintendents of post offices will be supplied by the Head of the Circle with a Postal map of the Circle and the latest survey maps of the districts comprised in the Division. Superintendents of M.S.T. may also be supplied by the Head of the Circle with a map of the Postal Circle or Circles in which the M.S.T. Division is situated. All these maps must be kept corrected up to date. The Superintendent must take special care of maps supplied to him, and in case of damage he may be held responsible for their value. A Superintendent in taking over charge of a Division should note on the charge report sent to the Head of the Circle the state in which the maps were found.

(*d*) A skeleton Postal map of the Circle should be submitted to the Director-General in the month of September each year in which all the corrections necessitated by changes during the past financial year must be incorporated to enable the map retained by the Director-General to be brought up to date. This procedure should be followed every year until such time as the issue of a new map is considered necessary.

IV. *Maps of Postal Sub-divisions*

(*a*) Each Assistant Superintendent of post offices will be supplied by the Head of the Circle with the latest map of the district or districts which form his Sub-division. He must take special care of the map supplied to him. In case of damage he will be held responsible for its value. An Assistant Superintendent on taking over charge of a Sub-division, should note on the charge report sent to the Head of the Circle the state in which the map was found.

(*b*) The Assistant Superintendent should prepare a sketch-map of his Sub-division, showing the positions of different classes of post offices and

mail lines. Rivers and streams which are crossed by mail lines should be shown in the sketch-map and the places where bridges or ferries exist should be marked on it.

V. *Postal map of town*

An Assistant Superintendent of post offices (Town) or a town inspector of post offices should have a proper Postal map of his jurisdiction in which all the divisions of the town and the main roads should be shown. He should mark in red ink in this map the positions of all the post offices and letter-boxes in the town, indicating the class, whether pillar or portable, of each letter-box. The mail lines and the beats of the postmen should also be shown by red lines.

## Annual Reports

**695.** After the end of every official (financial) year, an annual report must be submitted to the Director-General by Heads of Circles. The Superintendents of post offices and M.S.T. in charge of Divisions and First class postmasters, must submit annual reports to the Heads of Circles.

**696.** The annual reports to the Heads of Circles must be submitted before the 15th August and the annual reports to the Director-General must be submitted by the Circles / officers concerned directly subordinate to the Director General before the 15th September each year.

**697.** The annual report will be a narrative of what has been accomplished in the official year under review, and is, therefore, no fit place for offering suggestions or making proposals. If the experience gained during the year shows that any special course of action is desirable or advisable, the officers will submit their recommendations separately to the proper authority.

**698.** In order to make the narrative in the annual report complete in every respect, the reporting officers will keep notes, as they occur, during an official year of all interesting and important events or item, relating to the administration of their Circles, Divisions, or offices, as the case may be, or to the work in any branch of postal business. These notes will be handed to the relieving officer on each occasion of transfer of charge. The Superintendents of post offices and M.S.T. will keep these notes in their memorandum books.

**699.** The annual reports of the different branches of the Circle should be incorporated in a single report under different headings for facility of examination in the Director-General's office. The reports and the connected statistics must be submitted in duplicate and should be type-written on one

side of the paper only, both copies being prepared at one time by means of carbonic paper or other wise.

**700.** The annual reports will contain a brief sketch of the principal matters that have engaged attention during the year under report and may contain any remarks of interest on the different branches of work and their progress. The reports will then deal with statistical information, and any specially noteworthy features in the statistical information must be reviewed and explained.

**701.** Special mention should be made of the principal improvements effected and also of those officers who have distinguished themselves by extraordinary merit. It would obviously be out of place to submit a list of all those who have worked well; and the notice required should be confined to officers who have come prominently forward by a thoroughly satisfactory discharge of duty of an exceptional character.

**702.** The annual report will be accompanied by the following statistical information and facts and figures as on the close of the official year in the formats approved by the Director General.

**A. POSTAL AND OTHER NETWORK**

I. Name of Circle alongwith its territorial jurisdiction.
II. Statement regarding category-wise number of post offices province-wise and circle-wise showing also number of urban and rural post offices.
III. Statement regarding number of letter boxes category-wise showing also their number in urban and rural areas.
IV. Statement regarding number of post boxes available and rented out and revenue derived therefrom.
V. Statement regarding number of post bags available and rented out and revenue derived therefrom.
VI. Statement regarding number of post offices provided with a departmental telephone connection and number of post offices functioning as Public Call Offices and revenue realized.
VII. Statement regarding number of Mail Lines category-wise and one-way distance in Kilometers.
VIII. Statement regarding total number of departmental vehicles category-wise available for carriage of mails and for operational, inspection and administrative duties.
IX. Statement regarding total number of departmental office buildings and residential buildings.

X. Statement regarding number of permits issued for business reply envelopes and business reply cards and number of post offices permitted to deliver the business reply envelopes / cards.
XI. Statement regarding number of registered newspapers, etc; category-wise.

**B. POSTAL TRAFFIC**

I. Statement regarding number of unregistered postal articles category-wise dispatched both inland and foreign.
II. Statement regarding number of registered postal articles of letter and parcel mails booked category-wise including value payable and insured articles.
III. Statement regarding number of Urgent Mail Service articles booked and revenue realized therefrom.
IV. Statement regarding number of Domestic Fax Mail Service articles booked and revenue realized therefrom.
V. Statement regarding number of Express Mail Service (formerly International Speed Post) articles booked and revenue realized therefrom.
VI. Statement regarding number of articles received and disposed of by the Returned Letter Offices and value of property found and restored.

**C. INLAND REMITTANCE SERVICES**

I. Statement regarding number of money orders issued, aggregate value and amount of commission realized thereon.
II. Statement regarding number and value of money orders paid.
III. Statement regarding number and value of Urgent Money Orders issued showing also the amount of money order commission and UMO fee realized.
IV. Statement regarding number and value of Fax Money Orders issued showing also the amount of consolidated Commission realized.
V. Statement regarding number and value of Postal Drafts issued showing also the amount of commission realized.
VI. Statement regarding number and value of Postal Drafts paid.
VII. Statement regarding number and value of Pakistan Postal Orders sold and amount of commission realized.
VIII. Statement regarding number and value of Pakistan Postal Order paid.

**D. INTERNATIONAL POSTAL AND REMITTANCE SERVICES**

I. Statistics regarding weight of Foreign Inward Air Mails of the Letter and Parcel Post Received.

II. Statistics regarding number of Foreign inward Airmail articles received.
III. Statistics regarding weight of Foreign Outward Air Mails of the Letter and Parcel Post dispatched.
IV. Statistics regarding number of Foreign Outward Airmail articles dispatched.
V. Statistics regarding weight of Foreign Inward Surface Mails of the Letter and Parcel Post received.
VI. Statistics regarding number of Foreign inward Surface Mail articles received.
VII. Statistics regarding weight of Foreign Outward Surface Mail articles dispatched.
VIII. Statistics regarding number of Foreign Outward Surface Mail articles dispatched.
IX. Statistics regarding weight of Foreign Inward Surface Air Lifted articles received.
X. Statistics regarding number of Foreign Inward Surface Air Lifted articles received.
XI. Statistics regarding weight of Foreign Outward Surface Air Lifted articles dispatched.
XII. Statistics regarding number of Foreign Outward Surface Air lifted articles dispatched.
XIII. Statistics regarding weight of International Transit Mail articles of the Letter and Parcel post dispatched by Airmail, Surface mail and Surface Air Lifted mail.
XIV. Statistics regarding number of Foreign Money Orders received in Pakistan from Dollar, Sterling and Rupee Areas showing their value in US Dollars, Sterling and Pakistan Rupees.
XV. Statistics regarding value of Foreign Money Orders in Pakistan Rupee received in Pakistan.
XVI. Statistics regarding Receipts from and Payments to Foreign Postal Administrations on account of International Mail Exchange.
XVII. Statistics regarding number of British Postal Orders paid showing their value in Sterling Pounds and in Pakistan Rupees.
XVIII. Statistics regarding money transfers from abroad showing the number of transactions, principal amount paid, total amount received from the State Bank of Pakistan and amount of commission earned.

**E. AGENCY FUNCTIONS**

I. Statistics regarding number of post offices category-wise doing Savings Bank work.

II. Statistics regarding number of Savings Bank accounts category-wise at the beginning of the official year showing the opening balance, deposits and withdrawls during the year, closing balance and number of accounts at the close of the year.

III. Statistics regarding number and value of Savings Certificates issued and discharged category wise as well as the opening and closing balance.

IV. Statistics regarding number and amount of Pension paid category-wise to Military Pensioners.

V. Statistics regarding number and amount of Pension paid to pensioners of Pakistan Telecommunications Company Limited and amount of commission realized.

VI. Statistics regarding number and amount of Pension paid to Pensioners of Capital Development Authority and amount of commission realized.

VII. Statistics regarding amount of Zakat collected at source asset-wise.

VIII. Statistics regarding Postal Life Insurance showing Fresh business, Business in force, Claims settled. Loans granted and recovered, Bonus Rates admissible.

IX. Statistics regarding Postal Life Insurance Receipts and Payments and Balance under the head Civil, Defence, Air Force.

X. Statistics regarding Group Insurance showing number of employees covered, total sum assured, amount of premium collected and total amount paid to claimants.

XI. Statistics regarding number of Motor Vehicles Registration Books at the beginning of the year, the number entered afresh, the number renewed, the total number entered/renewed and total amount of tax collected during the year and total number at the close of the year.

XII. Statistics regarding total number of Arms Licenses at the beginning of the year, number entered, number renewed and total number entered / renewed during the year and total number at the close of the financial year.

XIII. Statistics regarding total number of Driving Licenses at the beginning of the year, number entered, number renewed, total number entered / renewed during the year and total number at the close of the financial year.

XIV. Statistics regarding Provincial Taxes Collection category-wise during the financial year on (a) Arms Licences (b) Driving Licences (c) Motor Vehicles Tax (d) Motor Vehicle Fitness Certificates and (e) Route Permit Fee.

XV. Statistics regarding total commission Received category-wise for doing Provincial Taxes work.

XVI. Statistics regarding number of Agricultural Loan Pass books sold and amount realized.

XVII. Statistics regarding number of Pakistan Highway Code Books sold and amount realized.

XVIII. Statistics regarding amount of Income Tax / Withholding Tax collected on private cars and other vehicles.

XIX. Statistics regarding category-wise number of Utility bills collected, amount collected and commission earned.

**F. PERSONNEL AND ESTABLISHMENT**

I. Statistics regarding number of sanctioned posts Basic Pay Scale-wise as on the close of the official year.

II. Statistics regarding number of sanctioned posts of Extra-departmental employees category-wise as on the close of the official year.

III. Statistics regarding number of women employed Basic Pay Scale-wise.

IV. Statistics regarding Exit and Causalities of officers and officials under death, retirement, resignation, dismissal, removal, discharge, termination, desertion.

V. Statistics regarding Public Complaints received and disposed of.

**G. TRAINING ACTIVITIES**

I. Statement showing number of employees imparted training Course-wise at Postal Training Centres.

II. Statement showing particulars of Courses / Workshops / Seminars conducted at Postal Staff College, Islamabad period-wise and number of trainees participating therein.

III. Statement regarding Fellowships offered to officers / officials of Foreign Postal Administrations at Postal Staff College, Islamabad.

IV. Statement showing number of departmental officers / officials who attended training courses / workshops / seminars in various non-postal institutions in Pakistan.

V. Statement showing number of departmental officers who attended training courses / workshops / seminars / meetings aboard.

**H. BUDGET FINANCE AND ACCOUNTS**

I. Statement showing comparison of Revenue Receipts and Expenditure of the Department during the last ten years.

II. Statement showing Postage Revenue Receipts, Other Receipts and Agency Receipts and their details head-wise.

III. Statement showing Budget Expenditure head-wise.
IV. Statement regarding Running Account of Renewal Reserve Fund.
V. Statement regarding contribution to and expenditure from Pakistan Postal Services Fund.
VI. Table of Rates of Interest charges on capital loans granted to the Pakistan Post Office Department.

**I. STAMPS AND PHILATELY**

I. Statement regarding new Commemorative Stamps issued during the official year.
II. Statement regarding new definitive stamps and postal stationery issued during the official year.

**J. STAFF WELFARE**

I. Statement regarding amount of Post Office Welfare Fund allocated head-wise under Educational Scholarship, Education Grants, Financial Aid in case of prolonged illness Funeral Expenses, Cash Awards, etc.
II. Statement regarding Q Loans and Advances given under the heads House Building Advance, Car Advance, Motor Cycle Advance, Cycle Advance separately for officers and officials.
III. Statement regarding Dispensaries and Medical Facilitites.
IV. Statement regarding reimbursement of medical expenses sanctioned separately to officers and officials.

**K. PAKISTAN POST OFFICE FOUNDATION**

I. Annual Performance Report of Pakistan Post Office Foundation under different headings (to be submitted by the Managing Director, Pakistan Post Office Foundation to the Director General).

**703.** Remarks on the following points should also be included in Circle annual reports: –

(*a*) Cases of highway robberies of special importance.

(*b*) Cases of loss of Government money which are of special importance.

(*c*) Cases of special importance in which employees of the Post Office committed offences punishable by law.

(*d*) Cases in which there was a large number of dismissals due to any general cause—such as a strike or desertion on account of the plague or any other epidemic. The report should show by whom the dismissals were ordered and should contain any other remarks that may be called for.

(*e*) Numerous or serious complaints against any particular office or section.

(*f*) Cases of misconnections of special importance.

(*g*) The following information relating to departmental Co-operative Societies: – (1) number of Societies, (2) total number of members, (3) total subscribed capital, and (4) the total amount of loans granted to members, each item being compared with the figures for the previous year.

(*h*) A paragraph on "Extension of postal facilities in rural areas" giving comparative figures for the last two years in respect of experimental and permanent post offices opened, closed, etc., in rural and urban areas.

(*i*) A paragraph showing the number of inspections carried out by the Divisional officers and also the officers at headquarters as compared with the corresponding figures of the previous year.

(*j*) Rewards—

(i) Names and designation of officers in BPS-16 and above.
(ii) Names and designation of staff in B.P.S.-15 and below.
(iii) Total number of officials rewarded during the year.
(iv) Nature and extent of rewards.

(*k*) Formation of new administrative units, divisions and sub-divisions and alteration of territorial boundries.

**704.** The statistical information prescribed and the subjects named above have been restricted for the most part to information actually necessary for the compilation of the annual report submitted to Government by the Director-General, and constitute all that is required from each Circle. It will, however, be open to the Head of any Circle to deal with other matters of general interest affecting his Circle. The extent to which private presses have been used during the year should also be specially reported. The total payments made to private presses during the year should be stated, and the special classes of printing work for which this agency has been utilised should be specified; if the expenditure under this head is abnormally heavy in any year, an explanation should be given.

**705.** A brief note on the operation of the Pakistan Post Office Department in each Circle should be submitted by the Head of the Circle to the Provincial Government concerned at about the time the Circle Annual Report is sent to the Director-General. If, however, the note is not required by any Provincial Government, it need not be supplied.

### Courtesy towards the public

**706.** Members of the public are not conversant with the rules in the *Post Office Guide* and sometimes unwittingly contravene them, or do not follow the procedure indicated. It is, therefore, expected that all officials of the Department should help the public, as far as possible, indicating the correct procedure and how an applicant can best attain his object. The officer in charge of an office must invariably be courteous in all dealings with the public and should strictly enjoin courtesy on every member of the office establishment. He should always be willing to give information and meet all reasonable requirements where this can be done without any infraction of the rules. He should study the convenience of persons attending to transact business and see that they are not subjected to any avoidable detention. In case of extra ordinary rush on certain occasions, he should promptly install new counter positions for short periods of time. He should afford every facility to the public, and specially to ignorant persons, in transacting business of any kind, and see that documents and forms which are filled in by them are not rejected by clerks merely because of some slight informality which might easily be corrected.

### Correction of departmental publications

**707.** The Director-General should be kept informed of all changes which are to be made in each new edition of the under mentioned periodical publications by the Heads of Circles and other officers noted against each: –

(1) *Classified List of Post Offices, District Mail Offices, Mail and Sorting Offices and Mail Sorting and Transportation Sections in Pakistan (with Appendices).*—Heads of Circles.

(2) *List of Officers of the Pakistan Post Office Department.*—Heads of Circles, and Director of Accounts, Pakistan Post Office Department.

(3) *Post Office Guide.*—Heads of Circles.

(4) Alphabetical List of Post Offices in Pakistan.— Heads of Circles.

**708.** For this purpose, each Head of a Circle and other officers concerned should have the publications concerned carefully examined and thoroughly revised in due time and, on the dates specified in the following clauses, send to the office of the Director-General a copy of each of the publications corrected in all respects as far as his Circle is concerned.

(*a*) The *Classified List of Post Offices, District Mail Offices, Mail and Sorting Offices and Mail Sorting and Transportation Sections in Pakistan (with Appendices)* is published in September every fifth year as corrected upto 1st July of that year. Corrected copies showing how the list will stand on the first day of the month of July of the year of publication should be sent so as to reach the Director-General's office not later than the 20th July of that year.

(*b*) The *List of Officers of the Pakistan Post Office Department* is issued each year as corrected up to the 1st January. Corrected copies of the list should be sent so as to reach the Director-General's office not later than the 15th January each year.

(*c*) The *Post Office Guide* is published in September of every fifth year as corrected upto 1st July of that year. The lists of the post offices authorised to pay money orders by pay orders should be corrected to show how they will stand on the first day of the month of July of the year of publication and the corrected copies of the lists sent so as to reach the Director-General's office not later than the 15th July of relevant year.

(d) The Alphabetical List of Post Offices In Pakistan is published every fifth year as corrected upto 1st July of the year of publication. Corrected copies showing how the Alphabetical List of Post Offices in Pakistan will stand on the first day of the month of July of the year of publication should be sent by the Heads of Circles to the Director General not later than the 31st July of that year for arranging printing.

**709.** Heads of Circles are also responsible for the accuracy of all portions of all publications mentioned in the above rule relating to their Circles. They should report monthly all corrections, if any, to these publications to the Director-General for notification in the Director General's circulars. The memorandum of corrections should be prepared in duplicate and one copy being sent to the Director-General's office on 5th of each month and the other copy retained in the Circle office. If in any month there are no corrections to report, no memorandum need be sent. The memoranda should be numbered serially throughout the calendar year so that the Director-General may know whether all issues have been received or not.

### Forms of deeds and other documents

**710.** Forms of deeds and other legal documents required for departmental purposes will be drawn and drafted by the Department and sent to the Law Division, Government of Pakistan through the Director General for vetting.

**Note.—**Direct applications by officers of lower rank or Heads of Circles to Solicitor, Law Division, Government of Pakistan or other Law Officers, for forms or for opinions are prohibited.

### Publications for sale

**711.** (1) The names of the publications and books of forms which are issued for sale to the public and the offices to and by which they are supplied, are given in the table below. The supplies will be made to Head Post Offices only in accordance with instructions issued by Heads of Circles or on requisitions made *by means* of indent or a *letter* on the supplying offices. The requisitions must, in the case of the Post Offices, be submitted through the Divisional Superintendent or First class postmaster concerned: –

(2) The names of the sub-offices authorised to sell publications and books of blank forms will be communicated by the Heads of Circles to the head offices and the Divisional Superintendents concerned.

(3) Sub-offices, as may be selected by the Head of the Circle, will obtain the supply of publications and books of blank forms from the Head Office concerned in which they are in account with.

## LIST OF PUBLICATIONS AND BOOKS OF FORMS FOR SALE

| Names of publications, forms or books of forms.<br>1 | Offices by which supplied.<br>2 | Offices to which supplied.<br>3 | Remarks (if nay).<br>4 |
|---|---|---|---|
| (1) Report on the work of the Pakistan Post Office Department. | Postal Stock Depots | Head Post Offices | The selling price will be as indicated on the cover/form/book, etc. |
| (2) Post Office Guide. | Ditto | Ditto | Ditto |
| (3) Post Office Pocket Guide in English and in Urdu. | Ditto | Ditto | Ditto |
| (4) Book of blank forms of inland money order (ordinary and v.-p.) | Postal Stock Depots | Ditto | Ditto |
| (5) Book of certificate of posting. | Postal Stock Depots | Ditto | Ditto |
| (6) Book of acknowledgment for registered articles of the letter or parcel mail. | Ditto | Ditto | Ditto |
| (7) Identification Cards | Ditto | Ditto | Ditto |

| Names of publications, forms or books of forms. 1 | Offices by which supplied. 2 | Offices to which supplied. 3 | Remarks (if nay). 4 |
|---|---|---|---|
| (8) Agricultural Loan Pass Book. | Postal Stock Depots | Head Post Offices | Ditto |
| (9) Pakistan Highway and Motorway Code Book. | Ditto | Ditto | Ditto |
| (10) Tender Form M-51(*b*) Conditions of Tender M-51(*c*). Agreement Forms M-50, (Revised) and M-51(a). | Ditto | Ditto | Ditto |
| (11) Any other saleable form, book or publication. | Ditto | Ditto | Ditto |

**Note.**—The publications shown at serial No. 1 to 3 will be supplied free of charge for departmental use.

**712.** (1) Each supply will be accompanied by an invoice in form SK.53 (b). When the supply is made by Postal Stock Depots, the invoice will contain the number of copies supplied for sale and, where necessary, the number supplied for departmental use will be separately entered. The officer in charge of the office concerned should, after checking the entries in the invoice, sign and file it. The invoices will be numbered in consecutive annual series for each office and filed in the serial order of their numbers.

(2) Postage stamp representing the value of copies sold by the head office (including those supplied to and sold at subordinate offices) should be affixed in the space provided for the purpose on the back of the invoice and defaced with the date-stamp or with the combined date-stamp and obliterator, where available, in the presence of the officer in charge of the office concerned. Service postage stamps may be accepted in payment of the value of the publication and books of forms mentioned above, on receipt of written applications from officials entitled to use such stamps, the applications being filed with the relative invoices.

**Note.—**In offices where, on account of the heavy sales of publications, the space on the back of the invoice [Form SK. 53 (b)] is insufficient for the purpose of affixing postage stamps representing the value of copies sold, a separate blank book or error book may be maintained for pasting such postage stamps under each date. A stock book showing separately the daily slae of each publication, the value realised and the balance on hand should also be maintained. The total of the value realised in respect of all publications each day should agree with the total value of postage stamps affixed in the book mentioned above.

(3) The publications or books of forms may also be sold on realization of their value through postal draft, bank draft, money order or cash deposited in the post office through receipt ACG-67 by the purchaser.

(4) A record of the names and addresses of persons who normally purchase the Post Office Guide should be kept and, on receipt of fresh editions, they should be informed of the fact by service post cards.

**713.** On receipt of a supply the officer should send an acknowledgement to the Postal Stock Depot where it should be filed with the copy of the invoice to which it relates.

**714.** Sub-offices or mail offices, may obtain copies of publications for sale, on requisition, when required from the head post office.

**715.** Copies of the *Report on the work of the Pakistan Post Office Department* are also supplied to post offices for sale to the public by the Head Postmaster concerned on receipt of requisitions. The requisitions should be sent direct to the Manager, Postal Stock Depot concerned.

**715/1.** Head post offices as receive supplies of the *Post Office Guide* direct from the Postal Stock Depots, should submit every year to the Head of the Circle concerned before the 10th of July a statement showing the number of copies of the publication sold during the preceding financial year. Copies sold at sub-offices should be included in the statement of the head offices to which they are subordinate. Head offices should submit their own and sub-office statements direct to the Head of the Circle.

**716.** Copies of the *Post Office Manuals* and the extracts from them, *Rules for Branch Offices* as well as the *Codes* issued by the Auditor-General and Controller-General Accounts, may be issued on payment from the Postal Stock Depots for the private use of the staff requiring them. The Postal Stock Depots will receive copies in lump from the Press or Publication Branch, under the orders of the Director-General on indent according to their requirements. The requisitions should be sent direct to Manager, Postal Stock Depot accompanied with the postal draft or bank draft of any commercial bank representing the cost of publications.

**716/1.** Inspecting officers should at the time of their inspection of the Postal Stock Depots carefully check the invoices of the saleable publications referred to in rule 716 to see whether remittances representing the price or value of publications have been received and have been credited to the accounts of the Government.

**717.** Officers of the Pakistan Post Office Department who require copies of publications referred to in rule 716 for their private use, will indent on the Manager, Postal Stock Depot with a remittance of the price by service money order. For this purpose as well as for the sale of the technical publications to persons outside this Department, the Postal Stock Depot will maintain a separate account for them.

**718.** As soon as invoice No. 1 for the current official year is received, the officer in charge of the office concerned should note on it the number of each of the publications and books of forms remaining unsold until then. When a new or revised edition of a publication or form is received, all the unsold copies of the obsolete publication or form should be put aside pending the next inspection or, in the case of a head post office, the next verification of the balances of the office.

**719.** The inspecting officer should see that the invoices are in an *unbroken series* and that the value of the copies received for sale as entered in the invoices *minus* the value of unsold copies in hand is represented upon the invoices by postage stamps or by the amount realized, if any and credited to the Government. He should also note below the last postage stamp affixed to the invoice under each head, the number of unsold copies in hand and initial

and date this entry. If any copies have become obsolete, he should destroy them by tearing into pieces for sale as waste paper and make a note on the invoice under his signature stating the number and value of the copies destroyed. If his visit is the first one after receipt of the first invoice for the year, the inspecting officer should see that the number of copies of each of the publications and books of forms remaining unsold on the date of the receipt of the first invoice of the year has been correctly noted on the invoice by the officer concerned, initial these entries and then destroy by shredding the previous year's invoices for subsequent sale as waste paper.

**720.** When no copies of publications or books of blank forms for sale are to be dispatched on the 30th June, the Postal Stock Depot will on that date forward to every office supplied by it with such publications and books, a Postal Service postcard [Form S.K.-53(*a*)] with the words "articles of stock" scored out, intimating the closing No. of the annual series of invoices of publications and books of forms.

**721.** *Cancelled.*

**722.** *Cancelled.*

**Thumb and finger impressions**

**723.** In all cases in which money is paid to illiterate persons on account of pay, wages, contingent charges, money orders, savings bank withdrawals or for any other purpose or in which insured articles are delivered to such persons, the payee's or addressee's *thumb-impression* should, whenever *practicable,* be taken on the proper document (acquittance roll, receipt, warrant of payment, acknowledgment, money order, application for withdrawal, etc.). In case of a male person the thumb impression of left hand and in case of female the thumb impression of right hand should be obtained.

**724.** When the thumb and finger impressions of an official are required on any document in connection with his appointment or retirement or on any other occasion, the officer in whose presence the impressions are taken should enter his name and designation below the impressions as well as the date on which they are taken.

**725.** In taking these impressions, printer's ink (which is supplied for use with metal stamps) should be used with the special pad provided for the purpose, and the following instructions should be observed: –

All grease and dirt should first be carefully removed from the ball of the left thumb which should then be wiped dry, laid on the inked pad and very lightly rolled left to right until it is sufficienty

inked. The thumb should then be very lightly rolled on the document on which an impression is required. It should be fairly laid on the paper and a complete impression obtained by rolling it once from left to right. Where finger impressions are also, required, the same process should be repeated with each of the fingers of the hand in turn until impressions of all have been obtained. It should be recollected that if the thumb or any of the fingers is rubbed or allowed to slip, either on the pad or paper, a good impression cannot be secured. It is always advisable to take one or two experimental impressions on waste paper before finally making impressions on any documents.

### Alterations in names of officials

**726.** (1) Heads of Circles may notify in their circular or general letters alterations in the names of all subordinates except those whom they have not the power to appoint. In the case of the latter officials, such alterations should be proposed to the Director-General for notification in his circulars. Nevertheless any alteration in the name of any official in BPS 1 to 15 and any officer in B.P.S. 16 and above in the Department must be notified in the Director General's Circulars.

(2) The Government servant, desiring to change his name should be required to publish an advertisement (specimen noted below), of the change of his name in at least three different local newspapers and if he is a resident of another province, in one of the leading newspapers of that province as well. After this has been done, and satisfactory proof furnished, the change in name may be recognised. In the case of an officer in B.P.S 16 or above, a Notification should also be published in the official Gazette, and necessary alterations should be made both in the Gradation and Seniority. Lists and intimation also sent to the Director of Accounts, with a view to his making a similar alteration in his office records and the History of Services of officers.

### NOTICE

I ..... of the ..... (name of service) ..... do hereby give notice of the change of my name to .....

(Signature)

**Note.—**Alterations in the names of women employees consequent on their marriage should be notified on production of an authenticated copy of Nikahnama.

**727.** } *Cancelled.*
***to*** }
***735.*** }

**Uniforms, etc.**

**736.** (1) The supply of uniforms to certain members of the staff of the Pakistan Post Office Department is made solely in the interest of Administration. The provision of uniform and umbrellas or of water proof clothing cannot be regarded as a pre-requisite or as a part of the conditions of service of the staff, and Government reserve the right to restrict or withdraw the supply of uniforms to any particular classes of employees or on any particular scale when funds may not be available for the purpose or for any other reason. Government do not recognize any claim as of right on the part of the employees of the Department to be provided with uniforms for the performance of their work or for the purpose of saving or protecting the private clothing of the staff. This principle applies to the supply of cotton as well as warm clothing and of umbrellas and waterproofs. Regularly appointed employees only will be supplied with uniforms. Uniforms may be supplied to temporary officials only if their employment is likely to extend beyond a period of six months. However extra departmental security guards engaged on fixed emoluments may be supplied with uniforms.

(2) All officials employed in the Pakistan Post Office Department must be cleanly and neatly dressed while on duty. It will be part of the duties of all heads of offices and inspecting officers to see that uniforms and warm clothing where supplied are actually worn on duty and are kept clean and in good condition. Appearance on duty without a uniform where supplied or in a dirty or tattered uniform will be treated as an offence rendering the offender liable to punishment. Heads of offices will also hold periodical kit inspections at which each person will be required to produce all the articles of clothing supplied to him, and the result of such kit inspection should be entered in order book. Cases in which uniforms have been lost, damaged, or rendered prematurely unserviceable should be investigated and the wearers, if held responsible, should be ordered to make good the whole or part of the loss. Clear orders should also be issued prohibiting the wearing of the uniforms, etc., while off duty. Winter uniforms and warm clothing that have to last another season should be withdrawn if considered appropriate, from the wearers at the end of the cold weather. Such items should be got washed and kept back in stock and reissued at the beginning of the next cold season.

(3) Liveried staff wearing pants and shirts must wear their belts in addition to prescribed uniforms. All the entitled uniformed staff must be obliged to wear their name plates when on duty.

**737.** Uniforms and liveries will be supplied to the incumbents of the following posts as indicated against each:

| S. No. | Particulars of Posts | Items of uniforms to be supplied **Summer Uniforms** | Items of uniforms to be supplied **Winter Uniforms** |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1. | Mail Overseer, Cash Overseer Mail Guard, Mail Peon, Cleaner Runner, Porter, Head Porter, Van Peon, Attendant, Plumber, Wireman, Electric Fitter, Electric Mistry, Electrician, Mason, Carpenter, Duplicating Machine Operator, Record Keeper, Stamp Vendor, Delivery Agent, Inspector of Naib Qasids, Assistant Inspector of Naib Qasids, Conservancy Inspector, Security Guard, Security Supervisor working in Cantonment and Municipal Limits of Towns and Cities specified in Note 1 below. | Pant-Shirt (Pant Navy Blue colour and Shirt Silver Grey colour) Two suits each year.<br>Moccasin shoes (Black Colour). One Pair each year).<br>Peak-Cap (Navy Blue colour) One each year.<br>Socks (Nylon) (Black colour) One pair each year.<br>Umbrella (Black colour) One in three years. | Pant-Shirt (Woollen mixed cloth) (Pant Navy Blue colour and Shirt Silver Grey colour).<br>One suit in two years.<br><br>Socks (Warm) (Black colour)<br><br>One pair in two years.<br><br>Jersey (Woollen mixed)<br>(Navy Blue colour)<br>One in two years. |
| 2. | Mail Overseer, Cash Overseer, Mail Guard, Mail Peon, Cleaner Runner, porter, Head Porter, Van Peon, Attendant, Plumber, Wireman, Electric Fitter, Electric Mistry, Electrician, Mason, Carpenter, Duplicating Machine Operator, Record | Shalwar Qameez (Silver Grey colour) Two suits each year.<br><br>Peshawari Chappal (Black colour)<br>One pair each year.<br><br>Peak-Cap (Navy Blue colour)<br>One each year. | Shalwar Qameez (Woollen mixed coth) (Silvery Grey colour)<br>One suit in two years.<br><br>Socks (Warm) (Black colour)<br>One pair in two years. |

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| | Keeper, Stamp Vendor, Delivery Agent, Inspector of Naib Qasids, Assistant Inspector of Naib Qasids, Conservancy Inspector, Security Guard, Security Supervisor working in Pakistan Post Office Department except performing duties in Towns and Cities specified in Note 1 below. | Socks (Nylon) (Black colour)<br>One pair each year.<br><br>Umbrella (Black colour)<br>One in three years. | Jersey (Woollen mixed)<br>(Navy blue colour)<br>One in two years. |
| 3. | Mali, Head Mali, Sanitary Worker, Naib Qasid, Qasid, Daftry, | Shalwar Qameez. (Silver Grey colour)<br>Two suits each year.<br><br>Peshawari Chappal (Black colour)<br>One pair each year.<br><br>Peak-Cap (Navy Blue colour)<br>One each year.<br><br>Socks (Nylon) (Black colour)<br>One pair each year.<br><br>Umbrella (Black colour)<br>One in three years. | Shalwar Qameez (Woollen mixed cloth) (Silver Grey colour)<br>One suit in two years.<br>Socks (warm) (black colour) One pair in two years.<br><br>Jersey (Woolen mixed)<br>(Navy blue colour)<br>One in two years. |
| 4. | Postman, Village Postman, Head Postman, Overseer Postman, Sorting Postman in the Department except in N.W.F.P Circle. | Pant-shirt. (Pant Navy blue colour and Shirt Silver Grey colour.)<br>Two suits each year.<br>Moccasin Shoes (Black colour)<br>One pair each year.<br>Peak-Cap (Navy blue colour)<br>One each year.<br>Socks (Nylon) (Black | Pant-Shirt,<br>(Woollen mixed cloth)<br>(Pant Navy blue colour),<br>Shirt (Silver grey colour)<br>One suit in two years.<br>Socks (Warm) (Black colour) |

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| | | colour)<br>One pair each year.<br>Umbrella (Black colour)<br>One in three years. | One pair in two years.<br>Jersey (Woollen mixed)<br>(Navy blue colour)<br>One in two years. |
| 5. | Postman, Village Postman,<br>Head Postman, Overseer Postman Sorting Postman in N.W.F.P Circle. | Shalwar Qameez (Silver Grey colour)<br>Two suits each year.<br>Peshawari Chappal (Black colour)<br>One each year.<br>Socks (Nylon) (Black colour)<br>One pair each year.<br><br>Umbrella (Black colour)<br>One in three years. | Shalwar Qameez (Woollen mixed cloth) Silver Grey colour)<br>One suit in two years.<br>Socks (Warm) (Black colour)<br>One pair in two years.<br>Jersey (Woollen mixed)<br>(Navy blue colour)<br>One in two years. |
| 6. | Mail Overseer, Cash Overseer, Head Postman, Sorting Postman, Overseer Postman, Head Porter, M.S.T. | Two red Chevrons<br>One each year<br>(In addition to normal items of uniforms). | Normal items of uniforms. |
| 7. | Runner (working in a place where the annual rainfall is 30 inches or above). | Normal items of uniforms. | Water Proof Coat with a Hood<br>(Navy blue colour)<br>One in four years<br>(In addition to normal items of uniforms). |
| 8. | Runner (working at a hill station with a height of 5000 feet or more above the sea level. | Normal items of Uniforms. | Over coat (Woollen Mixed)<br>(Navy blue colour)<br>One in four years<br>(In addition to normal items of uniforms). |
| 9. | Officials working in Shipping branches of the International Mail Office / Foreign Post. | Shalwar Qameez (Silver Grey colour)<br>Two suits each year.<br>Peshawari Chappal (Black colour) | Shalwar Qameez (Woollen mixed cloth) (Silver Grey colour)<br>One suit in two |

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| | | One pair each year.<br>Peak-Cap (Navy blue colour)<br>One each year.<br>Socks (Nylon) (Black colour)<br>One pair each year.<br>Umbrella (Black colour)<br>One in three years. | years.<br>Socks (Warm) (Black colour)<br>One pair in two years.<br>Jersey (Woollen mixed)<br>(Navy blue colour)<br>One in two years. |
| 10. | Assistant Superintendent MST (Air Mail), Platform Inspector, Air Mail Agent, Floor Supervisor, Guide, Inspector. | Shalwar Qameez (Silver Grey colour)<br>Two suits each year.<br>Peshwari Chappal (Black colour)<br>One pair each year.<br>Peak-Cap (Navy Blue colour)<br>One each year.<br>Socks (Nylon) (Black colour)<br>One pair each year.<br>Umbrella (Black colour)<br>One in three years. | Shalwar Qameez. (Woollen mixed cloth) (Silver grey colour)<br>One suit in two years.<br>Socks (Warm) (Black colour)<br>One pair in two years.<br>Jersey (Woollen mixed)<br>(Navy blue colour)<br>One in two years. |
| 11. | Drivers (all drivers including staff car drivers working in the Department. Other than two wheel motor vehicles drivers). | Shalwar Qameez (Silver Grey colour)<br>Two suits each year.<br>Peshawari Chappal (Black colour)<br>One pair each year.<br>Peak cap (Navy blue colour<br>One pair each year.<br>Socks (Nylon) (Black colour)<br>One pair each year.<br>Umbrella (Black colour)<br>One in three years. | Shalwar Qameez (Woollen mixed cloth) (Silver Grey colour)<br>One suit in two years.<br>Socks (Warm) (Black colour<br>One pair in two years.<br>Jersey (Woollen mixed) (Navy blue)<br>One in two years. |
| 12. | Motorcycle Driver. (Excluding in the N.W.F.P. Circle). | Trouser Shirt (Navy Blue colour)<br>Two suits each year.<br>Moccasin Shoes (Black colour) | Shalwar Qameez (Woollen mixed cloth) (Silver Grey colour)<br>One suit in two |

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| | | One pair each year.<br>Socks (Nylon) (Black colour)<br>One pair each year.<br>Crash helmet<br>One in ten years.<br>Water Proof coat with a hood<br>(Navy blue colour)<br>One in four years. | years.<br>Socks (Warm) (Black colour)<br>One pair in two years.<br>Jersey (Woollen mixed)<br>(Navy blue colour)<br>One in two years. |
| 13. | Motor Cycle Drivers working in N.W.F.P Circle. | Shalwar Qameez (Silver Grey colour)<br>Two suits each year.<br><br>Peshawari Chappal (Black colour)<br>One pair each year.<br>Socks (Nylon) (Black colour)<br>One pair each year.<br>Crash Helmet One in ten years.<br><br>Water Proof Coat with a hood<br>(Navy blue colour)<br>One in four years. | Shalwar Qameez (Woollen mixed cloth) (Silver Grey colour)<br>One suit in two years.<br><br>Socks (Warm) (Black colour)<br>One pair in two years.<br><br>Jersey (Woollen mixed)<br>(Navy blue colour)<br>One in two years. |
| 14. | Delivery Agent using a Motorcycle, Dispatch Rider, Motorcycle Rider (Working in places where average of the daily minimum temperatures prevailing during the coldest month of the year is 45 degrees Fahrenheit or 7.2 degrees Centigrade or below). | Normal items of uniforms | Over coat (Woollen Mixed cloth)<br>(Navy blue colour)<br>One in five years.<br>Gloves (Warm) (Black colour)<br>One in two years<br>In addition to normal items of uniforms. |
| 15. | Male Counter Staff up to BPS-11 of specified GPOs namely:<br>Attock, Bahawalpur, Chakwal, Faisalabad, | Pant-Shirt (Pant Navy Blue colour and Shirt White colour with red lining)<br>Two suits each year. | Pant-Shirt (Woollen mixed cloth)<br>(Pant Navy blue colour and Shirt white with red |

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| | Gujranwalla, Gujrat, Hyderabad, Islamabad, Jacobabad, Jehlum, Karachi, Kasur, Lahore, Larkana, Multan, Nawabshah, Puno Aqil Cantt, Quetta, Rawalpindi, Sargodga, Sheikhupura, Sialkot, Sukkur, including staff working in Post Malls and Express Post Centers at all these stations. | Moccasin Shoes (Black colour)<br>One pair each year.<br>Socks (Nylon) (Black colour<br>One pair each year. | lining)<br>One suit in two years.<br>Socks (Warm) (Black colour)<br>One pair in two years.<br>Coat (Woollen mixed cloth)<br>(Maroon colour)<br>One in two years. |
| 16. | Male Counter Staff up to BPS-11 working in Peshawar GPO, Express Post Centre, Peshawar and Peshawar Post Mall. | Shalwar Qameez (Sky blue colour)<br>Two suits each year.<br>Peshawari Chappal (Black colour)<br>One pair each year.<br>Socks (Nylon) (Black colour)<br>One pair each year. | Shalwar Qameez (Woollen mixed cloth)<br>(Sky blue colour)<br>One suit in two years.<br><br>Socks (Warm) (Black colour)<br>One pair in two years.<br><br>Coat (Woollen mixed cloth)<br>(Maroon colour)<br>One in two years. |
| 17. | Female Counter Staff up to BPS-11 of specified GPOs as indicated in column 2 against serial No.15 above including Peshawar GPO and staff working in Post Malls and Express Post Centres at all these stations. | Shalwar Qameez (Qzmeez white colour with red lining and Shalwar white colour)<br>Two suits each year.<br>Doppta (Red colour)<br>Two in each year.<br>Moccasin Shoes (Black colour)<br>One pair each year.<br>Socks (Nylon) (Black colour)<br>One pair each year. | Shalwar Qameez (Woollen mixed cloth) (Qameez white with red lining and Shalwar white colour)<br><br>One suit in two years.<br>Doppta (Red colour)<br>One in two years.<br>Socks (Warm) (Black colour)<br>One pair in two |

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| | | | years.<br>Coat (Woollen mixed cloth) (Maroon colour) One in two years. |

**NOTE 1.**__ Pants and shirts will be supplied to the staff shown in column 2 at Serial No.1 above working only in the Cantonments and Muncipal limits of the towns and cities, namely Attock, Bahawalnagar, Bahawalpur, Chakwal, Faisalabad, Gilgit, Gujranwalla, Gujrat, Hyderabad, Islamabad, Jhang, Jehlum, Karachi, Kasur, Khanewal, Khuzdar, Lahore, Loralai, Mandi Bahauddin, Mianwali, Mirpur (AK), Mirpur Khas, Multan, Muree, Muzaffarabad, Narowal, Okara, Quetta, Rahim Yar Khan, Rawalpindi, Sahiwal, Sargodha, Sialkot, Sibi, Sukkur, Turbat and Wah Cantt.

**NOTE 2.**__ The words "Pakistan Post" will be provided on the left pocket of Shirt / Qameez / Jersey and on Peak-Cap.

**NOTE 3.**__ The Name Plate made of plastic measuring 60 millimeters by 15 millimeters will have red back ground with single name in white colour duly engraved. It will be displayed on the right side of the chest by the official concerned. The name plate to each entitled uniformed staff will be provided once in three years.

**NOTE 4.**__ The entitled female employees other than counter staff of specified GPOs will be provided Doppatta of Silver Grey colour instead of the Peak Cap where admissible.

**NOTE 5.**__ The entitled female employees will be provided Moccasin Shoes where admissible.

**NOTE 6.**__ Wide belt of Navy blue colour to staff entitled to supply of Pant-Shirt (Pant Navy Blue, Shirt Silver Grey) will be issued once in three years.

**NOTE 7.**__ For the purpose of fabrication and supply of water proof Coat with hood and / or Over Coat to runner working at specified stations the head of the circle will prepare lists of such places in consultation with the Pakistan Meteorological Department for furnishing to the Director General, Pakistan Post Office Department, (a) which have annual rain fall of thirty inches or more, and (b) which have a height of five thousand feet or more above sea level.

**NOTE 8.**__ Postman bag will be supplied to Postmen once in three years.

### Fabrication, Supply and Maintenance of Uniforms

**737/1.** (1) The fabrication of the uniforms will be arranged by the Director General who will make the most economical and efficient arrangements for their stitching and supply.

(2) A Measurement Card (in triplicate) should be prepared in respect of each official entitled to the supply of uniforms in the proforma shown below.

**MEASUREMENT CARD** Serial No.....

Name of the official .....
Designation .....

Name of the Unit.....
Size of Peak Cap.....
Size of Foot wear .....

| Size of Shalwar/Pants. | Size of Qameez/Shirt |
|---|---|
| 1. Length ..... | 1. Length ..... |
| 2. Bottom..... | 2. Shoulder ..... |
| 3. Waist ..... | 3. Sleeve..... |
| 4. Hip..... | 4. Chest..... |
| 5. Inside leg..... | 5. Waist..... |
| | 6. Collar..... |

(3) One copy of this Measurement Card will be kept with the Unit where the official is employed. Two copies thereof will be kept in the Postal Stock Depot, one for reference purposes by the Postal Stock Depot and the second one for he use of the tailors. Stitching and fabrications will be strictly in accordance with particulars noted in the Measurement Cards.

(4) If fabrication of uniforms according to individual measurement is not practicable, the Director General may, at his discretion have the uniforms fabricated on the standardize sizes as may be determined by him.

(5) Each Postal Stock Depot and Unit Office will maintain in different sizes small reserve of cotton and warm uniforms not exceeding 5% of the number of uniformed staff. Such uniforms will be issued temporarily to the officiating staff or to seasonal staff and will be taken back and after washing kept in stock on termination of services of such officials.

(6) Name plates will be issued for use with uniforms once in three years. If name plates, belts, etc; are damaged or lost before the supply is due, they shall be replaced at the cost of the official concerned.

(7) The staff will be responsible for the care and cleanliness of their uniforms and for repairing them at their own cost.

(8) All officials must be cleanly and neatly dressed while on duty. They should not wear uniforms while off duty. Heads of offices should hold periodical Kit Inspections and punish all the delinquents. Attention of Inspecting officers is particularly invited to the relevant question in the inspections on the subject issued by the Director General from time to time.

### Appeals against disallowances in audit

**738.** In cases where a reference to the Government of Pakistan, or to the Director-General, is made by the Director-General or the Head of a Circle, as the case may be, as the result of an objection raised in audit, such reference should invariably be accompanied by a copy of the Audit officer's objection and of any further explanations he may have given in connection with it.

### Production of records before courts

**739.** A summons from a court of Civil or Criminal Jurisdiction to produce any of the records of a post office or mail office or a certified extract from or copy of any such records will, unless otherwise ordered, be complied with. In the case of post or mail offices, the summons will usually be received through the Divisional Superintendent concerned. When any journal or other record is produced in court and admitted in evidence, the officer producing it will ask the court to direct that only such portions of the records as may be required by the court shall be disclosed.

**740.** When the summons relates to savings bank, cash / savings certificate or money order books, the production of which is governed by the provisions of Bankers Books Evidence Act, 1891 (Act XVIII of 1891) and Act I of 1893, the postmaster will at once prepare a certified copy of the entry or entries giving the information called for, and forward this to the court. The certificate to be written at the foot of the copy will be in the form below, and will be signed and dated by the postmaster:—

> I hereby certify that this is a true copy of an entry / entries contained in the (name of record), one of the ordinary books of this post office which is still in my custody, and that this entry was made in the usual and ordinary course of business.
>
> *A. B.,*
> *Postmaster*
> *Date*..... ..... *Post Office.*

**741.** On receipt of a summons the Superintendent of post offices or MST concerned, as the case may be, will decide whether any objection should be taken under Qanun-e-Shahadat, 1984 to the production of any records, and if he thinks that objection should be taken, he should refer the case at once for the order of Head of the Circle reporting at the same time such particulars as are known regarding the case.

**742.** All cases in which an express order is received from a court for the production of any savings bank, cash certificate or money order book, must

also be reported immediately to the Head of the Circle, stating the date on which book is to be produced and the court must be informed at the same time that this has been done. The Head of the Circle will decide whether the book will be produced or whether notice will be given to the court his of intention to show cause against the order.

**NOTE.**— All summons received direct by post offices (except first class head offices) and mail offices will be referred to the Superintendent for orders and such particulars as are known to the postmaster, head sorter or mail agent regarding the case should be reported at the same time.

### Grant of Railway Duty Passes to officers and officials of the Department

**742A.** *Use of duty passes.*— Railway passes will be supplied to certain classes of officers and officials of the Pakistan Post Office Department whose duties involve touring. A list of such officers and officials is given in the Annexure to this Chapter. The passes are available solely for journeys undertaken by officers and officials in the course of their duty within their respective jurisdictions and are not available for journeys on transfer. Certain officers of the Pakistan Post Office Department have to tour all over Pakistan and passes for them are issued from the Railway Division, Government of Pakistan. Misuse of the passes either by the holders themselves or by others through the negligence of the holders will be viewed seriously entailing severe punishment and may result in dismissal from Government service.

**742B.** *(1) Passes will be issued by official designations.*— Pass will be issued by official's designation only and not in the name of any particular individuals. The passes must remain in the personal custody of the officer or official who is holding the post at the time. As an exception, however, the passes intended for Assistant Postmaster General, Assistant Director, Controller, Bag Control Office, Investigating Assistant Superintendent, Sorting Assistant Superintendent and of Stenographer or Stenotypist should remain in the custody of the Postmaster General or a Deputy Postmaster General as decided by the Head of the Circle and should be issued only as and when required and should after use be obtained for custody.

(2) When handing over charge of his post the Government servant holding the card pass must surrender it forthwith to his successor or authority concerned under receipt, as the case may be.

**742C.** *(1) Renewal of Passes.*— The passes should be renewed periodically from the Pakistan Railways Headquarters. In the event of loss of pass the loss should be notified to the Railway Authorities and disciplinary action taken against the official responsible for the loss.

(2) In the event of loss of pass issued by the Railway Board, the officer or official to whom it was issued will be liable to bear all costs which may be incurred by the Railway Authorities in advertising the loss to obviate its fraudulent use by unauthorized parties.

**742D.** *Classifications of officials.*_ The class of pass for each officer or official will be determined by the distribution in the category of Government servants for the purpose of travelling allowances as detailed in the Manual of Travelling Allowance Rules read with rule 17 et seq of the Supplementary Rules. None of these officers must however, travel by a class higher than what he is personally entitled to. Any officer disobeying this rule will render himself liable to severe disciplinary action. There is no objection to the holder of higher class pass travelling by a lower class.

**742E.** *Overseers include mail as well as cash overseers.*_ The term overseer" includes line overseers, mail overseers and cash overseers. Superintendents will be personally responsible to see that the passes are not misused.

**742F.** *Passes for Naib Qasids.*_ No separate passes will be issued for Naib Qasids (Orderly Peons). The authorization for travel of a Naib Qasid will be included by the Railway Authorities in the card pass of the concerned touring officer or official. No private servants will be allowed to travel on the passes. Cases of misuse apart from action under Criminal Law will be seriously noticed.

**742G.** *(1) Identification of Pass holder.*_ Except in the case of officers in Basic pay scale 16 and above the holder of the pass should sign on the reverse of the pass showing the date of its receipt. When handing over charge of his office and the pass, he must get the relieving official to sign and date the pass in his presence if possible, below his own previous signature.

(2) Any officer or official of the Pakistan Post Office Department holding the Railway pass should be prepared to sign any memorandum book presented by a ticket collector or ticket checking officer, if called upon to do so for the purpose or providing the holder's identity.

(3) While travelling on duty an officer or official of the Pakistan Post Office Department must carry the detailed tour programme approved by the competent authority for showing to the ticket collector or ticket checking officer when called upon to do so for proving bonafide of his travel in the interest of Government work.

**Annexure to Chapter XI**
**(Vide rule 742A)**
**Annexure "A"**

**List of Pakistan Post Office Department officers and staff for whom Railway passes over the whole of Pakistan or part of Pakistan are to be issued.**

**PAKISTAN POST OFFICE DIRECTORATE GENERAL**

**Passes will be required for the jurisdiction stretching over the whole of Pakistan.**

1. Director General.
2. Additional Director General.
3. Deputy Director General.
4. Director.
5. Deputy Director.
6. Assistant Deputy Director General.
7. Assistant Director.
8. Civil Engineers of the Directorate.
9. Private Secretary.
10. Superintendent.
11. Personal Assistant.
12. Qasid / Naib Qasid included in the card passes of their officers.

**CIRCLES**

**Passes will be required for the area of the particular Circle concerned.**

1. Post Master General.
2. Additional Postmaster General.
3. Deputy Postmaster General.
4. Assistant Postmaster General.
5. Assistant Director.
6. Programmer (Computer).
7. Assistant Engineer.
8. Sub-Engineer.
9. Assistant Superintendent.
10. Private Secretary / Stenographers in the Circle.
11. Qasid / Naib Qasid included in the card passes of their officers.

## REGIONAL OFFICES

**Passes will be required for the jurisdiction of each of officers and officials**

1. Deputy Postmaster General.
2. Assistant Postmaster General.
3. Assistant Director.
4. Assistant Superintendent (Investigation / Sorting / Mail).
5. Sub-Engineer.
6. Stenographers.
7. Naib Qasids included in the card passes of their officers.

## POSTAL SERVICES DIVISIONS

**Passes will be required for the jurisdiction of each of officers and officials mentioned.**

1. Divisional Superintendent Postal Services.
2. Assistant Superintendents of Post Offices.
3. Stenographers.
4. Overseers.
5. Naib Qasid included in the card passes of their officers.

## MAIL SORTING AND TRANSPORTATION DIVISIONS

**Passes will be required for the jurisdiction of each of officers and officials mentioned.**

1. Divisional Superintendent, MST.
2. Superintendent, MST.
3. Sub-divisional Assistant Superintendent, MST.
4. Assistant Superintendent, MST.
5. Naib Qasid included in the card passes of their officers.

# CHAPTER XII

# BUDGET ESTIMATES AND CONTROL

## General Principles

**743.** All expenditure in connection with the Pakistan Post Office Department is incurred against the demands for grants sanctioned each year for the purpose under different specified heads in the Budget Estimates of the Department. The authorities empowered to sanction grants of money for expenditure are: –

(i) The National Assembly for all items of expenditure which are classed as "Voted", and

(ii) The Government of Pakistan in the Finance Division in respect of items which are classed as "Non-voted".

**NOTE.—** The criteria for classifying expenditure as "Voted" (other than charged expenditure) or "Non-voted" (charged expenditure) are given in Appendix No. 5 to this Volume.

**744.** The demands for grants both original and supplementary submitted to the vote of the Assembly and the grants sanctioned by the Finance Division to meet expenditure during each year under "Voted" and "Non-voted" heads, respectively, are based on estimates of requirements submitted on New Chart of Accounts to the Government of Pakistan by the Director General.

**745.** (1) The assignment of funds for expenditure on a specified object out of the sanctioned grants is known as appropriation. Cases must sometimes arise in which necessary or unavoidable expenditure chargeable against certain heads cannot be met from the sanctioned provision against those particular heads. In order to provide against such a contingency, various authorities are empowered to transfer funds originally granted under one head to supplement the grants under other heads. This process is called re-appropriation and is subject to a number of restrictions amongst which the following two are of fundamental importance: –

(i) Funds granted for "Non-voted" items of expenditure may not be re–appropriated to meet votable items and funds granted for "Voted" items may not be re-appropriated to meet non-votable items.

(ii) No re-appropriation may be made from the grant under one major head of account to another such grant without the

approval of the Pakistan Postal Services Management Board or Finance Division, as the case may be.

(2) In cases in which essential or unavoidable expenditure cannot be covered by permissible re-appropriation application must be made to the Government of Pakistan for a supplementary grant. Such grants will require the sanction of the National Assembly or of the Government of Pakistan in the Finance Division according as the expenditure to be covered thereby is classed as "Voted" or "Non-Voted", respectively.

**746.** It is strictly forbidden to incur expenditure chargeable to any head under which the unexpended balance of the sanctioned grant, as modified by duly authorized re-appropriations is insufficient to cover the expenditure.

**747.** The balances of all grants un-expended on 30th June of the year lapse, i.e., no expenditure incurred after that date can be met from such balances, but is chargeable against the sanctioned grants of the year in which it is incurred.

**748.** After the accounts of each year have been closed, the Director of Accounts, Pakistan Post Office Department prepares and submits to the Auditor General through Controller General of Accounts, the appropriation accounts with his report thereon in which actual expenditure charged in the accounts to each head is compared with the corresponding sanctioned grant. The appropriation accounts and report of the Auditor-General thereon are in due course considered and reported upon by the Public Accounts Committee, before which the Director-General has to appear to explain the reasons for the excesses, lapses and other irregularities brought to notice therein. Final excesses, if any, over grants under major heads as a whole have eventually to be regularized by the National Assembly or the Ministry of Finance as the case may be. Excesses under various sub-heads within the grant under a major head, which are covered by the un-expended balances under other sub-heads within that grant are also regularized by the Government of Pakistan and the Pakistan Postal Services Management Board, as the case may be, before the year is closed.

### Preparation of Estimates
### (a) General

**749.** In connection with the demands for grants, Budget and Revised Estimates of revenue and expenditure are required to be prepared.

**750.** *Deleted.*

**751.** The budget and revised estimates are framed with the object of furnishing the Government of Pakistan and the National Assembly with accurate and detailed information regarding the anticipated revenue and expenditure of the ensuing and current years in connection with the various activities of the Department.

**752.** *Deleted.*

**753.** The responsibility for the preparation of the budget estimates of the Pakistan Post Office Department, which is submitted to Government each year, as well as for the submission of any estimates of demands for supplementary grants, lies with the Director General. The material on which such estimates are based is obtained by the Director General from the Heads of Circles and others concerned. The Director of Accounts prepares and submits to the Director General the revenue estimates of the Department and supplies certain other information detailed in subsequent rules. He also renders such assistance in the preparation of the budget estimate as may be settled in consultation with the Director-General and offers any opinion or advice in connection therewith that may be required by the Director General.

**753A.** The amounts to be included in the budget estimates may be divided into two parts, namely, standing charges and new expenditure. Standing charges constitute much the larger amount as it relates to charges which though they may vary from year to year are nevertheless not dependent upon the volition of the Head of the Department, for example, permanent establishment, travelling allowance, and contingent expenditure. All new items of expenditure will before being added to the standing budget come under the detailed scrutiny of Government even though they may be within the financial competence of a subordinate authority. The estimates under each part should therefore be prepared separately according to the instructions contained in this Chapter for each class of expenditure.

### (b) New Items of Expenditure

**754.** No provision for new expenditure may be included in the Budget without the prior approval of competent authority. The expression "New Expenditure" means not only expenditure on new schemes but also any abnormal increase in budget provisions for expenditure under existing heads, for example, an increase not justified by normal growth in the provision for temporary establishment, or for contingencies.

**755.** All proposals for new expenditure will be submitted for the approval of the Financial Adviser, Ministry of Postal Services. Nevertheless, December 15th is the latest date for the submission of these proposals to the Financial Adviser. Ordinarily no proposals will be accepted after that date.

Proposals for works should, like the proposals for other new items of expenditure, be submitted to the Finance Division for approval.

**756.** *Deleted.*

**757.** It is most important that proposals involving new expenditure that it is desired to introduce during any particular year should be submitted in ample time before the prescribed date to admit of their being fully considered and approved and taken into account for purposes of the preliminary schedule of demands relating to that year. In preparing the new items statements, attention should be given first to such proposals which have been thoroughly examined by the Heads of Circles, etc., and the necessity for which has been accepted by them as undisputed but which could not be given effect to for want of funds. No provision should be proposed for any proposals which have not been received and considered by the Heads of Circles nor should any lump provision be proposed for any item. On no account provision for proposed new items should be included under standing charges.

**758.** With this object in view, all such proposals originating with Heads of Circles should be sent in so as to reach the office of the Director General not later than 15th November.

**759.** Heads of Circles should not, however, defer submission of proposals of this nature until the last moment, but should submit them as soon as the necessity for the extra expenditure comes to their notice.

**759A.** (1) Statements in duplicate showing the requirements under each detailed head of working expenses in respect of new items of expenditure should be furnished by the Head of each Circle in forms Bgt. 17(Revised), 18(Revised), 19(Revised), and 20(Revised). For the purpose of the objects of expenditure to be shown in these new items statements, a new item includes, besides expenditure on establishment, rent or other recurring contingencies and non-recurring contingent expenditure. The arrangement of the detailed heads should be strictly the same as in form Bgt.2 (Revised) referred to in rule 768C and totals should be cast for each secondary unit, sub-division of the operational code and for the operational code as a whole. In case of staff the number of posts proposed to be created during the year in each cadre should be mentioned. It should be noted that new items of establishments whether falling within the powers of Heads of Circles to sanction or not, the need for permanent employment of which has been established, should be proposed in the first year only under the Secondary unit "Pay of Establishment—Temporary". The conversion of such establishment from temporary to permanent in the following years should be shown in the estimates of Standing Budget—Form No. Bgt. 2(Revised)—by including the

amount involved under the head "Pay of Establishment-Permanent" with a corresponding deduction under "Pay of Establishment— Temporary".

(2) In preparing these statements of new items of expenditure a careful distinction should be made in respect of increases which are of a permanent nature and those which are only seasonal or temporary. These should be grouped separately. In respect of new items under each sub-head a fully explanatory and descriptive memorandum should be submitted giving detailed reasons for the increase.

(3) It should be clearly understood that no new items can ordinarily be accepted for inclusion in the Revised Estimates. On the rare occasions in which it is necessary to provide funds for new services or new items cropping up during the course of the year, it should be scrutinized why these were not provided for in the original budget and why they cannot be postponed for consideration in connection with the next budget If satisfied on these points, it should be considered whether it would not be possible to curtail other expenditure so as to keep the total within the grant placed at the disposal of the Circle. Only proposals which satisfy the above conditions and for which funds cannot be made available either by appropriation or valid re-appropriation or which involve further outlay in a future financial year and to meet which no permanent recurring savings are available, should be included in such new item statements.

### (c) Main Heads and Demand Units

**760.** (1) The provision for expenditure of the Pakistan Post Office Department is sanctioned under the following heads: –

A. Expenditure charged to Revenue

Demand No. 18 – Expenditure chargeable to Revenue of the Pakistan Post Office Department.

B. Expenditure not charged to Revenue

Demand No. 70. – Capital outlay on Pakistan Post Office Department not charged to Revenue.

(2) Separate grants for "Voted" are sanctioned under each of these main heads. Grant for "Non-voted" is sanctioned only in Demand No. 18.

(3) The main grants are distributed under different operational codes.

## EXPENDITURE

**761.** (1) A list of operational codes of the Pakistan Post Office Department alongwith their descriptions under which these grants are distributed is given below:-

### LIST OF OPERATIONAL CODES

| OPERATIONAL CODE | OPERATION DESCRIPTION |
|---|---|
| 01. | Policy Formulation and Directions |
| 02. | Control Circle Offices |
| 03. | Postal Life Insurance Organization |
| 04. | Control Regional Offices |
| 05. | Printing and Supply of Stamps |
| 06. | Operation Post Offices |
| 07. | Departmental Educational Institutions |
| 08. | |
| 09. | Operation MST Divisions |
| 10. | Postal Training Centre |
| 11. | Postal Staff College |
| 12. | |
| 13. | Maintenance of Assets |
| 14. | |
| 15. | |
| 16. | |
| 17. | Purchase of Plots / Buildings (Met from Revenue) |
| 18. | |
| 19. | |
| 20. | Interest (Charged) |
| 21. | Capital Outlay (Not met from Revenue) |
| 22. | Renewals and Replacements (Charged to R.R. Fund) |

(2) A list of Major objects, Minor objects, detailed objects as well as new Account codes alongwith their description under which the grant is accounted for on behalf of the Pakistan Post Office Department is given below:-

## List of Account Codes

| NEW CODE | DESCRIPTION OF OBJECT |
|---|---|
| **A01** | **EMPLOYEES RELATED EXPENSES** |
| **A011** | **PAY** |
| **A011-1** | **Pay of Officers (A01101-A01150)** |

| | |
|---|---|
| A01101 | Basic Pay of Officers |
| A01102 | Personal Pay of Officers |
| A01103 | Special Pay of Officers |
| A01104 | Technical Pay of Officers |
| A01105 | Qualification Pay of Officers |
| A01106 | Pay of Contract Staff |
| A01150 | Others |
| **A011-2** | **Pay of Other Staff (A01151-99)** |
| A01151 | Basic Pay of Other Staff |
| A01152 | Personal Pay of Other Staff |
| A01153 | Special Pay of Other Staff |
| A01154 | Good Conduct Pay of Other Staff |
| A01155 | Qualification Pay |
| A01156 | Pay of Contract Staff |
| A01170 | Others |
| **A012** | **ALLOWANCES (A01201-70)** |
| **A012-1** | **Regular Allowances (A01201-10)** |
| A01201 | Senior Post Allowance |
| A01202 | House Rent Allowance |
| A01203 | Conveyance Allowance |
| A01205 | Dearness Allowance |
| A01206 | Local Compensatory Allowance |
| A01207 | Washing Allowance |
| A01208 | Dress Allowance |
| A01209 | Special Additional Allowance |
| A01210 | Risk Allowance |
| A01211 | Hill Allowance |
| A01214 | Postal Operation Allowance |
| A01215 | Extra Departmental Employees Allowance |
| A01216 | Qualification Allowance |
| A01217 | Medical Allowance |
| A01218 | Fixed Contingent / Stationery Allowance |
| A01220 | Language Allowance |
| A01222 | Hardship Allowance |
| A01224 | Entertainment Allowance |
| A01225 | Instructional Allowance |
| A01226 | Computer Allowance |
| A01227 | Project Allowance |
| A01228 | Orderly Allowance |
| A01229 | Special Compensatory Allowance |
| A01230 | Dusting Allowance |
| A01231 | Drinking Water Allowance |
| A01232 | Performance Evaluation Allowance |

| | |
|---|---|
| A01233 | Unattractive Area Allowance |
| A01234 | Training Allowance |
| A01236 | Deputation Allowance |
| A01238 | Charge Allowance |
| A01239 | Special Allowance |
| A01244 | Adhoc Relief |
| A01250 | Incentive Allowance (Delivery of Phone Bills) |
| A01252 | Non Practicing Allowance |
| A01256 | Special Adhoc Relief Allowance |
| A01259 | Fuel Allowance |
| A01262 | Special Relief Allowance |
| A01264 | Technical Allowance |
| A01265 | Cash Handling Allowance (Cash Risk Allowance) |
| A01268 | Cost of Living Allowance |
| A01270 | Others |
| A01296 | Fixed Daily Allowance |
| A0120D | Integrated Allowance |
| A0120G | Field Allowance (Beat Allowance) |
| A0120L | Hard Area Allowance (Northern Areas) |
| A0120P | Adhoc Relief-2009 |
| A0120U | Cycle Allowance |
| **A012-2** | **Other Regular Allowances (A01271-99)** |
| A01271 | Overtime Allowance |
| A01272 | Night Duty Allowance |
| A01273 | Honoraria. |
| A01274 | Medical Charges |
| A01277 | Contingent Paid Staff |
| A01278 | Leave Salary |
| A01279 | Extra Duty Allowance |
| A01280 | Out Station Allowance |
| A01281 | Danger Money Allowance |
| A01284 | Fire Wood Allowance |
| A01285 | Motor Cycle Maintenance Allowance |
| A01286 | Suspension Allowance |
| A01288 | Contract Allowance |
| A01289 | Teaching Allowance |
| A01299 | Others |
| **A02** | **PROJECT PRE-INVESTMENT ANALYSIS** |
| **A021** | **Feasibility Studies** |
| A02101 | Feasibility Studies |
| A02102 | Consultant based Feasibility Studies |
| **A022** | **Research Surveys and Exploratory Operations** |
| A02201 | Research and Survey |

| | |
|---|---|
| A02202 | Exploratory Operation |
| A02203 | Consultant Based Research and Survey |
| A02204 | Consultant Based Exploratory Operation |
| **A 03** | **OPERATING EXPENSES** |
| **A031** | **Fees** |
| A03101 | Bank Fees (Bank Draft Commission) |
| A03102 | Legal Fees |
| **A 032** | **Communications** |
| A03201 | Postage and Telegraph |
| A03202 | Telephone and Trunk Call. |
| A03203 | Telex and Teleprinters and Fax |
| A03204 | Electronic Communication |
| A03205 | Courier and Pilot Service |
| A03206 | Photography Charges |
| A03270 | Others. |
| **A033** | **Utilities** |
| A03301 | Gas |
| A03302 | Water |
| A03303 | Electricity |
| A03304 | Hot and Cold Weather Charges |
| A03370 | Others. |
| | **Occupancy Costs (A 03401-70)** |
| **A 034** | **OCCUPANCY COSTS** |
| A03401 | Charges |
| A03402 | Rent for Office Buildings |
| A03403 | Rent for Residential Buildings |
| A03404 | Rent for other Buildings |
| A03405 | Rent other than on buildings |
| A03406 | Royalties |
| A03407 | Rates and Taxes |
| A03408 | Rent of Machine / Equipment. |
| A03409 | Insurance |
| A03410 | Security |
| A03411 | Rent of Halls for Council Meetings |
| A03412 | Sewerage charges/Waste charges |
| A03470 | Others. |
| | **Operating Leases (A03501 – A03570)** |
| **A035** | **OPERATING LEASES** |
| A03501 | Machinery and Equipment |
| A03502 | Buildings |
| A03503 | Motor Vehicles |
| A03504 | Computers |
| A03506 | Medical Machinery and Technical Equipment |

| | |
|---|---|
| A03570 | Others |
| **A037** | **Consultancy and Contractual Work** |
| A03701 | Computer |
| A03702 | Management |
| A03703 | Government Departments |
| A03770 | Others |
| **A038** | **TRAVEL AND TRANSPORTATION** |
| A03801 | Training – Domestic |
| A03802 | Training – International |
| A03803 | Other – Domestic |
| A03804 | Other – International |
| A03805 | Travelling Allowances Government Servants |
| A03806 | Transportation of Goods (Freight, Cartage and Coolie Charges). |
| A03807 | P.O.L. Charges, Aeroplane, Helicopter, Staff Cars, Motor Cycles, etc. |
| A03808 | Conveyance Charges |
| A03809 | CNG Charges (Government) |
| A03820 | Others |
| | **Other Than Government Servants (A03821-40)** |
| A03821 | Training – Domestic |
| A03822 | Training – International |
| A03823 | Other-Domestic |
| A03824 | Other-International |
| A03825 | Travelling Allowance other than Government Servants |
| A03826 | Transportation of Goods |
| A03827 | POL charges, Staff Car, Motor Cycle |
| A03828 | Conveyance Charges |
| A03829 | CNG Charges (Non Government) |
| A03840 | Others |
| | **General (A03901-A03971)** |
| **A 039** | **GENERAL** |
| A03901 | Stationery |
| **A03902** | **Printing and Publications** |
| A03902-1 | Printing of Postal Stamps |
| A03902-2 | Printing of Post Cards and Envelopes |
| A03902-3 | Printing of Pakistan Postal Orders, Postal Drafts and Savings Certificates |
| A03902-4 | Printing of First Day Covers |
| A03902-5 | Manufacturing of Albums, etc. |
| A03902-6 | Printing of Non-Postal Stamps |
| A03902-7 | Printing of Postal Forms. |
| A03902-8 | Printing of Postal Life Insurance Forms. |

| | |
|---|---|
| A03903 | Conference / Seminar / Workshops / Symposia |
| A03904 | Hire of Vehicles |
| A03905 | Newspapers, Periodicals and Books |
| A03906 | Uniforms and Protective Clothing |
| A03907 | Advertising and Publicity |
| A03908 | Discount given |
| A03909 | Tax Refunds |
| A03910 | Commission Paid (Franchise Post Offices) |
| A03912 | Expenditure on Pakistani delegations to Foreign Countries |
| A03913 | Contribution and Subscription |
| **A03915** | **Payment to Government Department for Services rendered** |
| A03915-1 | Payment to Railway for services rendered |
| A03915-2 | Payment to Pakistan Mint |
| A03915-3 | Payment to National Insurance Company |
| A03915-4 | Cost of Police Guard |
| A03915-9 | Others |
| A03916 | Essay Writing and Copy rights |
| A03917 | Law Charges |
| A03918 | Fairs, Exhibitions and other National Celebrations. |
| **A03919** | **Payment to Others for Services rendered.** |
| A03919-1 | Payments to Air Carriers |
| A03919-2 | Payments to Steamship Companies |
| A03919-3 | Payments to Road Transport |
| A03919-4 | Payment to others for services rendered. |
| A03923 | Security of VIPs |
| A03927 | Purchase of Drugs and Medicines |
| A03935 | Depreciation Expense |
| A03936 | Foreign / Inland Training Course Fee |
| A03959 | Stipend Incentives Awards and Allied Expenditure |
| A03960 | Expenditure on Foreign Delegations Arriving in Pakistan |
| A03970 | Others |
| A03982 | Capacity Building |
| A03983 | Expenditure Teaching/Monitoring |
| **A 04** | **EMPLOYEES RETIREMENT BENEFITS** |
| **A 041** | **Pension (A04101 – A04170)** |
| A04101 | Pension – Civil |
| A04102 | Commuted Value of Pension |
| A04103 | Gratuity Value of Pension |
| A04104 | Other Pension (e.g. Family Pension) |
| A04105 | Gratuities (e.g. Gratuity where pension is not mature) |
| A04106 | Reimbursement of Medical Charges to Pensioners. |
| A04110 | Payment of Pension Contribution of Ex-local Funds |

| | |
|---|---|
| | Employees |
| A04111 | TA for Retired Government servants in connection with journey on medical grounds |
| A04113 | Superannuation and Retirement Allowances |
| A04114 | Superannuation Encashment on LPR |
| A04116 | Pension/Contribution (LCS/Non-LCS) |
| A04170 | Others. |
| **A05** | **GRANTS, SUBSIDIES AND WRITE OFFS OF LOANS / ADVANCES / OTHERS** |
| **A052** | **Grants Domestic** |
| A05216 | Financial Assistance to the families of civil servants who expire during service. |
| **A 053** | **Write off Loans and Advances (A05301 – A05320)** |
| **A 05301** | **Government Servants** |
| A05301-1 | Loss by Theft / Robberies |
| A05301-2 | Loss by Accidents |
| A05301-3 | Misappropriation of Govt. Money by Govt. Servants |
| A05301-4 | Stock Articles damaged / stolen |
| A05301-5 | Ir-recoverable Pay and Allowances |
| A05301-6 | Compensation for damaged Insured / Registered Articles |
| A05301-7 | Fraud in Savings Bank and Cash Certificates |
| A05320 | Others |
| **A 06** | **TRANSFER** |
| **A 061** | **Scholarships, Bonuses and Other Awards (A 06101 – A 06104)** |
| A 06101 | Merit Scholarships |
| A 06102 | Other Scholarships |
| A 06103 | Cash Awards |
| A 06104 | Bonuses |
| A 06104-1 | Service incentive |
| A 06104-2 | Corporate incentive |
| **A 062** | **Technical Assistance (A 06201 – A 06270)** |
| A 06201 | Expenditure on Foreign Trainees in Pakistan. |
| A 06202 | Contribution to various International agencies. |
| A 06270 | Others |
| **A 063** | **Entertainments and Gifts (A 06301-99)** |
| A06301 | Entertainments and Gifts |
| **A 064** | **Other Transfer Payments (A06401-A06470)** |
| A06401 | To Foreign Governments. |
| **A06402** | **Contribution / Transfer to Reserve Fund** |
| A06402-01 | Contribution to R & R Fund |
| A06402-02 | Contribution to Post Office Welfare Fund |
| A06402-03 | Group Insurance (Non-Gazetted Employees) |

| | |
|---|---|
| A06402-04 | Contribution to Pakistan Postal Services Board Fund |
| A06403 | Renewal and Replacements |
| **A06403-01** | **Office Building** |
| A06403-01-1 | Cost of replacement of existing buildings |
| A06403-01-2 | Deduct sale proceeds of unserviceable material, etc. |
| A06403-02 | Residential Building |
| A06403-02-1 | Cost of replacement of existing buildings |
| A06403-02-2 | Deduct sale proceeds of unserviceable material, etc. |
| **A06403-03** | **Other Buildings** |
| A06403-03-1 | Cost of replacement of existing buildings |
| A06403-03-2 | Deduct sale proceeds of unserviceable material, etc. |
| A06403-04 | Other Works |
| A06403-05 | Cost of replacement of vehicles |
| A06404 | Returns to Government Investments |
| A06470 | Others |
| | **Permanent Debt (A 07121 – 30)** |
| **A 07** | **INTEREST PAYMENT** |
| **071** | **INTEREST – DOMESTIC (Charged)** |
| **A07121** | **To Federal Government** |
| | **Other Obligations (A07301 – A07399)** |
| **073** | **Others** |
| A07301 | Other obligation (e.g. Depreciation and other reserve funds, deposit of Income Tax under Section-18-A, etc.) |
| A07301-01 | Interest on Renewals Reserve Funds |
| A07302 | Other Payments e.g. (Management of Loans, interest on Commercial Banks, loan on food Accounts, etc.) |
| A07302-01 | Interest on General Provident Fund (PPO) |
| A07302-02 | Interest on GPF (Other than B-1 and B-2 employees) |
| A07302-04 | Interest on Postal Life Insurance Fund |
| A07302-05 | Interest on Postal Annuities Funds |
| A07303 | Interest on Loans received by Post Offices. (Charged) |
| **A074** | **Interest/Profit on National Savings Certificates** |
| A07401 | Defense Saving Certificate |
| A07402 | Special Saving Certificates |
| A07403 | Regular Income Certificates |
| A07404 | Behbood Saving Certificates |
| A07430 | Other Saving Certificates |
| A07430-01 | National Deposit Certificates |
| A07430-02 | Khas Deposit Certificates |
| A07431 | Pensioners Benefit Accounts |
| A07432 | Special Saving Accounts |
| A07433 | Saving Accounts |
| A07434 | Mahana Amdani Accounts |

| | |
|---|---|
| A07460 | Other Saving Accounts |
| A07460-01 | National Deposit Accounts |
| A07460-02 | Khas Deposit Accounts |
| A07460-03 | Mobile and Giro Accounts |
| | **Advances to Government Servants (A08104 – A08170)** |
| **A 08** | **LOANS AND ADVANCES** |
| **A 081** | **ADVANCES TO GOVERNMENT SERVANTS** |
| A08101 | House Building Advances |
| A08102 | Motor Car Advances |
| A08103 | Motor Cycle / Scooter Advances |
| A08104 | Cycle Advances |
| | **Purchase of Building and Structures (A09101 – A09170)** |
| A 09 | EXPENDITURE ON ACQUIRING OF PHYSICAL ASSETS |
| A 091 | Purchase of Building |
| A09101 | Purchase of Land and Building |
| A09102 | Land and Buildings – Residential |
| A09103 | Land and Buildings – Offices |
| A09104 | Building and Structure – Others |
| A09170 | Others |
| | **Purchase of Computer Equipment (A09201 – A09299)** |
| **092** | **COMPUTER EQUIPMENTS** |
| A09201 | Hardware |
| A09202 | Software |
| A09203 | Information Technology Equipment |
| | **Purchase of Transport (A09501 – A09599)** |
| **A095** | **Purchase of Transport** |
| A09501 | Purchase of Transport |
| | **Purchase of Plant and Machinery (A09601-A09699)** |
| **A096** | **Purchase of Plant and Machinery** |
| A09601 | Purchase of Plant and Machinery |
| | **Purchase of Furniture and Fixture (A09701-A09799)** |
| **A097** | **Purchase of Furniture and Fixture** |
| A09701 | Purchase of Furniture and Fixture |
| | **Purchase of Other Assets (A09801-A09899)** |
| **A 098** | **Purchase of Other Assets** |
| A 09899 | Others (Mail bags) |
| **A 10** | **PRINCIPAL REPAYMENTS OF LOANS** |

| | |
|---|---|
| A 101 | Principal Repayment of Loans – Domestic |
| A10101 | Domestic-Direct |
| A 10102 | To Federal Government |
| | **Domestic Investment (A11101 – A11170)** |
| **A11** | **INVESTMENT** |
| **A111** | **Investment Domestic** |
| A11101 | Financial Institutions |
| A11102 | Non-Financial institutions |
| A11170 | Others |
| | **Building and Structure (A12401-A12470) Met From Revenue** |
| A12 | **CIVIL WORKS** |
| A124 | **BUILDING AND STRUCTURE** |
| A12401 | Office Buildings |
| A12402 | Residential Buildings |
| A12403 | Other Buildings |
| A12404 | Structures |
| A12405 | Electrification / Plumbing and other Infrastructure |
| A12470 | Others-Civil Works construction of Buildings and Structure |
| | **Transport (A13001 – A13099)** |
| **A13** | **REPAIR AND MAINTENANCE** |
| A130 | TRANSPORT |
| A13001 | Transport |
| | **Machinery and Equipment (A13101 – A13199)** |
| **A131** | **MACHINERY AND EQUIPMENT** |
| **A13101** | **Machinery and Equipment** |
| A13199 | Repair and Maintenance of others |
| | **Furniture and Fixture (A13201 – A13299)** |
| **A132** | **FURNITURE AND FIXTURE (Repair and Maintenance)** |
| A13201 | Furniture and Fixture |
| | **Repair (A13301 – 13370)** |
| **A133** | **BUILDING AND STRUCTURE** |
| **A13301** | **Office Buildings** |
| A13301-01 | Pure Maintenance |
| A13301-02 | Petty Original Works |
| A13301-03 | Petty Renewals and Replacement |
| **A13302** | **Residential Buildings.** |
| A13302-01 | Pure Maintenance |
| A13302-02 | Petty Original Works |
| A13302-03 | Petty Renewals and Replacement |
| **A13303** | **Other Buildings** |
| A13303-01 | Pure Maintenance |

| | |
|---|---|
| A13303-02 | Petty Original Works |
| A13303-03 | Petty Renewals and Replacement |
| A13304 | Structures |
| A13370 | Others-Repair and maintenance of Buildings and Structure |
| A13305 | Works-Urban and Rural/Water Supply/Electrification |
| | **Computer Equipments (A 13701 – A 13799)** |
| **A137** | **Computer Equipments** |
| A13701 | Hard ware |
| A13702 | Soft ware |
| A13703 | I.T. Equipments |
| | **General (A 13801 – A 13899)** |
| **A138** | **GENERAL** |
| A13801 | Maintenance of Garden |
| A13802 | Maintenance of Play Grounds |

**REVENUE**

**762.** (1) The budget estimates of revenue of the Pakistan Post Office Department are shown under the following sub-heads:

C 03581- Post Office Receipts.
C 03582- Post Office Other Receipts.
C 03586- Commission on Money Transfer.
C 03587- Receipts from other Postal Administrations.
C 03588- Agency Receipts.

(2) A list of Major objects, Minor objects and Detailed objects as well as new Account Codes under which Revenue Receipts of the Pakistan Post Office Department are classified is given below:-

## REVENUE RECEIPTS OF THE PAKISTAN POST OFFICE DEPARTMENT

| NEW CODE | DESCRIPTION OF OBJECT |
|---|---|
| **C01** | **INCOME FROM PROPERTY AND ENTERPRISE** |
| **C010** | **PROFIT** |
| **C01002** | **Pakistan Post Office** |
| C016 | **INTEREST ON LOANS AND ADVANCE TO GOVERNMENT SERVANTS (C01601-10)** |
| C01601 | Interest on House Building Advances |
| C01602 | Interest on Motor Car Advances |
| C01603 | Interest on Motor Cycle/Scooter Advance |
| **C018** | **INTEREST ON LOANS-OTHERS** |

| | |
|---|---|
| **C01801** | **Interest Pakistan Post Office** |
| **C02** | **RECEIPT FROM CIVIL ADMINISTRATION AND OTHER FUNCTIONS** |
| **C022** | **GENERAL ADMINISTRATION RECEIPTS-FISCAL RECEIPTS** |
| | **Receipts in Aid of Superannuation (C02241-50)** |
| C02242 | Receipt under Federal Government (B 1 & 2) Provident Fund Rules |
| **C03** | **MISCELLANCEOUS RECEIPTS** |
| **C035** | **ECONOMIC SERVICES RECEIPTS-OTHERS** |
| | **Pakistan Post Office Department (C03581-90)** |
| **C03581** | **POST OFFICE RECEIPTS** |
| | **Mail Operations (C03581-01 to C03581-99)** |
| C03581-01 | Sale of Ordinary Stamps |
| C03581-02 | Sale of Service Stamps |
| C03581-03 | Postage Realized in Cash |
| C03581-03(a) | Letter Postage Realized in Cash |
| C03581-03(b) | Parcel Postage Realized in Cash |
| C03581-03(c) | Express Mail Service Postage Realized in Cash |
| C03581-03(d) | Franking Machine Postage Realized in Cash |
| C03581-03(e) | Receipt from PTCL for delivery of bills / Mail |
| C03581-03(f) | Receipt from Bank for delivery of bulk Mail |
| C03581-03(g) | Other Postage Realized in Cash |
| C03581-04 | Fee for Window Delivery Tickets, Post Boxes and Post Bags. |
| C03581-05 | Fax Mail Service |
| C03581-I | Gross Mail Operations |
| C03581-II | Deduct Refund of Mail Operations |
| C03581-III | Net Mail Operations |
| **C03582** | **OTHER (POST OFFICE OTHER RECEIPTS)** |
| | **Recoveries (C03582-01 to C03582-20)** |
| C03582-01 | Recoveries on Account of Mail Robberies |
| C03582-02 | Recoveries on Account of Loss/Damaged insured Articles |
| C03582-03 | Special Recoveries |
| C03582-04 | Advertisement Receipts |
| C03582-05 | Contribution for leave and Pension |
| C03582-06 | Examination Fee |
| C03582-07 | Non Refundable Contribution received from Government / Public (NRC) |
| C03582-08 | Recovery of Tution fee and other Income from Model School |
| | **Rent of Buildings (C03582-21 to C03582-30)** |
| C03582-21 | Rent of Buildings from Postal Employees |
| C03582-22 | Rental Income of P.O.Buildings rented to others |

| | **Sale Proceed of Publications (C03582-31 to C03582-99)** |
|---|---|
| C03582-31 | Books, Forms and Maps |
| C03582-32 | Cost of Savings Bank Withdrawal Slip Book Recovered from Customers |
| C03582-33 | Sale Proceed of Highway Code Book |
| C03582-34 | Sale Proceed of Agricultural Loan Pass Book |
| C03582-99 | Other Items |
| C03582-I | Gross Post Office Other Receipts |
| C03582-II | Deduct Refund of Other Receipts |
| C03582-III | Net Post Office Other Receipts |
| **C03586** | **COMMISSION ON MONEY TRANSFER** |
| C03586-01 | Ordinary Money Orders |
| C03586-02 | Commission/Fee on Urgent Money Orders |
| C03586-03 | Commission/Fee on Fax Money Orders |
| C03586-04 | Postal Drafts |
| C03586-05 | Pakistan Postal Orders |
| C03586-06 | Sale Proceeds of Money Order Forms |
| C03586-07 | Forfeited Money Orders |
| C03586-08 | Forfeited Pakistan Postal Orders |
| C03586-09 | Forfeited Postal Drafts |
| C03586-10 | Payment of Electronic Money Transfer on behalf of Western Union |
| C03586-11 | Disbursement of Domestic Money Transfer through Western Union |
| C03586-12 | Commission on Food Support Scheme Money Orders (Punjab) |
| C03586-13 | Commission on Benazir Income Support Programme (BISP) |
| C03586-14 | Commission on Emergency Relief Package (ERP) to the Internally Displaced Persons (IDPS) of Fata and Balochistan Money Orders |
| C03586-15 | Commission on NWFP Stipend Money Orders |
| C03586-I | Gross Commission on Money Transfer |
| C03586-II | Deduct Refund of Commission |
| C03586-III | Net Commission of Money Transfer |
| **C03587** | **RECEIPT FROM OTHER POSTAL ADMINISTRATIONS** |
| C03587-01 | Airmail Account |
| C03587-02 | Parcel Post Account |
| C03587-03 | Letter Mail/Terminal dues Account |
| C03587-I | Gross Receipts from other Postal Administrations |
| C03587-II | Deduct Payment to other Postal Administrations |
| C03587-III | Net Receipts from other Postal Administrations |

| **C03588** | **AGENCY RECEIPTS** |
|---|---|
| | **Service Charges on Savings Bank (C03588-01 to C03588-10)** |
| C03588-01 | Savings Accounts |
| C03588-02 | Savings Certificates (except Regular Income Certificates) |
| C03588-03 | Regular Income Certificates. |
| | **Service Charges on Insurance Business (C03588-11 to C03588-13)** |
| C03588-11 | Management cost of Postal Life Insurance |
| | **Management cost of Stamps Organization (C03588-14 to C03588-17)** |
| C03588-14 | Share Cost of Establishment Charges of Stamps Organization |
| C03588-15 | Recoveries on account of Non-Postal Stamps supplied to other Departments of Provincial/Federal Governments |
| | **Service Charges on Pension Disbursement (C03588-18 to C03588-25)** |
| C03588-18 | Defence Forces |
| C03588-19 | Pakistan Telecommunications Corporation Limited |
| C03588-20 | Capital Development Authority |
| | **Service Charges on Utility Bills Collection (C03588-26 to C03588-35** |
| C03588-26 | Telephone Bills (Excluding SCO) |
| C03588-27 | SCO Telephone Bills |
| C03588-28 | WASA/KW &SB Bills |
| C03588-29 | Electricity Bills |
| C03588-30 | Gas Bills |
| C03588-31 | Sarhad Hydel Development Organization (SHYDO) Bills |
| | **Service Charges on Other Collections (C03588-36 to C03588-45)** |
| C03588-36 | Collection on behalf of PIA |
| C03588-37 | Collection of Citi Bank |
| C03588-38 | Collections of Traffic Fine |
| C03588-39 | Collection of Zakat Donations on behalf of Shaukat Khanum Memorial Trust |
| | **Service Charges on Tax Collections (C03588-46 to C0358-65** |
| C03588-46 | Sale of Federal Excise Stamps |
| C03588-47 | Sale of Federal Govt. Attestation Stamps |
| C03588-48 | Collection of Customs Duty |
| C03588-49 | Collection of Sales Tax |
| C03588-50 | Renewal of Arms Licenses |
| C03588-51 | Renewal of Driving Licences |

| | |
|---|---|
| C03588-52 | Sale of Route Permit Fee Stamps |
| C03588-53 | Sale of Motor Vehicle Fitness Certificate Stamps |
| C03588-54 | Collection of Motor Vehicle Tax |
| C03588-55 | Fixed Tax Collection |
| C03588-56 | Collection of Income Tax on Private Motor Cars |
| C03588-57 | Collection of Income Tax on Goods Transport |
| C03588-58 | Collection of With-Holding Tax on Savings Schemes |
| | **Miscellaneous Services Charges (C03588-66 to C03588-99)** |
| C03588-66 | Sale Proceed of Pakistan Railways (PR) E-Tickets |
| C03588-67 | Pakistan Television Work |
| C03588-68 | Disbursement of First Micro Finance Bank (FMFB) Loans |
| C03588-69 | FMFB Loan Recovery Collection in Cash |
| C03588-70 | Verification of FMFB Loan Applicants |
| C03588-71 | Sale of CM Pak SIM Cards |
| C03588-72 | Sale of CM Pak E-PIN Balance |
| C03588-73 | UNICOM |
| C03588-74 | Share of Registration fee for Opening Mobile Money Order (MMO) Account |
| C03588-75 | Collection of Deposits in and withdrawals from the MMO Accounts |
| C03588-76 | Transfer of Money through Mobilink Software between MMO Accounts |
| C03588-77 | Algerian Money remittance in Foreign exchange on behalf of UBL |
| C03588-99 | Commission/Service Charges on Other Items of Agency Services |
| C03588-I | Gross Agency Receipt |
| C03588-II | Deduct Refund of Agency Receipts |
| C03588-II | Net Agency Receipts |
| **C036** | **GRANTS** |
| C03681 | Grant from Federal Government |
| C03682 | Grant from Federal Government in lieu of octroi/GST |
| C03683 | Grant from Provincial Government (PFC Share) |
| C03684 | Grant from Provincial Government (Performance / Conditional Grant) |
| C03685 | Grant from Provincial Government (Unconditional Grant) |
| C03686 | Grant from District Government |
| **C038** | **OTHERS** |
| C03886 | Fee for Issuance of NOC and Registration/Renewal Certificate for Publications |

### (d) Preliminary Estimates

**763.** The preliminary estimates of demands will be prepared in the office of the Director-General and submitted through the Administrative Ministry concerned to the Financial Adviser concerned, on the 15th December of each year. The estimate of revenue and receipts required for the purpose will be received from the Director of Accounts (vide paragraph 769(9) following).

**764.** (1) For the purpose of preparing the estimates, statements in form Bgt. 1 (Revised) will be compiled in the office of the Director-General showing the actual of the three preceding years and the actuals of the first four months of the current year and actuals of the last eight months of the preceding year against each detailed head of account under all operational codes. These statements will be sent to the office of the Director of Accounts, Pakistan Post Office by 7th November.

(2) The Director of Accounts will fill in the actuals for the last three years, actuals of the first four months of the current year and the actuals of the last eight months of the preceding year and return these statements to the Director-General's office by 15th November.

**765.** The Director-General will frame the preliminary estimate of demands for the ensuing year on the basis of estimates furnished by Heads of Circles as laid down in rules 768C to 768E following, on the estimates prepared by himself in respect of operational code-01 Policy Formulation and Direction on the estimates submitted by the Director of Accounts, Pakistan Post Office and on other information regarding probable future developments known to him. For the purpose of determining the amounts to be included in the schedule under the Capital head 21, as well as under certain other heads, subsidiary information as detailed below will be obtained by the Director General from the parties concerned not later than the 15th November: –

(*a*) A statement showing credits to Capital for sale and abandonment of assets.

(*b*) Information in respect of Post Office building works for which provision is desired in the ensuing year's budget.

(*c*) An estimate of railway charges and of the expenditure on the construction and reconstruction of railway mail vans.

(*d*) Estimates obtained from the Heads of the Circles of the expenditure on stationery and printing to be done for the Department by Presses.

(*e*) An estimate of the cost of–

(i) Printing and overprinting postage stamps.
(ii) Manufacture of postcards, envelopes, etc.
(iii) Printing of Post Office Cash Certificates and Pakistan Postal Orders.

(*f*) An estimate of the amount required under "Establishment and other charges paid to other Governments and Departments" obtained from Heads of Circles.

(*g*) An estimate of the expenditure in Pakistan on pensionary charges obtained from the Heads of Circles

(*h*) An estimate of the amount required for maintenance of buildings (including electric installations), based on the maintenance programme for the ensuing year.

(*i*) Estimates of credits to working expenses for management of Postal Insurance and Life Annuity Fund obtained from the Director of Accounts, Pakistan Post Office Department.

(*j*) Actual amounts of Customs duty on foreign parcels and articles of the letter mail collected and military pensions paid by post offices during the previous year and the first four months of the current year obtained from the Director of Accounts, Pakistan Post Office Department.

(*k*) Aggregate amounts of Savings Bank deposits and value of Cash Certificates issued category-wise required for preparation of estimates under Credits to working expenses for management of Post Office Savings Bank and Cash/Savings Certificates to be obtained from the Director of Accounts, Pakistan Post Office Department.

**766.** The Director General will also collect particulars of items of new expenditure already approved or likely to be approved for inclusion in next year's preliminary estimates of demands.

**767.** As stated in rule 763 above, the Director General will submit the complete schedule in the prescribed form to the Financial Adviser, not later than the 15th December. He will of course freely consult that officer throughout the process of preparation.

### (e) Detailed Rules for the preparation of Budget and Revised Estimates

#### (1) General

**768.** The estimates in respect of the following operational codes should be prepared by the Circles: –

Operational Code-02—Control Circle Offices.
Operational Code-03—Postal Life Insurance Organization.
Operational Code-04—Control Regional Offices
Operational Code-05—Printing and Supply of Stamps.
Operational Code-06—Operation Post Offices.
Operational Code-07—Departmental Educational Institutions.
Operational Code-09—Operation M.S.T. Divisions.
Operational Code-10—Postal Training Centre.
Operational Code-11—Postal Staff College.
Operational Code-13—Maintenance of Assets.
Operational Code-17—Purchase of Plots/Buildings (Met from Revenue).

**768A.** The estimates under all the other heads excluding those mentioned above and in the preceding rule will be prepared in the Director General's office after obtaining the information necessary for the purpose from other Departments, etc. (see rule 765). The estimates of publicity charges are prepared by the Director-General.

**768B.** The detailed procedure to be followed in the Circle and other offices in the matter of preparation and submission of estimates is laid down in the rules following hereafter.

**(II) Procedure in Circle, etc., offices**

**768C.** The estimates will be submitted by the Circles in two separate parts, part I in the form Bgt. 2 (Revised) including only the standing budget while part II consisting of forms Bgt. 17(Revised), 18(Revised), 19(Revised), and 20(Revised) will include only the new items of expenditure.

**768D.** (1) For the purpose of preparing the estimates of standing budget, statements in form Bgt.2(Revised) will be compiled separately for each Operational Code in the Circle offices containing the following information:

(i) the actuals for the first two of the three preceding years;
(ii) the allotments against each detailed head for the current year;
(iii) the actuals for the first four months of the three preceding years; and
(iv) the actuals for the last eight months of the first two of the three preceding years.

(2) These statements will be sent to the office of the Director of Accounts to reach him by the 15th September. The Audit office will fill in: –

(1) the actuals for the preceding year,
(2) the actuals for the first four months of the current year; and
(3) the actuals for the last eight months of the preceding year;
and send them to the Circles concerned to reach them by the 1st November.

**768E.** (1) On receipt back of the form Bgt. 2 (Revised) from the Audit office, Heads of Circles, etc., will arrange to fill in the blank columns of the forms suggesting the revised estimates for the current year and budget estimates of the next year. It is important that full and correct explanations should be given of all variations exceeding Rs. 1,000 exhibited in columns 16 and 17 of the form. Explanations involving more than a quotation of relevant orders or the briefest of comments should be typed in separate sheets and connected by letters or numbers with the corresponding items in form Bgt.2 (Revised). An explanation should be given in each case in which there is a marked disproportion between the actuals of the first four months of the current year and the amount of the proposed revised estimates under the detailed head concerned. The estimates of pay and allowances of officers of BPS-16 and above should be based on a computation of the actual cost for each individual. On the other hand the estimates in respect of pay charges of BPS- 1 to 15 staff should be based on the actuals of previous years and the progressive expenditure during the current year modified by such specific facts and contingent events as will affect the estimates, e.g., annual increment, abolition of posts, effect of new rates of pay and conversion of posts from higher to lower scales. A full explanatory memorandum should be given in respect of each head of charge indicating clearly how much has been provided for annual increments, what decrease has been allowed for the introduction of new rates of pay or conversion or reduction of posts and what increase has been taken into account for making temporary establishments permanent.

(2) The form Bgt.2 (Revised) duly completed will be forwarded with the explanatory statements so as to reach the office of the Director General not later than the 15th November.

(3) Any important alterations found necessary after submission of these statements should be communicated by express letter to the office of the Director General on or before the 10th December.

### (III) Procedure in the Director General's office

**768F.** As soon as the statements in form Bgt.2 (Revised) are received in the Director-General's office, they will be thoroughly examined and consolidated and the all-Pakistan figures so obtained including those to be worked out in the Director-General's office (vide rule 765 above) will be

utilized for the purpose of framing the six-monthly estimates for the current year and the preliminary estimates of demands for the ensuing year.

**768G.** The amounts of new items proposed by the Circles should then be added to the amounts in respect of the new items proposed by the office of the Director-General and the total of the amount required under each detailed head on account of new items should then be struck. This will also be taken into account for the purpose of the preliminary estimates of demands.

**768H.** All the proposals contained in the new items statements will at the same time be carefully examined by the administrative sections in Director-General's office and after approval of the Pakistan Postal Services Management Board submitted to the Financial Adviser, not later than 15th December for orders. Only the approved items will be taken into account for the purpose of the budget estimate.

**768I.** (a) Statements in form Bgt.1(Revised) will again be compiled in the office of the Director-General containing the following information in respect of (1) all operational codes, and (2) operational code 21: –

(1) the actuals for the first two years of the three preceding years; and
(2) the sanctioned budget estimate of the current year.

These statements will be sent to office of the Director of Accounts, Pakistan Post Office Department to reach there by 15th November.

(b) The office of the Director of Accounts, Pakistan Post Office Department will fill in—

(1) the actuals for the first four months of the current year;
(2) the actuals for the last eight months of the previous year; and
(3) the actuals for the whole of the preceding year;

and return the statement to the Director General's office by the 20th November.

**769.** The estimates already prepared will be re-examined in the light of later actuals then received from the Director of Accounts, Pakistan Post Office Department and other information available in the office or obtained from the parties concerned as laid down below and the revised estimates for the current and the budget estimates of the next years worked out and posted in the different operational Codes in form Bgt. 1 (Revised) against the respective heads.

**(1)** *Deleted.*

**(2)** *Deleted.*

**(3) Pensionary Charges.**_ Any material modifications to the estimates already furnished rendered necessary in the light of later actuals or other information are communicated by the Director of Accounts, Pakistan Post Office Department whenever the necessity for such modifications becomes apparent.

**(4) Stamps, Postcards, Printing and Stationery.**_ Information necessary to prepare the revised and budget estimates under "Stationery and Printing" will be obtained from other Departments, etc. (see rule 765).

**(5)** *Deleted.*

**(6) Deduct Credits to Working Expenses.**_ The information necessary to prepare the estimates under "Services rendered to other Governments, Departments, etc." is obtained from the Director of Accounts, Pakistan Post Office Department and the Controller of Military Accounts, while those under "Share of revenue establishment debitable to Capital and Renewals Reserve Fund" and "Recoveries of indirect and freight charges on stores issued to works chargeable to Capital and Renewals Reserve Fund" are framed with reference to the approved capital programme.

**(7) Interest on Debt.**_ For the preparation of the revised and budget estimates under operational code 20-Interest on Debt--- a statement showing the actuals of the preceding year under the head A071 others will be received by 25 th November in the office of the Director-General from the office of the Director of Accounts, Pakistan Post Office Department.

**(8) Capital Outlay.**_ (a) In respect of Capital outlay detailed information is available in the office of the Director-General. Statements based on the latest available information will be compiled by 10th December giving details of all works of a capital nature affecting head 21, for which provision has to be made in the budget estimates for the next year and also the estimated expenditure during the current year under each detailed head of the above heads for the purpose of the revised estimates.

(b) Any work included in the forecast which is not confirmed by the 31st October will be excluded from the Revised Estimates of the Pakistan Post Office Department and will be undertaken thereafter only if funds can be found from unexpected savings accruing from elsewhere.

**(9) Revenue.**_ (a) Estimates of revenue receipts for the current and next years based on the actuals for four months of the current year will be

received from the Circle Offices/Regions and from the office of the Director of Accounts, Pakistan Post Office Department on 30th November.

(b) Although the estimates of revenue shall be prepared by the Director General, yet it is considered desirable to associate Heads of Circles in the duty of watching the progress of realizations as compared with budget estimates. To enable Circles to do so the Director of Accounts, Pakistan Post Office Department shall, on the 16th of each month furnish to each Head of a Circle approximate figures of revenue realized in the preceding month under the following heads:

(1) Sale of ordinary stamps.
(2) Sale of service stamps.
(3) Postage realized in cash.
(4) Net Mail Operations.
(5) Receipts on account of Commission on Money Transfer.
(6) Post Office Other Receipts.
(7) Net receipts from other Postal Administrations.
(8) Post Office Agency receipts.
(9) Total Revenue for the month.

(c) These figures will be approximate in the sense that they represent the amounts ascertained by a special compilation undertaken considerably before the accounts of the month are closed. An examination of these figures alone may not be sufficient to enable Heads of Circles to ascertain probable reasons for the variation in the realization of revenue. For this purpose, they may obtain from selected post offices and from Divisional Superintendents a periodical report regarding the position of revenue and future prospects, and check the information so obtained with the figures received from the Audit office. This information will enable the Circles to watch how far the approximate and actuals in their Circles are in accordance with expectations. Beginning with the month of October, Heads of Circles shall also forward by the 26th of the succeeding month a brief narrative report d.o. to the Director General giving his own review of the revenue position and the immediate prospects. An attempt should be made in this report to explain large fluctuations and, indicate the trend of traffic with due regard to the trade position and local events.

**770.** As the revised and budget estimates prepared in form Bgt. 1 (Revised) under each Operational Code, duly approved by the Pakistan Postal Services Management Board, become ready, they will be forwarded with appropriate comments to the Financial Adviser concerned, for acceptance. The estimates of revenue and receipts with notes thereon are also to be submitted to the Financial Adviser with such comments as the Director-General may consider necessary immediately afterwards. On receipt back

from the Financial Adviser, the position of the grants and the revenue and receipts for the revised estimates of the current year and the budget estimates of the ensuing year is worked out and is brought to the notice of the Financial Adviser. Thereafter the approved estimate under each sub-head is submitted to him with draft budget notes by the Director-General. The figures thus arrived at are then consolidated in a statement and reported to the Finance Division and the Director of Accounts, Pakistan Post Office Department for inclusion in their ways and means estimates.

**771.** (1) In the meantime proofs of the form of (1) Demands for grants, (2) Supplement explanatory of Demands for grants, and (3) Budget notes should be kept ready by the Director-General with the figures of previous actuals and budget estimates of the current year. On receipt back of the form Bgt.1(Revised) (containing grants of all Operational Codes) from the Financial Adviser, the approved figures both for revised estimates and budget estimates should be filled in the proof pages of the demands and budget notes and clean copies of proofs obtained from the Press.

(2) The proof copy of the demands for grants should at this stage include the figures of staff as on the last day of May. For this purpose, statements in the prescribed form will be received in the office of Heads of Circles, etc. from audit office by 10th March giving separately for each Circle and by all Operational Codes the actual strengths (including those on leave) of each class of officials employed permanently or in an officiating capacity in vacant permanent posts in the Department on the 30th June and 31st December respectively of the current year. Vacant permanent posts remaining unfilled will not be included in these figures of strengths. In these statements the numbers in all cases will be grouped according to time-scales of pay or fixed pay, as the case may be, only abnormal variations being explained in the last column of the form. On receipt of these statements of strengths, etc., the Head of each Circle (including an administrative officer directly subordinate to the Director General) will compile and furnish by the 31st January a statement showing separately for each Operational Code (i) the number of staff actually employed on 31st December as intimated by the Director of Accounts, Pakistan Post Office (ii) the number of permanent posts of each class created, abolished or kept vacant and likely to be created, abolished or kept vacant, (iii) the number of vacant permanent posts of each class filled up or likely to be filled up either permanently or in an officiating capacity in his Circle or office between the 31st December and last day of March of the financial year, and (iv) the number of staff as will stand on the last day of March.

**772.** *Deleted.*

**773.** On receipt of orders of the Finance Division on the revised and budget estimates another edition of those estimates incorporating the modifications, if any, ordered by the Finance Division is printed by the Finance Division for distribution among the members of the National Assembly. In the supplement to this edition should be incorporated the profit and loss accounts of the Pakistan Post Office Department.

**774.** The proposed estimates, as approved by the Government of Pakistan, are laid before the National Assembly as demand for grants. The grants with such modifications made by the National Assembly, as are accepted are communicated by the Finance Division to the Director-General with a statement showing the distribution of grants for voted and non-voted expenditure by sub-heads and demand units. The final edition of budget notes, the demands for grants and supplement explanatory of demands for grants is then printed. The last two publications are supplied to the Heads of Circles, etc., for their guidance.

### (f) Allotments to Controlling Officers

**775.** As soon as the orders of the Finance Division fixing the budget grants by sub-heads and demand units are received, funds under the heads relating to pay charges and other heads for which estimates are prepared by Circles, etc., are allotted to them by secondary units of appropriation. These allotments will be made with due regard to the requirements of the various Circles, etc., as indicated in the estimates received from them and to other factors known at headquarters. The duplicate copy of the new items statements will also be returned to the Circles, etc., after indicating which of the items have been rejected or accepted with or without modifications. A copy of the distribution statement communicating the allotments is forwarded to the Director of Accounts, Pakistan Post Office Department for his information.

### (g) Distribution of Circle allotments

**776.** As soon as the advice of Circle allotments is received from the Director-General, Heads of Circles should distribute these allotments amongst spending officers subordinate to them. Each such subordinate officer will thus be informed of the grant at his disposal and will be responsible to see that the expenditure incurred by him is within the allotment.

**777.** In the case of works, the budget estimates contain detailed works provision for specifically approved major works in each Circle and lump provision for minor works. The lump provision under minor works is distributed amongst Heads of Circles with a view to their making allotments to individual works, as required from time to time.

**778.** The rules regarding keeping up of allotment registers for expenditure on works and submission of returns in connection therewith to the Audit Office, will be found in Articles 481 and 482 of the Posts and Telegraphs Initial Account Code, Volume-II.

**779.** *Deleted.*

**780.** *Deleted.*

**781.** *Deleted.*

### Control over Expenditure in relation to Budget Grants

**782.** The Director General is ultimately responsible for controlling the whole expenditure of the Department against the sanctioned grants, and Heads of Circles are required to co-operate with him in the exercise of this control by watching the progress of expenditure against the portions of those grants placed at their disposal.

**783.** Control in relation to budget allotments, in order to be effective, must aim at the two definite objects of detecting probable excesses or savings against grants. In other words, it must secure—

(i) That expenditure is not incurred under any head in excess of the funds allotted to that head. If the existing allotment is inadequate, this fact must be brought to the notice of higher authority and the reasons explained fully. It will then be for that authority either to increase the allotment or to accept the responsibility of refusing the increase applied for, or (in very exceptional cases) for authorizing expenditure in excess of the allotment. Heads of Circles must realize that, unless their allotments are actually so increased, or unless special authority is formally conveyed to them to spend in excess of them, they will be held responsible that the funds allotted to them for expenditure under each head are not exceeded.

(ii) That if at any time it becomes apparent that there is likely to be a surplus under any head, then (subject to the exercise by Heads of Circles of their own powers of re-appropriation) the amount of the probable excess must be promptly surrendered. In this connection it should be noted that savings due to actual postponement or abandonment of expenditure should in no circumstances be used for re-appropriation to meet new items of expenditure. The necessity for such action becomes apparent from the fact that unless the probable amount of surplus is surrendered in

time, there will not only be a lapse at the end of the year but also the unfortunate position that available funds could not be utilized on other urgent requirements. It is only, if the possibility of savings being made in one direction is promptly brought to notice, that money can advantageously be used elsewhere.

**784.** These two objects can be attained only by the adoption of a systematic watch over expenditure and by a monthly comparison with grants.

**785.** (1) In the case of fixed charges, no regulation of expenditure against grants is possible as the amount of such charges cannot be varied by any action on the part of the Circle or Divisional staff, and an excess or saving as against the grant can only be attributable to inaccurate budgeting or allotment. The position of funds should however be reviewed monthly by Heads of Circles with reference to the progress of actuals communicated by audit and sanctions regarding abolition or conversion of posts issued from time to time. Savings which are found to accrue due to conversion of appointments from higher to lower scales or introduction of new rates of pay and which have not been taken into account in framing the estimates or in making the allotments should not be utilized for supplementing the grant but should be surrendered by Circles as soon as foreseen. Savings on account of abolition of posts in any office should also be surrendered if they are not required for the creation of similar posts in the same cadre in other offices. In any case a monthly statement reporting all such unanticipated savings should be submitted so as to reach the Director-General's office on the 20th of the second month following the month to which it relates.

(2) Cases of inter-circle transfers of officers and disbursement of leave salaries etc., of officers in a Circle other than their own involving more expenditure in one Circle and less in another under either the voted or non-voted portion of pay charges should be promptly reported by the Circles to the Director-General to enable the necessary re-appropriation of funds from one Circle to another being made to meet the needs of the situation.

**786.** For purposes of control every administrative officer should insist on the submission by each of his subordinate officers amongst whom he sub-divides his allotment of a regular monthly return on or about the 15 th of the month following that to which it relates. This monthly return should exhibit according to the heads under which the funds have been allotted the total allotment, expenditure including accepted liabilities, the unspent balance of the allotment at the end of the month and the estimated further requirements for the rest of the year.

**NOTE 1.**— "Liabilities", referred to above, include not only money due on articles ordered in the open market but also the value of articles supplied or services rendered for which a book

adjustment is to be made. In the latter case, the amount should be ascertained or reckoned, as approximately as possible, and the return should not be delayed by attempting to get an accurate figure.

**NOTE 2.**__ Amounts outstanding at the end of the month on account of advances of travelling allowances for journeys on transfer should be included under liabilities. Advances of travelling allowances for journeys on tour are treated as final charges and should not be reckoned as liabilities.

**NOTE 3.**__ *Deleted.*

**787.** On receipt of these monthly returns, the Head of the Circle should have a consolidated statement prepared in his own office for whole Circle showing the grants at his own disposal under each head as revised to the end of the month, the total expenditure to the end of the month and the balance available. This statement will thus be for the Circle the counterpart of the statements received by the Head of the Circle from his own subordinate offices. In preparing this consolidated statement, the importance of noting all outstanding liabilities as explained above should be kept in view. The Head of the Circle should at once apply for additional grants, as may be necessary, or surrender surplus provision.

**788.** *Cancelled.*

**789.** In order that these statements may be really useful for purposes of control, it is essential that the figures contained therein should be accurate and reliable. To safeguard this, it has been arranged, with the concurrence of Director of Accounts, Pakistan Post Office Department that the several branches of the Audit Office should supply the Heads of Circles with booked figures (cash and stores account figures and book debit figures separately) for each month under each detailed head immediately the monthly accounts are completed and posted to the Director of Accounts, Pakistan Post Office Department. Details of all corrections made in the initial accounts and of amounts adjusted by book transfers will also be communicated by the branches of the Audit office to the several Controlling Officers in order to enable them to reconcile their figures with those booked in the Audit office.

**789A.** The reconciliation of departmental figures of expenditure with those booked in the Audit office will be ensured by the Director of Accounts, Pakistan Post Office Department through correspondence after addressing the Heads of the Units or administrative officers demi-officialsly. If a satisfactory reply is not received the matter should be brought to the notice of the Head of the Circle or the Director General demi-officially, as the case may be.

**790.** The Director General is also kept advised by means of a monthly return received direct from the Director of Accounts, Pakistan Post Office Department namely the "progressive statement of Revenue and Expenditure" in the Department as a whole. This is a valuable aid to the Director-General in watching the progress of expenditure under both fixed and fluctuating charges. A financial review is made by the Director-General monthly on the revenue and expenditure figures communicated by the Director of Accounts through this monthly return.

**791.** For purposes of deciding whether there is need for an additional grant or the possibility of surrender (rule 795), estimates of probable expenditure for the year have to be made on the basis of the latest information available in respect of actuals As regards heads of expenditure, under which it is obvious that the outlay is fairly regular throughout the year, the rate of expenditure to the end of any month corresponds fairly to the monthly budget provision for the year and fairly accurate results could thus be obtained. In the case, however, of other items of expenditure under which expenditure is commonly heavier at certain periods of the year than at others, the probable outlay for the year will be estimated by applying to the actuals a rule of proportion based on the average of the last three years' figures in respect of budget and the total expenditure for the number of months for which actuals are available for the current year.

**792.** Heads of Circles and subordinate officers should clearly understand that the policy of the Department is to distribute the available funds early in the financial year as far as possible to the fullest extent compatible with the demands upon them and that normally only relatively small sums are kept in reserve as a provision for real emergencies. It must not, therefore, be expected that additional grants can be made as a matter of course during the year, nor is it permissible to expend the moneys which are available at such a rate as to involve the assumption that additions will be forthcoming.

**793.** For purposes of control of expenditure the Heads of Circles should send monthly to the Director General's office statements showing the progressive expenditure against (i) each major work, and (ii) minor works in lump. The reports should take into account the anticipated requirements for the remaining months of the year and for the report for the period ending April should be complete and indicate definitely the amount to be surrendered.

**794.** It is the duty of the Head of the Circle to watch carefully the progress of expenditure month by month and to see that probable lapses are promptly reported and additional grants, whenever necessary, asked for by Subordinate Control units. The Heads of Circles are held personally

responsible for an intelligent review of expenditure, for applying for additional grants in time and for making reasonable surrenders. The practice of deferring till the end of the year the surrender of lapses that can be foreseen earlier is strongly deprecated.

**NOTE 1.**__ The minimum amount of lapse or extra requirement to be reported to the Director General is fixed at Rs. 1,000.

**NOTE 2.**__ Copies of all orders of surrender should invariably be furnished to the Audit office. If the amount surrendered is Rs. 1,000 or more, or the surrender involves any novel or special feature, the reason for the surrender should also be intimated to the Audit office.

**794A.** *Cancelled.*

### Re-appropriation

**795.** On receipt of monthly statements from subordinate officers, Heads of Circles should examine carefully the position in respect of budget grants and see whether the probable excesses may be covered by anticipated savings elsewhere. If necessary, redistribution of grants should be made among the subordinate officers. Any excesses, which cannot be met in this way or by permissible re-appropriation within the powers of the Head of the Circle to sanction (vide Serial No. 5 of the Schedule of Financial Powers Delegated to Officers of the Pakistan Post Office Department, November, 2007, as amended) must be reported to the Director-General.

**NOTE.**__ Copies of all reappropriation orders should invariably be furnished to the Audit Office. If the amount reappropriated is Rs. 1,000 or more, or the reappropriation involves any novel or special feature, the reason for the reappropriation should also be intimated to the Audit Office.

**796.** As soon as the probability of an excess which it has not been possible to meet by the Head of a Circle by re-appropriation under the powers vested in him is noticed, it should be reported to the Director-General who will arrange to transfer anticipated savings from other Circles or make the necessary provision of funds from the reserve placed at his disposal, if any. Failing either of these courses, the question of a formal re-appropriation of funds will be considered by the Director-General, and, if in any case such a re-appropriation is beyond his powers, proposals should be submitted as soon as possible for the consideration and orders of the Pakistan Postal Services Management Board or Finance Division, as the case may require.

**796A.** *Deleted.*

**796B.** (1) The position of funds under their control should be reviewed in the beginning of May and the anticipated final grants under the several units should be reported by Heads of Circles, etc., in the prescribed form so as to reach the Director-General's office by the 9th May. A copy of the statement

showing the anticipated final grant should be furnished simultaneously to the Director of Accounts.

(2) In regard to the demands for additional requirements which cannot be met from within the Circle grants by way of re-appropriation within the powers of sanction of Circles, etc., a separate statement should be prepared and submitted to the Director-General's office along with the statement of anticipated final grant showing the amount required and explaining clearly the reasons for the additional grant. These figures are not to be included in arriving at the net anticipated final grant. If the additional requirements are finally approved and funds are found available to meet them, the amounts will be taken into account by the Director-General's office in framing the final grant and for reporting the final surrenders or applying for additional appropriations in respect of non-voted expenditure, as the case may be, to the Financial Adviser on the 15th May.

(3) A separate communication will also be sent to the Circles, etc., allotting additional funds to the extent found possible or withdrawing savings, as the case may be, and a copy thereof forwarded to the Audit office.

**796C.** On receipt of the anticipated final grant statements from the Circles they will be consolidated in the Director-General's office and the final grant for the Department as a whole framed for report to the Financial Adviser. The anticipated net savings for the Department will at the same time be surrendered. Individual re-appropriation statements in respect of re-appropriations which are beyond the powers of the Director-General will also be prepared and submitted to the Pakistan Postal Service Management Board, for approval.

**797.** *Cancelled.*

**797A.** For the purpose of appropriation audit the Director-General is required to furnish the Director of Accounts, Pakistan Post Office Department by the 7th July each year a consolidated statement of final grants by Demand and Secondary units showing all the modifications in the grants, sanctioned up to the 30th June. If Heads of Circles need for a re-appropriation from one head to another, they should report to the Director General before the close of the year by 10th June.

**797B.** (1) Immediately after the close of the year the preparation of the statements in forms Bgt.15 (Revised) and Bgt.16 (Revised) showing variations of expenditure from grant should be taken up by Circles. Column II of these forms under each sub-head should be filled in and sent so as to reach the Audit Office by the 31st October positively. These will be returned by the Audit Office after filling in column V showing the expenditure for the

year booked up to the accounts for June final/supplementary, so as to reach the Circle office on the 15th November positively. As soon as the forms have been received back from the Audit Office, the reasons for variations between columns II and V should be investigated quickly in respect of all variations exceeding Rs. 1,000 under each secondary unit. The explanations for such variations should then be noted in separate sheets as usual. Columns Ill, IV and VI of the forms as they at present stand, should be left blank. The statements of variations thus completed under each sub-head should then be sent in convenient batches to the Audit Office. The last batch of the completed statements should be sent so as to reach the Audit Office not later than the 30th November positively.

(2) The Audit Office (Director of Accounts, Pakistan Post Office Department) will, after taking necessary action, forward the completed statements of variations (with explanation sheets of the Circles) so as to reach the Director-General's office not later than the 15th December positively.

(3) A report should be submitted by the Circles so as to reach Director General's office on the 30th November, intimating that the completed statements of variations with explanation sheets in respect of all the sub-heads have been sent to the Audit Office. In giving reason for the variations it is important to note that the explanation given especially in connection with the larger variations should not only be accurate and intelligible but concise and illuminating. It should be brought out clearly whether the variation was inevitable and whether it could not have been foreseen.

### Irregularities noticed in Appropriation Audit

**798.** Some of the more frequent causes of lapses in budget grants for works are over-estimating, incorrect entries in connection with recovered stores, neglect to maintain correct valuation lists of receipts and issues of maintenance stores, and inaccurate estimation of liabilities particularly in connection with railway credit notes for carriage of stores. The disbursing officers should pay special attention to avoid these defects.

**799.** Another serious irregularity which is frequently complained of in appropriation audit, is the rush of expenditure in the last few months of the financial year. Rush of expenditure is attendant with many serious evils and is strongly deprecated. Expenditure should, as far as possible, be evenly distributed throughout the year. It is far more in the public interest to surrender money that cannot be profitably utilized, in order that it may be diverted to other works which would otherwise have to lie over for want of funds, than to expand money in a hurry mainly for the reason that it is at the disposal of the spending officer. Arrangements have been made to provide for

re-grants of amounts that may have lapsed at the end of the preceding year owing to restricted expenditure in that year (vide rule 800 below). Disbursing officers should surrender freely all money which cannot be spent economically.

**Re-grants of lapses**

**800.** In order that progress on works which cannot be finished before the end of the financial year, shall not be interrupted by the closing of the accounts on the 30th June, lapses on capital and joint works relating to the following items will, if reported once by the 5th of April and thereafter by the 10th of May at the latest, be provided for in the budget estimates of the next official year: –

1. Buildings.
2. Railway Mail Vans.

**801.** After reviewing the progress of works, Heads of Circles should surrender to the Director General by the 5th of April each year, the amounts of grants against each secondary unit under the head 21-Capital outlay which are not likely to be expended by them during that year. These savings should be reported separately for each major work and in lump for minor works. After further review, statement of savings on similar lines should be submitted by them so as to reach the Director General by the 10th of May positively. Every endeavour should be made to foresee all savings for re-grant and to include them in this statement.

**802.** (1) In the budget estimates a new detailed head "Lump sum for re-grant of lapses" is opened to show this amount with a deduct entry "Deduct on account of probable lapses in the budget year" to receive the amount that may probably lapse during that financial year.

(2) Applications for re-grants should he submitted so as to reach the Director General by the 15th of July but care should be taken to ensure that the demands for re-grants do not exceed the amounts of savings reported in the previous year under rule 801.

**803.** The amounts sanctioned from the detailed head "Lump sum for re-grant of lapses" for works are treated as re-appropriations to the respective detailed heads under which those works are classified. Accordingly, expenditure on these works is debited to those heads and no expenditure is recorded against the head "Lump sum for re-grant of lapses".