CIVIL SERVICE LAWS
A STUDY IN OFFICE MANAGEMENT

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Lahore

Foreword

The teaching faculty in this Directorate General devotes itself to a phased programme of research and publication. This compilation, namely, "Civil Service Laws,- a study in Office Management, is the third of our series on Office Management and has been jointly prepared by Mrs. Shahnaz Rafique, Additional Director and Mr. Shahid Hussain Asad, Additional Director.

S. MOHSIN AKHTAR
Director General

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Introduction

This set of "Folios" is intended to serve as a guide for the Probationary Officers who are advised to read through it to know their official duties, responsibilities & a good deal of other procedural details which may help them steer their way through their normal dispensation of their day to day duties and exercise proper control and discipline over their office.

The present compilation is of Laws and Rules, before and after the Administrative Reforms of 1973. Only those Laws and Rules have been included, which are necessary and relevant for the under-training officers in the fulfillment of their daily duties, and responsibilities. All the available amendments have been incorporated and errors have been corrected and modified. However the possibility of any error or omission cannot be ruled out, The readers are invited to point out any inadvertent omission or error or to suggest any improvement.

CIVIL SERVANTS ACT, 1973

(Act No.LXXI of 1973)

An Act to regulate the appointment of persons to, and the terms and conditions of service of persons in, the service of Pakistan

WHEREAS it is expedient to regulate by law, the appointment of persons to, and the terms and conditions of service of persons in, the service of Pakistan, and to provide for matters connected therewith or ancillary thereto;

It is hereby enacted as follows:----

1. **Short title, application and commencement.**–(1) This Act may be called the Civil Servants Act, 1973,

2. It applies to all civil servants wherever they may be.

3. It shall come into force at once.

CHAPTER I.----PRELIMINARY

2. **Definitions.**—(1) In this Act, unless there is anything repugnant in the subject or context,---

(a) "ad hoc appointment" means appointment of a duly qualified person made otherwise than in accordance with the prescribed method of recruitment, pending recruitment in accordance with such method;

(b) "civil servant" means a person who is a member of an All-Pakistan Service or of a civil service of the Federation, or who holds a civil post in connection with the affairs of the Federation, including any such post connected with defence, but does not include---

(i) a person who is on deputation to the Federation from any Province or other authority;

(ii) a person who is employed on contract or on work charged basis or who is paid from contingencies; or

(iii) a person who is a "worker" or "workman" as defined in the Factories Act, 1934 (XXV of 1934), or the Workman's Compensation Act, 1923 (VIII of 1923);

(c) "initial appointment" means appointment made otherwise than by promotion or transfer;

(d) "pay" means the amount drawn monthly by a civil servant as pay and includes technical pay, special pay, personal pay and other emoluments declared by the prescribed authority to be pay;

(e) "permanent post" means a post sanctioned without limit of time;

(f) "prescribed" means prescribed by rules;

(g) "rules" means rules made or deemed to have been made under this Act;

(h) "selection authority" means the Federal Public Service Commission, a departmental selection board, departmental selection committee or other authority or body on the recommendation of, or in consultation with, which any appointment or promotion, as may be prescribed, is made; and

(i) "temporary post" means a post other than a permanent post.

(2) For the purposes of this Act, an appointment, whether by promotion or otherwise, shall be deemed to have been made on regular basis if it is made in the prescribed manner.

CHAPTER II. – TERMS AND CONDITIONS OF SERVICE OF CIVIL SERVANTS

3. **Terms and conditions**--The terms and conditions of service of a civil servant shall be as provided in this Act and the rules.

4. **Tenure of office of civil servants.—** Every civil servant shall hold office during the pleasure of the President.

5. **Appointments.—**Appointments to an All-Pakistan Service or to a civil service of the Federation or to a civil post in connection with the affairs of the Federation, including any civil post connected with defence, shall be made in the prescribed manner by the President or by a person authorised by the President in that behalf.

6. **Probation.**—(1) An initial appointment to a service or post referred to in section 5, not being an ad hoc appointment, shall be on probation as may be prescribed.

(2) Any appointment of a civil servant by promotion or transfer to a service or post may also be made on probation as may be prescribed.

Where, in respect of any service or post the satisfactory completion of probation includes the passing of a prescribed examination test or course or successful completion of any training, a person appointment on probation to such service or post who, before the expiry of the original or extended period of his probation, has failed to pass such examination or test or to successfully complete course or the training shall, except as may be prescribed otherwise,--

(a) if he was appointed to such service or post by initial recruitment, be discharged; or

(b) if he was appointed to such service or post by promotion or transfer, be reverted to the service or post from which he was promoted or transferred against which he holds a lien or, if there be no such service or post, be discharged.

Provided that, in the case of initial appointment to a service or post, a civil servant shall not be deemed to have completed his period of probation satisfactory until his character and antecedents have been verified as satisfactory in the opinion of the appointing authority.

7. **Confirmation.**—(1) A person appointed on probation shall, on satisfactory completion of his probation, be eligible for confirmation in a service or, as the case may be, a post as may be prescribed.

(2) A civil servant promoted to a post on regular basis shall be eligible for confirmation after rendering satisfactory service for the period prescribed for confirmation therein.

(3) There shall be no confirmation against any temporary post.

(4) A civil servant who, during the period of his service, was eligible to be confirmed in any service or against any post retires from service before being confirmed shall not, merely by reason of such retirement, be refused confirmation in such service or post or any benefits accruing therefrom.

(5) Confirmation of a civil servant in a service or post shall take effect from the date of occurrence of permanent vacancy in that service or post or from the date of continuous officiation, in such service or post, whichever is later.

8. **Seniority.**—(1) For proper administration of a service, cadre or post the appointing authority shall cause a seniority list of the members for the time being of such service, cadre or post to be prepared, but nothing herein contained shall be construed to confer any vested right to a particular seniority in such service, cadre or post as the case may be.

(2) Subject to the provisions of sub-section (1), the seniority of a civil servant shall be reckoned in relation to other civil servants belonging to the same service or cadre whether serving in the same department or office or not, as may be prescribed.

(3) Seniority on initial appointment to a service, cadre or post shall be determined as may be prescribed.

(4) Seniority in a post, service or cadre to which a civil servant is promoted shall take effect from the date of regular appointment to that post:

Provided that civil servants who are selected for promotion to a higher post in one batch shall, on their promotion to the higher post, retain their inter se seniority as in the lower post.

9. **Promotion.**—(1) A civil servant possessing such minimum qualifications as may be prescribed shall be eligible for promotion to a higher post for the time being reserved under the rules for departmental promotion in the service or cadre to which he belongs.

(2) A post referred to in sub-section (1) may either be a selection post or a non selection post to which promotions shall be made as may be prescribed---

(a) in the case of a selection post, on the basis of selection on merit; and

(b) in the case of a non-selection post, on the basis of seniority-cum-fitness.

(10) Posting and transfer.---Every civil servant shall be liable to serve

anywhere within or outside Pakistan, in any post under the Federal Government, or any Provincial Government or local authority, or a corporation or body set up or established by any such Government:

Provided that nothing contained in this section shall apply to civil servant recruited specifically to serve in a particular area or region:

Provided further that, where a civil servant is required to serve in a post outside his service or cadre, his terms and conditions of service as to his pay shall not be less favourable than those to which he would have been entitled if he had not been so required to serve.

11. **Termination of service.**—(1) The services of a civil servant may be terminated without notice--

(i) during the initial or extended period of his probation:

Provided that, where such civil servant is appointed by promotion on probation or, as the case may be, is transferred from one service, cadre or post to another service cadre or post, his service shall not be so terminated so long as he holds a lien against his former post in such service, cadre, or post but he shall be reverted to his former service, cadre or post as the case may be;

(ii) on the expiry of the initial or extended period of his employment; or

(iii) if the appointment is made ad hoc terminable on the appointment of a person on the recommendation of the selection authority, on the appointment of such person.

(2) Where, on the abolition of a post or reduction in the number of posts in a cadre or service, the services of a civil servant are required to be terminated, the person whose services are terminated shall ordinarily be the one who is the most junior in such cadre or service.

(3) Notwithstanding the provisions of sub-section (1), but subject to the provisions of sub-section (2), the services of a civil servant in temporary employment or appointed ad hoc shall be liable to termination on fourteen days notice or pay in lieu thereof.

12. **Reversion to a lower post.—** A civil servant appointed to a higher post, or before the commencement of the Civil Servants (Amendment) Ordinance, 1983 to a higher grade ad hoc or on temporary or officiating basis shall be liable to reversion to his lower post without notice.

12-A. **Certain persons to be liable to removal, etc.**---Notwithstanding anything contained in this Act or in the terms and conditions of a civil servant appointed or promoted during the period from the first day of January, 1972, to the fifth day of July, 1977, the President or a person authorised by him in this behalf may,---

(a) without notice, remove such a civil servant from service or revert him to his lower post, as the case may be, on such date as the President or, as the case may be, the person so authorised may, in the public interest directors or

(b) in a case where the appointment or promotion of such a civil servant is found by the President or, as the case may be, the person so authorised to suffer from a deficiency in the minimum length of service prescribed for promotion or appointment to the higher grade, direct, without notice, that seniority in such case shall count from the date the civil servant completes the minimum length of service in such appointment or promotion, as the case may be.

13. **Retirement from service.—** A civil servant shall retire from service on the completion of the sixtieth year of his age.

14. **Employment after retirement—**(1) A retired civil servant shall not be re-employed under the Federal Government, unless such re-employment is necessary in the public interest and is made with the prior approval of the authority next above the appointing authority:

Provided that, where the appointing authority is the President, such re-employment may be ordered with the approval of the President.

(2) Subject to the provisions of sub-section (1) of section 3 of the Ex-Government Servants (Employment with Foreign Governments) (Prohibition) Act, 1966 (XII of 1966), a civil servant may, during leave preparatory to retirement, or after retirement from Government service, seek any private employment:

Provided that, where employment is sought by a civil servant while on leave preparatory to retirement or within two years of the date of his retirement, he shall obtain the prior approval of the prescribed authority.

15. **Conduct.—** The conduct of a civil servant shall be regulated by rules made, or instructions issued, by Government or a prescribed authority, whether generally or in respect of a specified group or class of civil servants.

16. **Efficiency and discipline.—** A civil servant shall be liable to prescribed disciplinary action and penalties in accordance with the prescribed procedure.

17. **Pay.—**A civil servant appointed to a post shall be entitled, in accordance with the rules, to the pay sanctioned for such post.

Provided that, when the appointment is made on a current-charge basis or by way of additional charge, his pay shall be fixed in the prescribed manner:

Provided further that where a civil servant has, under an order which is later set aside, been dismissed or removed from service or reduced in rank, he shall, on the setting aside of such order, be entitled to such arrears of pay as the authority setting aside such order may determine.

18. **Leave.—**A civil servant shall be allowed leave in accordance with the leave rules applicable to him, provided that the grant of leave will depend on the exigencies of service and be at the discretion of the competent authority.

19. **Pension and Gratuity.**--- (1) On retirement from service, a civil servant shall be entitled to receive such pension or gratuity as may be prescribed.

(2) In the event of the death of a civil servant, whether before or after retirement, his family shall be entitled to receive such pension, or gratuity, or both, as may be prescribed.

(3) No pension shall be admissible to a civil servant who is dismissed or removed from service for reasons of discipline, but Government may sanction compassionate allowance to such a civil servant, not exceeding two-thirds of the pension or gratuity which would have been admissible to him had he been invalided from service on the date of such dismissal or removal.

(4) If the determination of the amount of pension or gratuity admissible to a civil servant is delayed beyond one month of the date of his retirement or death, he or his family, as the case may be shall be paid provisionally such anticipatory pension or gratuity as may be determined by the prescribed authority, according to the length of service of the civil servant which qualifies for pension or gratuity; and any over-payment consequent on such provisional payment shall be adjusted against the amount of pension or gratuity finally determined as payable to such civil servant or his family.

20. **Provident Fund.**—(1) Before the expiry of the third month of every financial year, the accounts officer or other required to maintain provident fund accounts shall furnish to every civil servant subscribing to a provident fund the account of which he is required to maintain a statement under his hand showing the subscriptions to, including the interest accruing thereon, if any, and withdrawals or advances from his provident fund during the preceding financial year.

(2) Where any subscription made by a civil servant to his provident funds has not been shown or credited in the account by the accounts or other officer required to maintain such account, such subscription shall be credited to the account of the civil servant on the basis of such evidence as may be prescribed.

21. **Benevolent Fund & Group Insurance.**— All civil servants and their families shall be entitled to the benefits admissible under the Central Employees Benevolent Fund and Group Insurance Act, 1969 (II of 1969), and the rules made thereunder.

22. **Right of appeal or representation.**— Where a right to prefer an appeal or apply for review in respect of any order relating to the terms and conditions of his service is provided to a civil servant under any rules applicable to him, such appeal or application shall, except as may be otherwise prescribed, be made within thirty days of the date of such order.

(2) Where no provision for appeal or review exists under the rules in respect of any order or class of orders, a civil servant aggrieved by any such order may, within thirty days of the communication to him of such order, make a representation against it to the authority next above the authority which made the order:

Provided that no representation shall lie on matters relating to the determination of fitness of a person to hold a particular post or to be promoted to a higher post or grade.

CHAPTER III.---MISCELLANEOUS

23. **Saving.**—Nothing in this Act or in any rule shall be construed to limit or abridge the power of the President to deal with the case of any civil servant in such manner as may appear to him to be just and equitable.

Provided that, where this Act or any rule is applicable to the case of a civil servant, the case shall not be dealt with in any manner less favourable to him than that provided by this Act or such rule.

24. **Removal of difficulties.**—If any difficulties arises in giving effect to any of the provisions of this Act, the President may make such order, not inconsistent with the provisions of this Act, as may appear to him to be necessary for the purpose of removing the difficulty:

Provided that no such power shall be exercised after the expiry of one year from the coming into force of this Act.

CHAPTER IV.---RULES

25. **Rules.**—(1) The President, or any person authorised by the President in this behalf, may make such rules as appear to him to be necessary or expedient for carrying out the purposes of this Act.

(2) Any rules, orders or instructions in respect of any terms and conditions of service of civil servants duly made or issued by an authority competent to make them and in force immediately before the commencement of this Act shall, in so far as such rules, orders or instructions are not inconsistent with the provisions of this Act, be deemed to be rules made under this Act.

CIVIL SERVANTS (APPOINTMENT, PROMOTION & TRANSFER) RULES, 1973

In exercise of the powers conferred by section 25 of the Civil Servants Act, 1973 (LXXI of 1973), the President is pleased to make the following rules, namely:-

PART I.----GENERAL

1. These rules may be called the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973.

2. In these rules, unless there is anything repugnant in the subject or context,---

(a) "appointment authority" in relation to a post means the person authorised under rule 6 to make appointment to that post;

(b) "Central Selection Board" means the Board constituted by the Federal Government for the purpose of selection for promotion or transfer to posts in basic pay scales 19 to 21 and equivalent and consisting of such persons as may be appointed to it by Government from time to time;

(c) "Commission" means the Federal Public Service Commission;

(d) "Departmental Promotion Committee" means a Committee constituted for the purpose of making selection for promotion or transfer to posts under a Ministry, Division, Department or Office of the Federal Government in basic pay scales 15 and below and equivalent.

3. (1) Appointment to posts shall be made by any of the following methods, namely:---

(a) by promotion or transfer in accordance with Part II of these rules; and

(b) by initial appointment in accordance with Part III of these rules.

(2) The method of appointment and the qualifications and other conditions applicable to a post shall be as laid down by the Ministry or Division concerned in consultation with the Establishment Division.

4. (1) In each Ministry, Division, Department or Office of the Federal Government, there shall be one or more Departmental Promotion Committees and Departmental Selection Committees, the composition of which shall be determined by the Ministry or Division concerned in consultation with the Establishment Division.

(2) Each such Committee shall consist of at least three members one of whom shall be appointed Chairman.

5. Where an appointing authority for posts in basic pay scales 15 and

below and equivalent does not accept the recommendation of a Departmental Selection or Departmental Promotion Committee, it shall record reasons therefor and obtained orders of the next higher authority.'

6. The authorities competent to make appointment to the various posts shall be as follows:--

	Posts	Appointing Authority
(1)	Posts in basic pay scales 20 and above or equivalent i.e. posts carrying pay with the maximum of Rs.5,240/- and above.	Prime Minister
(2)	Posts in basic pay scales 17 to 19 or equivalent i.e. post carrying pay with the maximum between Rs.3,040/- and Rs. 5,239/-.	Establishment Secretary
(3)	Posts in basic pay scales 3 to 16 or equivalent i.e. post carrying pay with the maximum between Rs.760/- and Rs. 3039/-.	Secretary of the Ministry of Division concerned or the Head of Department provided he is an officer drawing pay in basic pay scale 20 or above and equivalent.
(4)	Posts in basic pay scales 1 & 2 or equivalent i.e. post carrying pay with the maximum not exceeding Rs. 759/-.	Deputy Secretary of Head of Department or Head of Officer.

Provided that the President may designate an Officer holding a post in basic pay scale 18 or 19 and equivalent in a Ministry, Division, Department or Office to be the appointing authority for posts in basic pay scales 1 to 16 and equivalent in the Ministry, Department, Division or Office; and

Provided further that the President may designate an officer of the Pakistan Army, Pakistan Navy or Pakistan Air Force, not below the rank of Major or equivalent, to be the appointing authority for civil posts in basic pay scales 1 to 16 and equivalent in the General Headquarters, the Naval Headquarters o the Air Headquarters.

7. POSITION IN INCOME TAX DEPARTMENT

Ministries/Divisions were required vide O.M.No.71/73-D.1., dt. Nov. 17, 1973 to designate "Authority" and "Authorized" Officer" in respect of government servants who as belonging to specified departments were serving outside the Federal Secretariat. Since the officers of the Income Tax department constitute a different corps/cadre of officers who {as such) serve outside the Federal Secretariat, the Central Board of Revenue in compliance

of government instructions contained in O.M.No.71/73., dated Nov. 17, 1973, issued notification which is reproduced as hereunder:

"CENTRAL BOARD OF REVENUE"

SRO 1300(1)81. – The President has been pleased to nominate the following officers as "Authority" under the Government Servants (Efficiency and Discipline) Rules, 1973, in the Income Tax Departments :-

Govt. Servant's grade	Authority
Grade 16	Chairman, Central Board of Revenue
Grade 3 to 15	(a) Commissioner of Income Tax (b) Commissioner of Wealth Tax (c) Director of Inspection (Income Tax) (d) Director of Training (Income Tax) [within their own jurisdiction]
Grade 1 & 2	(a) Assistant Commissioner of Income Tax/Wealth Tax (b) Appellate Assistant Commissioner of Income Tax (c) Deputy Director of Inspection (Taxes) (d) Deputy Director of Training (Income Tax) [within their own jurisdiction]

-Sd-
BALAND AKHTAR
Secretary (AIT)

As is apparent from above the Chairman, Central Board of Revenue is "the Authority" in respect of BPS 16 employees. "The Authority" for employees in BPS 3 to 15 are the Commissioner of Income/Wealth Tax, Directors of Training or Inspection (as the case may be). For employees in BPS 1 & 2 , "the Authority" as per notification above is the Assistant Commissioners of Income/Wealth Tax.

With the change of designation of Assistant Commissioners of Income/ Wealth Tax, Appellate Assistant Commissioners of Income/Wealth Tax and Deputy Directors of Training/Inspection to Additional Commissioners of Income/ Wealth Tax, Appellate Assistant Commissioners & Additional Directors of Training or Inspection through Finance Act, 1993, the "Authority" in respect to employees in BPS 1&2 will now be the Additional Commissioners & Additional Directors of Training or Inspection within their own jurisdiction.

8. APPOINTMENT OF AUTHORISED OFFICER

The authority within its own jurisdiction has [under rule 2 (3) reproduced below] has the power to appoint "the Authorised Officers" who may be appointed by issuance specific or general orders as the case may be, i.e. the "Authority" may, either appoint someone as "Authorised Officer" to deal specifically with a particular case or an "Authorised Officer" may be

appointed by such Authority to act as such generally in such or similar cases.

> **"Rule 2(3) "authorised officer" means an officer authorised by the authority to perform functions of an authorised officer under these rules or, if no officer is so authorised, the authority; "**

In the Income Tax Department, for any disciplinary proceedings against officers in BPS 17-20, Chairman, CBR has been notified as the authorized officer by the President (Authority) as per the following notification:-

> **S.R.O. 1299(1)/81. - The president has been pleased to nominate the Chairman, Central Board of Revenue, as 'Authorised officer' for grade 17 to 20 officers of Income Tax Departments under Government Servants (Efficiency and Discipline) Rules, 1973.**

The Chairman, Central Board of Revenue (being the "Authority" for employees in BPS 16) has designated Member (Income Tax), Central Board of Revenue to perform functions of "Authorized Officer" as per notification which (for ready reference) is reproduced as hereunder:

NOTIFICATION

"Islamabad, the 18th January, 1982.

> **S.R.O. 44(1)/82. In exercise of the powers conferred by clause (30 of rules 2 of the Government Servants (Efficiency and Discipline) Rules, 1973, the Chairman, Central Board of Revenue, designated as authority vide the Central Board of Revenue's Notification No. S.R.O 1300(1) 81, dated the 30th November, 1981, is pleased to authorise the Member (Income Tax), Central Board of Revenue, to perform the functions of the authorised officer under the said rules in respect of Grade 16 officers of the Income Tax Department.**

-Sd-
BALAND AKHTAR
Secretary (AIT)

Since the "Authority" has to nominate/designate "Authorised Officers" within his own jurisdiction the Commissioners of Income/Wealth Tax or the Directors of Inspection or Training (being the Authority in respect of employees in BPS-3 to 15) have likewise to authorize Additional Commissioners, Additional Directors of Training or Inspection (as the case may be) to function as the "Authorised Officers". Similarly for employees in BPS 1 & 2, the Additional Commissioners (being the Authority) have to appoint the "Authorised Officers" who would be any one from amongst the following:

(i) Deputy Commissioner/Assistant Commissioners of Income / Wealth Tax when authorised by Additional Commissioner of Income / Wealth Tax,

(ii) Deputy Directors (Inspection or Training), Assistant Directors (Inspection or Training) when authorised by the Additional Directors (Inspection or Training).

To sum up, following are the "Authority: and "Authorised Officers" in respect of various grades of officers/employees in the Income Tax Department,

BPS	AUTHORITY	AUTHORISES OFFICER
22	President of Pakistan	--
21	Prime Minister of Pakistan	--
17-20	Prime Minister of Pakistan	Chairman, Central Board of Revenue
16	Chairman, Central Board of Revenue.	Member (Income Tax)
3-15	Commissioner of Income/ Wealth Tax, Directors of Inspection/Training	Additional Commissioners of Income/Wealth Tax, Additional Directors of Inspection/Training.
1 & 2	Additional Commissioners of Income/Wealth Tax, Additional Directors of Inspection or Training. (within their own jurisdiction)	Deputy Commissioners/Deputy Directors (Training or Inspection), Assistant Directors or Income Tax Officers (as the case may be)

PART II.---APPOINTMENTS BY PROMOTION OR TRANSFER

9. Promotion and transfers to posts in basic pay scales 2 to 18 and equivalent shall be made on the recommendation of the appropriate Departmental Promotion Committee and promotions and transfers to posts in basic pay scales 19 to 21 and equivalent shall be made on the recommendations of the Central Selection Board.

10. Only such persons as possess the qualifications and meet the conditions laid down for the purpose of promotion or transfer to a post shall be considered by the Departmental Promotion Committee or the Central Selection Board, as the case may be.

10-A. No promotion on regular basis shall be made to posts in basic pay scales 18 to 21 and equivalent unless the officer concerned has completed such minimum length of service as may be specified from time to time.

10-B. (1) Where the appointing authority considers it to be in the public interest to fill a post reserved under the rules for departmental promotion and the most senior civil servant belonging to the cadre or service concerned who is otherwise eligible for promotion does not possess the specified length of service the authority may appoint him to that post on acting charge basis.

(2) So long as a civil servant holds the acting charge appointment, a civil

servant junior to him shall not be considered for regular promotion but may be appointed on acting basis to a higher post.

(3) In the case of a post in basic pay scales 17 to 22 and equivalent, reserved under the rules to be filled by initial appointment, where the appointing authority is satisfied that no suitable officer drawing pay in basic pay scale in which the post exists is available in that category to fill the post and it is expedient to fill the post, it may appoint to that post on acting charge basis the most senior officer otherwise eligible for promotion in the organisation, cadre or service, as the case may be, in excess of the promotion quota.

(4) Acting charge appointment shall be made against posts which are likely to fall vacant for a period of six months or more. Against vacancies occurring for less than six months, current charge appointment may be made according to the orders issued from time to time.

(5) Appointment on acting charge basis shall be made on the recommendations of the Departmental Promotion Committee or the Central Selection Board, as the case may be, save in the case of posts in basic pay scale 22 and equivalent.

(6) Acting charge appointment shall not amount to appointment by promotion or regular basis for any purpose including seniority.

(7) Acting charge appointment shall not confer any vested right for regular promotion to the post held on acting charge basis.

11. Appointments by transfer shall be made from amongst the persons holding appointment on a regular basis in posts in the same basic pay scale or equivalent to or identical with the posts to be filled.

PART III.---INITIAL APPOINTMENT

12. Initial appointment to the All-Pakistan Services, the Civil Services of the Federation and posts in connection with the affairs of the Federation in basic pay scales 16 to 22 and equivalent except those which, under the Federal Public Service Commissioner (Functions) Rules, 1978, do not fall within the purview of the Commission, shall be made on the basis of tests and examinations to conducted by the Commission.

13. Initial appointments to posts in basic pay scales 1 to 15 and equivalent shall be made on the recommendations of the Departmental Selection committee after the vacancies in basic pay scales 3 to 15 and equivalent have been advertised in newspapers.

14. A candidate for initial appointment to a post must possess the educational qualifications and experience and, except as provided in the rules framed for the purposes of relaxation of age limit, must be within the age limit as laid down for the posts.

15. A candidate for appointment shall be citizen of Pakistan:

Provided that this requirement may be relaxed with the approval of the Establishment Division.

Provided further that, in the case of candidates to be appointed on temporary basis to posts in the Pakistan Missions abroad, such relaxation shall not be accorded for a period exceeding one year at a time.

16. Vacancies in the under mentioned posts shall be filled on all-Pakistan basis in accordance with the merit and provincial or regional quotas prescribed by Government from time to time:

(i) All posts in basic pay scales 16 and above and equivalent.

(ii) Posts in basic pay scales 3 to 15 and equivalent in offices which serve the whole of Pakistan.

17. Vacancies in posts in basic pay scales 3 to 15 and equivalent in offices which serve only a particular province or region shall be filled by appointment of persons domiciled in the province or region concerned.

18. Vacancies in posts in basic pay scales 1 and 2 and equivalent shall ordinarily be filled on local basis.

19. A candidate for appointment must be in good mental and bodily health and free from any physical defect likely to interfere with the discharge of his duties. A candidate who after such medical examination as Government may prescribed is found not to satisfy these requirements, shall not be appointed.

PART IV.---AD HOC & TEMPORARY APPOINTMENTS

20. When under the Federal Public Service Commission (Functions) Rules, a post is required to be filled through the Commission, the appointing authority shall forward a requisition on the prescribed form to the Commission immediately it is decided to fill the post or , if that is not practicable and the post is filled on ad hoc basis as provided in rule 19, within two months of the filling of the post.

21. When the appointing authority considers it to be in the public interest to fill a post falling within the purview of the Commission urgently pending nomination of a candidate by the Commission, it may proceed to fill it on ad hoc basis for a period not exceeding six months. The posts shall be advertised and the same procedures as laid down for initial appointment in Part III shall be followed in making ad hoc appointments.

22. Short-term vacancies in the posts falling within the purview of the Commission and vacancies occurring as a result of creation of temporary posts for a period not exceeding six months, may be filled by purely temporary basis after advertising the vacancy.

PART V.---PROBATION

23. (1) Persons appointed by initial appointment, promotion or transfer shall be on probation for a period of one year.

(2) The period of probation may be curtailed for good and sufficient reasons, to be recorded, or, if considered necessary, it may be extended for a period not exceeding one year as may be specified at the time of appointment.

(3) On the successful completion of probation period, the appointing authority shall, by specific order, terminate the probation.

(4) If no order is issued under sub-rule (3), on the expiry of the first year of probation period, the period of probation shall be deemed to have been extended under sub-rule (2):

Provided that, subject to the provisions of provision to sub-section (2) of section 6 of the Civil Servants Act, 1973, in the absence of an order under sub-rule (3), the period of probation shall, on the expiry of the extended period under sub-rule (2), be deemed to have successfully been completed.

OCCUPATIONAL GROUPS AND SERVICES (PROBATION, TRAINING & SENIORITY) RULES, 1990

GOVERNMENT OF PAKISTAN
ESTABLISHMENT DIVISION
(Training Wing)

NOTIFICATION

Islamabad, the 23rd August, 1990

S.R.O. 874(I) 90.-- In exercise of the powers conferred by section 25 of the Civil Servants Act 1973 (LXXI of 1973), the President is pleased to make the following rules, namely:--

1. **Short title and commencement.**--(1) These rules may be called the Occupational Groups and Services (Probation, Training and Seniority) Rules, 1990.

(2) These rules shall take effect from 1st October, 1990.

2. **Definitions.**--In these rules, unless there is anything repugnant in the subject or context:--

i) "Commission" means the Federal Public Service Commission;

ii) "Examination" includes any exercise approved by the Government which is intended to test a probationer in a field of training during the training programme;

iii) "Final Passing Out Examination" means the Final Passing Out Examination conducted by the Commission or the department concerned after conclusion of specialized training;

iv) "Government" means the Federal Government;

v) "Head of training institution" means the head of a training institution or place where members of an occupational group or service are imparted training.

vi) "Inductee" means a person transferred to any occupational group or service by induction from the Armed Forces;

vii) "Initial training" means the training prior to specialized training undertaken by the probationary officers of any one occupational group or service or jointly by combination of any occupational groups or services at a training institution or place that the Government may specify;

viii) "Occupational group or service" means any group or service recruitment to which is made through the competitive examination conducted by the Commissioner from time to time against BPS-17 posts under the Federal Government or

any occupational group or service transfer to which is made from the Armed Forces by induction and includes the following:

(a) Accounts Group

(b) Commerce and Trade Group

(c) Customs and Excise Group

(d) District Management Group

(e) Foreign Service of Pakistan

(f) Income Tax Group

(g) Information Group

(h) Military Lands and Cantonment Group

(i) Office Management Group

(j) Police Service of Pakistan

(k) Postal Group

(l) Railways (Commercial and Transportation) Group; and

(m) any other service or group which may be notified by the Government as such.

ix) "Probationer" means a person appointed to any occupation group or service on probation and includes an inductee; and

x) "Specialized training" means the training subsequent to the initial training undertaken by the probationary officers of an occupational group or service at a training institution or place that the Government may specify.

3. **Training programme and examination.–** (1) Every probationer shall undergo training in such training institutions and at such places and for such periods as the Government may specify.

(2) A probationer shall qualify every examination to the satisfaction of the head of the training institution where he is undergoing training.

(3) In addition to 1400 marks of CSS examination, 500 marks shall be allocated for initial training programme, 600 marks for specialized training programme and 1000 marks for the final passing out examination.

(4) Every probationer shall be required to qualify the Final Passing Out Examination in the subjects approved by the Government.

(5) The maximum of 1000 marks allocated for Final Passing Out Examination shall be distributed among the subjects as approved by the Government.

(6) A probationer who fails to qualify in any subjects in the Final Passing Out Examination shall be allowed two more chances to appear in the examination to be held subsequently in such subject or subjects.

4. **Effect of unsatisfactory completion of training programme.**–If on the conclusion of a training programme, the performance or conduct of a probationer is determined by the head of the training institution to be unsatisfactory, the Government may require such probationer to undergo such further training as it deems fit.

(2) If a probationer is prevented by sickness or any other adequate cause from completing a training programme to the satisfaction of the head of the training institution, the Government may require him to undergo such further training as it deems fit.

5. **Probationer missing the Final Passing Out Examination.**–If after completing his training to the satisfaction of the head of training institution, a probationer is prevented by ill health or other adequate cause from taking, in full or in part, the Final Passing Out Examination, the Government may arrange for him to be examined specially.

6. **Probationer failing to qualifying in the Final Passing Out Examination.**–(1) A probationer who fails to qualify in the Final Passing Out Examination shall have his increments withheld until such time he qualifies such examination.

(2) A probationer who fails to qualify in the Final Passing Out Examination in three attempts shall be liable to be removed from service.

(3) Absence from the Final Passing Out Examination, without permission of the Government, shall be deemed to be a failure to qualifying in that examination.

7. **Seniority.**–(1) The seniority of the probationer officers shall be determined by the Government after Final Passing Out Examination.

(2) Inductees who join the initial training programme shall be given notional marks in a manner that each inductee has the same marks as the senior most probationer of the occupational group in which the inductee has been inducted.

(3) Inductees who join a specialized training programme directly shall be given notional marks equal to the marks obtained by the senior most probationer of the occupational groups including the marks in the initial training programme.

(4) For the purpose of determining the inter-se seniority of the probationer officers who commence their training with initial training programme the marks obtained by a probationer in the competitive examination of the Commission or his notional marks, as the case may be, shall be added to the marks obtained by him in the initial training programme, specialized training programme and the marks obtained by qualifying the Final Passing Out Examination in his first attempt.

(5) For the purpose of determining the inter-se seniority of the inductees who commence their training with the initial training programme or a specialized training programme, the notional marks given to such an inductee and the marks obtained by him in the initial training programme and

specialized programme, as the case may be, shall be added to the marks obtained by him by qualifying the Final Passing Out Examination in the first attempt.

8. **Probation.**–The period of probation of a probationer shall be two years or for such period as the Government may extend for successful completion of training programme.

9. **Bond.**–A probationer shall, before the commencement of the training, execute a Bond, with a surety, to refund in the event of his failing to complete his training or resigning from his service during the period of training or within three years thereafter, all such amounts paid to him or spent in connection with his training.

10. **Penalty.**–(1) A probationer who fails to comply with the provisions of these rules, or to obey any orders which he may receive from the Government, or from the Provincial Government under which he is serving, or from the head of institution or from any faculty member of the training institution or an officer under who he may be receiving field training, or who neglects his probationary studies, or is guilty of conduct unbecoming of an officer shall be liable for removal from service or to such other action as the Government may direct.

(2) Before a probationer is removed from service he shall be given an opportunity to show cause.

11. **Over-riding effect.**–The provisions of these rules shall have effect notwithstanding anything contained in any other rule or rules for the time being in force with regard to any occupational group or service.

12. **Repeal.**–The Civil Service of Pakistan (Probation, Training and Seniority) Rules, 1954, are hereby repealed.

M.I.K. KHALIL
Establishment Secretary

RULES GOVERNING THE CONDUCT OF FEDERAL GOVERNMENT OFFICERS

Government Servants (Conduct) Rules, 1964.

In exercise of the powers conferred by paragraph (a) of clause (2) of Article 178 and clause (1) of Article 179 of the Constitution and of all powers enabling him in that behalf, the President is pleased to make the following rules, namely:-

THE GOVERNMENT SERVANTS (CONDUCT) RULES, 1964

1. **Short title and commencement.**-(1) These rules may be called the Government Servants (Conduct) Rules, 1964.

(2) They shall come into force at once.

2. **Extent of application.**- These rules apply to every person, whether on duty or on leave, within or without Pakistan, serving in a civil capacity in connection with the affairs of the Centre and to the members of an All-Pakistan Service during their employment under the Provincial Government or while on deputation with any other Government, agency, institution or authority:

Provided that the Central Government may, by a notification in the official Gazette, exempt any class of Government servants from the operation of all or any of these rules.

3. **Definitions:**-(1) In these rules, unless there is anything repugnant in the subject or context;-

(a) "Government" means the Central Government and in respect of officers of an All Pakistan Service serving in a Province, the Provincial Government;

(b) "Government servant" means a person to whom these rules apply; and

(c) "member of a Government servant's family" includes-

(i) his wife, child or step-child, whether residing with the Government servant or not; and

(ii) any other relative of the Government servant or his wife, when residing with and wholly dependent upon the Government servant, but does not include a wife legally separated from the Government servant, or a child or step-child who is no longer in any way dependent upon him, or of whose custody the Government servant has been deprived by law.

Reference to a wife in clause (c) of sub-rule (1) shall be construed as references to a husband where the Government servant is a woman.

4. **Repeal of previous Conduct Rules.**-The Government Servants Conduct Rules made under section 96-B of the Government of India Act,

1919, and the Secretary of State's Services (Conduct) Rules, 1942, made under sections 247(1), 250 and 269 of the Government of India Act, 1935, in so far as they applied to the persons to whom these rules apply, are hereby repealed, but such repeal shall not affect anything duly done or suffered under those rules.

5. **Gifts.**-(1) Save as otherwise provided in this rule, no Government servant shall, except with the previous sanction of the Government, accept, or permit any member of his family to accept, from any person any gift the receipt of which will place him under any form of official obligation to the donor. If, however, due to very exceptional reasons, a gift cannot be refused, the same may, under intimation to the Cabinet Division, be kept for official use in the Department or Organisation in which he is working.

(2) If any question arises whether receipt of a gift places a Government servant under any form of official obligation to the donor, the decision of the Government thereon shall be final.

(3) If any gift is offered by the head or representative of a foreign State, the Government servant concerned should attempt to avoid acceptance of such a gift, if he can do so without giving offence. If, however, he cannot do so, he shall accept the gift and shall report its receipt to the Cabinet Division for orders as to its disposal.

(4) Government servants are prohibited from receiving gift of any kind for their person or for members of their families from diplomats, consular and other foreign Government representatives or their employees who are stationed in Pakistan. If, however, due to very exceptional reasons, a gift cannot be refused, it should invariably be deposited in the Toshakhana.

(5) Government servants, except those belonging to Grades 1 to 4, are prohibited from accepting cash awards offered by the visiting foreign dignitaries. In case, however, it becomes impossible to refuse without causing offence to the visiting dignitary, the amount may be accepted and immediately deposited in the Treasury under the proper head of account.

(6) The responsibility for reporting the receipt of a gift shall devolve on the individual recipient. All gifts received by a Government servant, irrespective of their prices, must be reported to the Toshakhana in the Cabinet Division. However, the responsibility for reporting to the Cabinet Division receipt of gifts, including the names of recipients, from foreign dignitaries or delegations who come to Pakistan or when Pakistan dignitaries or delegations go abroad, shall lie with the Chief of Protocol or his representative in the former case, and with the Ambassador concerned in the latter case. In the case of foreign delegations or visiting dignitaries with whom the Chief of Protocol is not associated, the Ministry sponsoring the visit shall be responsible to supply the details of gifts, if received, and the list of recipients to the Cabinet Division and the Ministry of Foreign Affairs.

(7) The value of gifts shall be assessed by the Cabinet Division and the monetary limits up to which and the condition subject to which, the gifts may be allowed to be retained by the recipient shall be as follows:-

(a) gifts valued up to Rs.1,000 may be allowed to be retained by the recipient;

(b) gifts valued between Rs.1,000 and 5,000 may be allowed to be retained by a recipient on his paying 25% of the value of the gift in excess of Rs.1,000; and

(c) gifts of value exceeding Rs.5,000 may be allowed to be retained by a recipient on his paying 25% of so much of the value as exceeds Rs.1,000 but does not exceed Rs.5,000 and 15% of so much of the value as exceeds Rs.5,000.

6. **Acceptance of foreign awards.-** No Government servant shall, except with the approval of the President, accept a foreign award, title or decoration.

Explanation.-For the purposes of this rule, the expression "approval of the President" means prior approval in ordinary cases and ex-post-facto approval in special cases where sufficient time is not available for obtaining prior approval.

7. **Public demonstrations in honour of Government servants.**-(1) No Government servant shall encourage meetings to be held in his honour or presentation of address of which the main purpose is to praise him.

(2) Notwithstanding anything contained in sub-rule(1).

(a) a Government servant may, with the previous permission of his next higher officer, take part in the raising of funds to be expended for any public or charitable purpose;

(b) a Government servant may take part, with the previous sanction of the Government, in the raising of funds to be expended for any public or charitable object connected with the name of any other Government servant or a person who has recently quitted the service of the Government;

(c) the Head of a Pakistan Mission abroad, while so posted, may attend a public meeting or entertainment held in his honour.

(3) When a Government servant takes part in the raising of fund in accordance with the provisions of clauses (a) and (b) of sub-rule (2), he shall be required to keep regular accounts and submit them to his next higher officer for scrutiny.

(4) Clauses (a) and (b) of sub-rule (2) shall not apply to officers of the Police Service of Pakistan and the Pakistan Taxation Service.

8. **Gift to Medical officers.**-Subject to the departmental rules governing the question, a Medical officer may accept any gift of moderate value offered in good faith by any person or body of persons in recognition of his professional services.

9. **Subscription.**-Subject to rule 7, no Government servant shall, except with the previous sanction of the Government, ask for or accept or in any way participate in the raising of any subscription or other pecuniary assistance in pursuance of any object whatsoever.

10. **Lending and borrowing.**-(1) No Government servant shall lend money to, or borrow money from, or place himself under any pecuniary obligation, to any person within the local limits of his authority or any person with whom he has any official dealings:

Provided that the above rule shall not apply to dealings in the ordinary course of business with a joint stock company, bank or a firm of standing.

(2) When a Government servant is appointed or transferred to a post of such a nature that a person from whom he has borrowed money or to whom he has otherwise placed himself under a pecuniary obligation will be subject to his official authority, or will reside, possess immovable property, or carry on business within the local limits of such authority, he shall forthwith declare the circumstances to the Government through the usual channel.

(3) Non-gazetted Government servants shall make the declaration referred to in sub-rule (2) to the head of their office.

(4) This rule, in so far as it may be construed to relate to loans given to or taken from co-operative societies registered under the Cooperative Societies Act, 1912 (II of 1912), or under any law for the time being in force relating to the registration of Cooperative Societies, by the Government servants, shall be subject to any general or special restrictions or relaxations made or permitted by the Government.

11. **Buying and selling of movable and immovable property.**- (1) A Government servant who intends to transact any purchase , sale or disposal by other means of movable or immovable property exceeding in value @ Rs.25,000 (Twenty Five thousand rupees) with any person shall apply for permission to the Head of the Department or the Secretary to the Government as the case may be. When the Government servant concerned is himself the Head of the Department or the Secretary to the Government he shall apply through the Secretary of the Ministry concerned or the Establishment Secretary, as the case may be. Any such application shall state fully the circumstances, the price offered or demanded and, in the case of disposal otherwise than by sale, the method of disposal. Thereafter such Government servant shall act in accordance with such orders as may be passed by the Government:

Provided that all transactions with a person who is an official subordinate of the Government servant should be reported to the next higher authority.

Explanation.-In this rule, the term "property" includes agricultural or urban land, bonds, shares and securities but does not include a plot purchased for building a house from a cooperative housing society or a Government housing scheme.

(2) No prior permission is necessary for buying and selling shares, bonds, saving certificates and securities through Government sponsored organisations upto the value of Rs.25000. However, the Government servant concerned shall have to report all such transactions in the form of a statement at the end of the each year.

11-A. **Construction of building etc.-** No Government servant shall construct a building, whether intended to be used for residential or commercial purposes, except with the previous sanction of the Government obtained upon an application made in this behalf disclosing the source from which the cost of such construction shall be met.

12. **Declaration of property.-**(1) Every Government servant shall, at the time of entering Government service, make a declaration to the Government, through the usual channel, of all immovable and movable properties including shares, certificates, securities, insurance policies and jewellery having a total value of Rs.50,000 (fifty thousand rupees) or more belonging to or held by him or a member of his family and such declaration shall,

(a) state the district within which the property is situated.

(b) show separately individual items of jewellery exceeding Rs.50,000 (fifty thousand rupees) in value, and

(c) give such further information as the Government may, by general or special order, require.

(2) Every Government servant shall submit to the Government, through usual channel, an annual return of assets in the month of December showing any increase or decrease of property as shown in the declaration under sub-rule, or as the case may be, the last annual return.

13. **Disclosure of assets, immovable, movable and liquid.-** A Government servant shall, as and when he is so required by Government by a general or special order, furnish information as to his assets disclosing liquid assets and all other properties, immovable and movable, including shares, certificates, insurance policies, jewellery.

14. **Speculation and investment.-**(1) No Government servant shall speculate in investments. For the purpose of this sub-rule, the habitual purchase and sale of securities of notoriously fluctuating value shall be deemed to be speculation in investments.

(2) No Government servant shall make, or permit any member of his family to make, any investment likely to embarrass or influence him in the discharge of his official duties.

(3) No Government servant shall make any investment the value of which is likely to be affected by some event of which information is available to him as a Government servant and is not equally available to the general public.

(4) If any question arises whether a security or an investment is of the nature referred to in any if the foregoing sub-rules, the decision of the Government thereon shall be final.

15. **Promotion and management of companies, etc.-** No Government servant shall, except with the previous sanction of the Government, take part in the promotion, registration or management of any bank or company:

Provided that a Government servant may, subject to the provisions of

any general or special order of the Government, take part in the promotion, registration or management of a Co-operative Society registered under the Co-operative Societies Act, 1912 (II of 1912), or under any similar law.

16. **Private trade, employment or work.**-(1) No Government servant shall except with the previous sanction of the Government, engage in any trade or undertake any employment or work, other than his official duties:

Provided that he may, without such sanction, undertake honorary work of religious, social or charitable nature or occasional work of a literary artistic character, subject to the conditions that his official duties do not thereby suffer and that the occupation or undertaking does not conflict or is not inconsistent with his position or obligations as a Government servant but he shall not undertake or shall discontinue such work if so directed by the Government. A Government servant who has any doubt about the propriety of undertaking any particular work would refer the matter for the orders of the Government.

Provided further that a non-gazetted Government servant may, without such sanction, undertake a small enterprise which absorbs family labour and when he does so shall file details of the enterprise alongwith the declaration of assets.

(2) Notwithstanding anything contained in sub-rule(1), no Government servant shall associate himself with any private trust, foundation or similar other institution which is not sponsored by the Government.

(3) This rule does not apply to sports activities and membership of recreation clubs.

16-A **Subletting of residential accommodation allotted by Govt.-** No Government servant shall, except with the prior permission of the Head of the Department, sublet residential accommodation let to him by Government.

16-B **Government servant not to live beyond his means etc.-** No Government servant shall live beyond his means or indulge in ostentation on occasions of marriage or other ceremonies.

17. **Insolvency and habitual indebtedness.-** A Government servant shall avoid habitual indebtedness. If a government servant is adjudged or declared insolvent or if the whole of that portion of his salary which is liable to attachment is frequently attached for debt, has been continuously so attached for a period of two years, or is attached for a sum which, in ordinary circumstances, he cannot repay within a period of two years, he shall be presumed to have contravened this rule unless he proves that the insolvency or indebtedness is the result of circumstances which, with the exercise of ordinary diligence, he could not have foreseen or over which he had no control and has not proceeded from extravagant or dissipated habits. A Government servant who applies to be or is adjudged or declared insolvent shall forthwith report his insolvency to the Head of the officer or Department or to the Secretary of the Ministry, as the case may be, in which he is employed.

17-A **Intimation of involvement and conviction in a criminal case.**-If a Government servant is involved as an accused in a criminal case, he shall

bring the fact of such involvement or conviction, as the case may be, to the notice of the head of the office or Department immediately or, if he is arrested and released on bail, soon after such release.

18. **Unauthorised communication of official documents or information.**-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 unauthorised to receive it, or to a non official person, or to the press.

19. **Approach to members of the Assemblies, etc.**-No Government servant shall, directly or indirectly, approach any Member of the National Assembly or a Provincial Assembly or any other non-official person to intervene on his behalf in any matter.

20. **Management etc. of newspapers or periodicals.**-No Government servant shall, except with the previous sanction of the Government, own wholly or in part, or conduct or participate in the editing or management of, any newspaper or other periodical publication.

21. **Radio broadcasts or television programmes and communications to the press.**-No Government servant shall, except with the previous sanction of the Government or any other authority empowered by it in this behalf, or in the bona fide discharge of his duties, participate in a radio broadcast or television programme or contribute any article or write any letter, either anonymously or in his own name or in the name of any other person to any newspaper or periodical:

Provided that such sanction shall generally be granted if such broadcast or television programme or such contribution or letter is not, or may not be considered likely to jeopardize the integrity of the Government servant, the security of Pakistan or friendly relations with foreign States, or to offend public order, decency or morality, or to amount to contempt of court, defamation or incitement to an offence:

Provided further that no such sanction shall be required if such broadcast or television programme or such contribution or letter is of a purely literary, artistic or scientific character.

22. **Publication of information and public speeches capable of embarrassing the Government.**-No Government servant shall, in any document published, or in any communication made to the press, over his own name, or in any public utterance or television programme or in any radio broadcast delivered by him make any statement of fact or opinion which is capable of embarrassing the Government:

Provided that technical staff (both gazetted and non-gazetted) may publish research papers on technical subjects, if such papers do not express views on political issues or on Government policy and do not include any information of a classified nature.

22-A Where a Government Servant submits the draft of a literary, artistic or scientific article or bock for obtaining previous sanction for its publication, he shall be informed within three months of his doing so whether he has or

has not such sanction and, if no communication is issued to him within that period, he shall be entitled to presume that the sanction asked for has been granted.

23. **Evidence before committees.**-(1) No Government servant shall give evidence before a public committee except with the previous sanction of the Government.

(2) No Government servant giving such evidence shall criticise the policy or decisions of the Central or a Provincial Government.

(3) This rule shall not apply to evidence given before statutory committees which have power to compel attendance and the giving of answers, not to evidence given in judicial inquiries.

24. **Taking part in politics and elections.**-(1) No Government servant shall take part in, subscribe in aid of or assist in any way, any political movement in Pakistan or relating to the affairs of Pakistan.

(2) No Government servant shall permit any person dependent on him for maintenance or under his care or control to take part in or in any way assist any movement or activity which is, or tends directly or indirectly to be, subversive of Government as by law established in Pakistan.

(3) No Government servant shall canvass or otherwise interfere or use his influence in connection with or take part in any election to a legislative body, whether in Pakistan or elsewhere.

Provided that a Government servant who is qualified to vote at such election may exercise his right to vote: but if he does so, he shall give no indication of the manner in which he proposes to vote or has voted.

(4) No Government servant shall allow any member of his family dependent on him to indulge in any political activity, including forming a political association and being its member, or to act in a manner in which he himself is not permitted by sub-rule (3) to act.

(5) A Government servant who issues address to electors or in any other manner publicly announces himself or allow himself to be publicly announced as a candidate or prospective candidate for election to a legislative body shall be deemed for the purpose of sub-rule (3) to take part in an election to such body.

(6) If any question arises whether any movement or activity falls within the scope of this rule, the decision of the Government thereon shall be final.

25. **Propagation of sectarian creeds, etc.**- No Government servant shall propagate such sectarian creeds or take part in such sectarian controversies or indulge in such sectarian partiality and favouritism as are likely to affect his integrity in the discharge of his duties or to embarrass the

administration or create feelings of discontent or displeasure amongst the Government servants in particular and amongst the people in general.

25-A. **Government servant not to express views, against ideology of Pakistan.-** No Government servant shall express views detrimental to the ideology or integrity of Pakistan.

25-B. **Government servant not to take part in or assist, any public demonstration against Government decision, etc.–** No Government servant shall take part in, or any manner assist, any public demonstration directed against a government decision or policy or permit any member of his family dependent on him to do so.

26. **Nepotism, favouritism and victimization, etc.-** No Government servant shall indulge in provincialism, parochialism, favouritism, victimization and willful abuse of office.

27. **Vindication by Government servants of their public acts or character.-** A Government servant may not, without the previous sanction of the Government, have recourse to any court or to the press for the vindication of his public acts or character from defamatory attacks. In granting sanction, the Government will ordinarily bear the cost of the proceedings and in other cases leave the Government servant to institute them at his own expense. In the latter case, if he obtains a decision in his favour, the Government may reimburse him to the extent of the whole or any part of the cost.

Nothing in this rule limits or otherwise affects the right of a Government servant to vindicate his private acts or character.

28. **Membership of service associations.-** No Government servant shall be a member, representative or officer of any association representing or purporting to represent, Government servants or any class of Government servants, unless such association satisfies the following conditions, namely:-

(a) Membership of the association and its office bearers shall be confined to a distinct class of Government servants and shall be open to all Government servants of that class.

(b) The association shall not be in any way connected with or affiliated to any association which does not, or any federation of associations which do not, satisfy condition (a).

(c) The association shall not be in any way connected with any political party or organization, or engage in any political activity.

(d) The association shall not-

(i) issue or maintain any periodical publication except in accordance with any general or special order of the Government;

(ii) except with the previous sanction of the Government, publish any representation on behalf of its members, whether in the press or otherwise.

(e) The association shall not, in respect of any election to a legislative body, or to a local authority or body, whether in Pakistan or elsewhere-

(i) Pay or contribute towards, any expenses incurred in connection with his candidature by a candidate for such election;

(ii) by any means support the candidature of any person for such election; or

(iii) undertake or assist in the registration of electors, or the selection of a candidate for such election.

(f) The association shall not-

(i) maintain, or contribute towards the maintenance of, any member of a legislative body, or of any member of local authority or body, whether in Pakistan or elsewhere;

(ii) pay, or contribute towards, the expenses of any grade union which has constituted a fund under section 16 of the Trade Union Act, 1962(XVI of 1926).

28-A. **Membership of non-political associations.-** No Government servant shall accept membership of any non-political association or organization whose aims and objects, nature of activities and membership are not publicly known.

29. **Use of political or other influence.-**No Government servant shall bring or attempt to bring political other outside influence, directly or indirectly, to bear on the Government or any Government servant in support of any claim arising in connection with his employment as such.

30. **Approaching foreign Missions and aid-giving agencies.-** No Government servant shall approach, directly or indirectly a foreign mission in Pakistan or any foreign aid-giving agency to secure for himself invitations to visit a foreign country or to elicit offers of training facilities abroad.

31. **Delegation of power.-** The Government may, by general or special order delegate to any officer or authority subordinate to it all or any of its powers under these rules and may, by such order, prescribe the channel through which reports shall be made to the Government and the officers receipt by whom of such report shall be regarded as receipt of the reports by the Government within the meaning of these rules.

32. **Rules not to be in derogation of any law, etc.-** Nothing in these rules shall derogate from the provisions of any law, or of any order of any competent authority, for the time being in force, relating to the conduct of Government servants.

GOVERNMENT SERVANT (EFFICIENCY & DISCIPLINE) RULES, 1973

In exercise of the powers conferred by section 25 of the Civil Servants Ordinance, 1973, (No. XIV of 1973), the President is pleased to make following rules, namely:--

1. **Short title, commencement and application–** (1) These rules may be called the Government Servants (Efficiency and Discipline) Rules, 1973.

(2) They shall come into force at once and shall apply to every civil servant.

2. **Definitions.–**In these rules, unless the context otherwise requires,--

(1) "accused" means a Government servant against whom action is taken under these rules;

(2) "authority" means the President or an officer or authority designated by him to exercise the powers of the authority under these rules;

(3) "authorised officer" means an officer authorised by the authority to perform functions of an authorised officer under theses rules or, if no officer is so authorised, the authority;

(4) "misconduct" means conduct prejudicial to good order or service discipline or contrary to Government Servants (Conduct) Rules, 1964 or unbecoming of an officer and, a gentleman and includes any act on the part of a Government servant to bring or attempt to bring political or other outside influence directly or indirectly to bear on the Government or any Government officer in respect of any matter relating to the appointment, promotion, transfer, punishment, retirement or other conditions of service of a Government servant; and

(5) "penalty" means a penalty which may be imposed under these rules.

3. **Grounds for penalty.–** Where a Government servant, in the opinion of the authority--

(a) is inefficient or has ceased to be efficient; or

(b) is guilty of misconduct; or

(c) is corrupt, or may reasonably be considered corrupt because--

(i) he is, or any of his dependents or any other person through him or on his behalf is, in possession (for which he cannot reasonably account) of pecuniary resources or of property disproportionate to his known sources of income; or

(ii) he has assumed a style of living beyond his ostensible means; or

(iii) he has persistent reputation of being corrupt; or

(d) is engaged, or is reasonably suspected of being engaged, in

subversive activities, or is reasonably suspected of being associated with others engaged in subversive activities or is guilty of disclosure of official secrets to any unauthorised person, and his retention in service is, therefore prejudicial to national security,

the authority may impose on him one or more penalties.

4. **Penalties.**-(1) The following are the minor and major penalties, namely –

(a) Minor Penalties:
  (i) censure;
  (ii) withholding, for a specific period, promotion or increment, otherwise than for unfitness for promotion or financial advancement in accordance with the rules or orders pertaining to the service or post;
  (iii) stoppage, for a specific period, at an efficiency bar in the time-scale, otherwise than for unfitness to cross such bar;
  (iv) recovery from pay of the whole or any part of any pecuniary loss caused to Government by negligence of breach of orders;

(b) Major Penalties:
  (i) reduction to a lower post or time-scale, or to a lower stage in a time-scale;
  (ii) compulsory retirement;
  (iii) removal from service; and
  (iv) dismissal from service.

(2) Removal service does not, but dismissal from service does, disqualify future employment.

(3) In this rule, removal or dismissal from service does not include the discharge of a person--

(a) appointed on probation, during the period of probation, or in accordance with the probation or training rules applicable to him; or
(b) appointed, otherwise than under a contract, to hold a temporary appointment, on the expiration of the period of appointment; or
(c) engaged under contract in accordance with terms of the contract.

5. **Inquiry Procedure.–** (1) The following procedure shall be observed when a Government servant is proceeded against under these rules;--

(i) In case where a Government servant is accused of subversion, corruption or misconduct, the authorised officer may require him proceed on leave or, with the approval of the authority suspend him, provided that any continuation of such leave or suspension shall require approval of the authority after every three months.

Provided further that where the authority is President or Prime Minister, the powers of the authority under this clause shall be exercised by the Secretary, Establishment Division.

(ii) The authorised officer shall decide whether in the light of facts of the case or the interests of justice an inquiry should be conducted through an inquiry Officer or Inquiry Committee. If he so decides, the procedure indicated in rule 6 shall apply.

(iii) If the authorised officer decides that it is not necessary to have an inquiry conducted through an inquiry Officer or Inquiry Committee, he shall-

(a) by order in writing, inform the accused of the action proposed to be taken in regard to him and the grounds of the action; and

(b) give him a reasonable opportunity of showing cause against that action:

Provided that no such opportunity shall be given where the authority is satisfied that in the interest of the security of Pakistan or any part thereof it is not expedient to give such opportunity.

(iv) On receipt of the report of the Inquiry Officer or Inquiry Committee or, where no such officer or Committee is appointed, on receipt of the explanation of the accused, if any, the authorised officer shall determine whether the charge has been proved. If it is proposed to impose a minor penalty he shall pass orders accordingly. If it is proposed to impose major penalty, he shall forward the case to the authority alongwith the charge and statement of allegations served on the accused, the explanation of the accused, the findings of the Inquiry Officer on Inquiry Committee, if appointed, and his own recommendations regarding the penalty to be imposed. The authority shall pass such orders as it may deem proper.

(2) The exercise of powers under clauses (i) and (iv) of sub-rule (1) by the authorised officers in the Pakistan Missions abroad shall, unless already so provided, always be subject to the approval of the authority.

6. **Procedure to be observed by the Inquiry Officer and Inquiry Committee.**– Where an Inquiry Officer of inquiry Committee is appointed, the authorised officer shall--

(1) Frame a charge and communicate it to the accused together with statement of the allegations explaining the charge and of any other relevant circumstances which are proposed to be taken into consideration.

(2) Require the accused within a reasonable time, which shall not be less then seven days or more than fourteen days from the day the charge has been communicated to him, to put in a written defence and to state at the time whether he desires to be heard in person.

(3) The Inquiry Officer or the Committee, as the case may be, shall inquire into the charge and may examine such oral or documentary evidence in support of the charge or in defence of the accused as may be considered necessary an the accused shall be entitled to cross-examine the witnesses against him.

(4) The Inquiry Officer or the Committee, as the case may be, shall hear the case from day to day and no adjournment shall be given except for reasons to be recorded in writing. However, every adjournment, with reasons therefore shall be reported forthwith to he authorised officer. Normally no adjournment shall be for more than a week.

(5) Where the Inquiry Officer or the Committee, as the case may be, is satisfied that the accused is hampering, or attempting to hamper, the progress of the inquiry he or it shall administer a warning, and if thereafter he or it is satisfied that the accused is acting in disregard of the warning, he or it shall record a finding to that effect and proceed to complete the inquiry in such manner as he or it thinks, best suited to do substantial justice.

(6) The inquiry Officer or the Committee, as the case may be shall within ten days of the conclusion of the proceedings or such longer period as may be allowed by the authorised officer, submit his or its findings and the ground thereof to the authorised.

6-A **Revision.**– The authority may call for the record of any case pending before or disposed of by the authorised officer and pass such order in relation thereto as it may deem fit.

7. **Powers of Inquiry Officer and Inquiry Committee.**–(1) For the purpose of an inquiry under these rules, the Inquiry Officer and the Inquiry Committee shall have the powers of a civil court trying a suit under the Code of Civil Procedure, 1908(Act V of 1908), in respect of the following matters, namely:–

(a) summoning and enforcing the attendance of any person and examining g him on oath;

(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavits;

(d) issuing commissions for the examination of witnesses or documents.

(2) The proceedings under these rules shall be deemed to be judicial proceeding within the meaning of sections 193 and 228 of the Pakistan Penal Code (Act XLV of 1860).

8. **Rule 5 not to apply in certain cases.**– Nothing in rules 5 shall apply to a case–

(a) where the accused is dismissed or removed from service or reduced in rank, on the ground of conduct which has led to a sentence of fine or of imprisonment; or

(b) where the authority competent to dismiss or remove a person

from service, or to reduce a person in rank, is satisfied that, for reasons to be recorded in writing by that authority, it is not reasonably practicable to give the accused an opportunity of showing cause.

8-A **Action in respect of Government servant required to proceed on leave.–** If a Government servant proceeding on leave in pursuance of an order under sub-rule(1) of rule 5 is not dismissed, removed from service, reduced in rank or compulsory retired, he shall be required to rejoin duty and the period of such leave shall be treated as duty on full pay.

9. **Procedure of inquiry against officers lent to Provincial Government, etc.–** (1) Where the services of a Government servant to whom these rules apply are lent to a Provincial Government or to a local or other authority, in this rule referred to as the borrowing authority, the borrowing authority shall have the powers of the authority for the purpose of placing him under suspension or requiring him to proceed on leave and of initiating proceedings against him under these rules:

Provided that the borrowing authority shall forthwith inform the authority which has lent his services, hereinafter in the rule referred to as the lending authority, of the circumstances leading to the order of his suspension or the commencement of the proceedings, as the case may be:

Provided further that the borrowing authority shall obtain prior approval of the President before taking any action under these rules against a member of an All -Pakistan Service or a Class I Service or a holder of a Class I post.

(2) If, in the light of the findings in the proceedings taken against the Government servant in terms of sub-rule (1), the borrowing authority is of opinion that any penalty should be imposed on him, it shall transmit to the lending authority the record of the proceedings and thereupon the lending authority shall take action as prescribed in these rules.

10. **Appeal.–**A person on whom a penalty is imposed shall have such right of appeal as may be prescribed under Civil Servants (Appeal) Rules, 1977:

Provided that, where the penalty is imposed by order of the President, there shall be no appeal but the person concerned may apply for review of the order.

10-A **Appearance of Counsel.–** No party to any proceedings under these rules before the authority, the authorised officer, and Inquiry Officer or an Inquiry Committee shall be represented by an advocate.

11. **Repeal.–** The Government Servant (Efficiency and Discipline) Rules, 1960 in their application to the Government servants to whom these rules apply and the Civilian Employees in Defence Services (Classification, Control and Appeal) Rules, 1961 are hereby repealed, but the repeal thereof shall not affect any action taken or any thing done or suffered thereunder.

REVISED LEAVE RULES 1980

Title (F.Rs.66 to 68):

Leave is earned by a Government servant by the period of duty only. The leave cannot be claimed as a matter of right. In the exigencies of public service a competent authority has every right to refuse or revoke leave of any kind. This discretion, however, does not entitle an authority to alter the nature of leave applied for. The grant of leave can be refused but the nature of leave, applied for, cannot be altered under any circumstances.

During the period of foreign service, a Government servant will not earn any leave under the Government. His leave terms during the period of foreign services will be regulated by the leave rules of the foreign employer.

If a Government servant, who quits the public service on compensation or invalid pension or gratuity, is re-employed and if his gratuity is thereupon refunded or his pension held wholly in abeyance, his past service thereby becoming pensionable on ultimate retirement, he may, at the discretion of the authority sanctioning the re-employment and to such extent as that authority may decide, count his former service towards leave.

A Government servant who is dismissed or removed from the public service, but is reinstated on appeal or revision, is entitled to count his former service for leave.

Resignation of the public servant, even though it is followed immediately by re-employment, should entail forfeiture of past service for the purpose of leave under the Fundamental Rules and should, therefore, constitute an 'interruption of duty' for the purpose of 'Supplementary Rules 286'.

Employment during leave (F.R. 69):

A Government servant is not permitted to accept any employment during the period of leave. A competent authority may, however, permit him to do so.

If any Government servant seeks employment during leave preparatory to retirement under the Central or a Provincial Government or in an autonomous or semi-autonomous corporation or body set up by, or under the control of the Central or a Provincial Government or in a local body or a local fund, his leave salary should be restricted to the amount of pension to which the Government servants will be entitled on retirement.

Return from leave on Medical Certificate (FR. 71):

If a Government servant is granted leave on medical certificate, he cannot be permitted to return to duty without first producing a medical certificate of fitness in such form as may be prescribed by the competent authority. A Government servant who is granted leave for reasons of health may also be required to produce a medical certificate of fitness irrespective of the fact whether leave was granted to him with or without a medical certificate

Lapse of leave (F.R. 86):

The leave at the credit of a Government servant in his leave account shall lapse on the date of compulsory retirement.

Affixation of holidays (S.Rs. 209 to 211):

Leave ordinarily commences from the day following that on which transfer of charge is effected and ends on the day preceding that on which charge is resumed.

Where the day immediately preceding the day on which the Government servant's leave begins or immediately following the day on which the leave expires is a holiday or one of a series of holidays, the Government servant may leave his station at the close of the day before or return to it on the day following such holiday or holidays. this is, however, subject to the condition that where holidays are prefixed or suffixed to leave, the leave and consequent arrangements of pay and allowances will take effect from the first day after the holidays or the last day before the holidays, respectively. In the order for the grant of leave mention should be made regarding the permission to the Government servant to prefix or suffix holiday or holidays as the case may be.

Leave Account (F.R. 76):

The leave account of a gazetted Government servant is maintained by the audit officer concerned. The leave account of a non-gazetted Government servant is maintained by the head of the office in which he is employed. The leave account in case of those Government servants who have elected the Revised Leave Rules, is maintained in form ATC-8.

Disability Leave (F.R. 83):

All Ministries/Divisions may grant special disability leave to a government servant who is disabled by injury unintentionally inflicted or caused in or in consequence of in due performance of his official duty or in consequence of his official position. This leave is granted only when the disability manifests itself within 3 months of the occurrence to which it is attributed. If, however, the President is satisfied as to the cause, the disability leave may be granted in those cases also where the disability manifested itself more than 3 months after the occurrence of the cause.

The period of leave will be such as is certified to be necessary by a medical board. Any extension of the leave will be permissible on the certificate of the medical board. The total leave should not exceed 24 months.

Special disability leave can be combined with any other kind of leave. This may be granted more than once if the disability is aggravated or reproduced in similar circumstances at a later date but not more than 24 months leave will be granted in consequence of any one disability. The leave is counted as duty in calculating service for pension and is not debited to the leave account. Leave salary during disability leave shall be equal to full pay for the first 180 days and half pay for the balance period.

The special disability leave may also be granted to a Government servant who is disabled by injury accidentally incurred or incurred in or in consequence of due performance of his official duties, or in consequence of his

official position or by illness incurred in the performance of any particular duties which has the effect of increasing his liability to illness or injury beyond the ordinary risk attached to the civil post which he holds. The disability due to disease should, however, be certified by medical board to be directly due to the performance of the particular duty and the President should be convinced that the disability was so exceptional in character or that the circumstances of its occurrence were such as to justify such unusual treatment as the grant of disability leave.

Study Leave (F.R. 84 & Appendix 9 of Vol.-II):

Study leave may be granted to Government servants to enable them to study scientific, technical or similar problems or to undergo special courses of instructions, such leave is not debited against leave account.

Study leave is granted on half pay and the maximum period should not exceed 2 years. Extraordinary leave may also be combined with the study leave and in that case the condition of the maximum period will not apply.

During the study leave a study allowance at the prescribed rates is granted for the period spent in prosecuting a definite course of study at a recognised Institute.

Casual Leave

The casual leave is not treated as absence from duty and the pay of the Government servant is not intermitted. The grant of casual leave is always subject to the condition that it does not cause evasion of the rules regarding date of reckoning pay and allowance charge of office commencement and end of leave and return to duty.

The maximum period of causal leave admissible during a calendar year is 20 days. Any balance of casual leave not availed of lapses with the end of a year. The casual leave cannot be combined with any other type of leave or joining time.

Quarantine Leave (App. 3 F.R. & S.R. Vol-II):

Quarantine leave is in the nature of extra casual leave and is granted on account of absence from duty necessitated by order not to attend office in consequence of infectious disease in the family, or household of a Government servant. Infectious diseases are; cholera; smallpox; plague; typhus fever; cerebrospinal meningitis or any other disease declared as infectious by the Government. The quarantine leave may be granted by the Head of the office on a certificate of a medical or public health officer. Normally the period of quarantine leave should not exceed 21 days, but in exceptional circumstances it can extend upto 30 days. Any further leave required in excess of this period should be treated as ordinary leave as admissible to a Government servant. The quarantine leave may also be granted in combination of other leave subject to the maximum referred to above. A Government servant on quarantine leave is not treated as absent form duty and his pay is not intermitted.

A civil servant may be granted quarantine leave outside his leave account to the extent that his authorised medical attendant recommends and the period of such leave is treated as duty with full pay and allowances of the post held by him at the time of proceeding on leave.

Authorities Empowered to Grant Leave (S.Rs. 206 to 207):

Excepting the disability leave, any leave may be granted to non-gazetted Government servant by an authority who is competent to fill up the post by the person if it was vacant. In case of a Gazetted Officer no leave can be granted until a report on the title to leave has been obtained from the audit officer concerned. But in case of leave on full pay not exceeding 120 days, other than leave preparatory to retirement, it can be granted to him if the Government servant concerned records a certificate to the effect that the leave applied is due to him and the sanctioning authority is also satisfied on the basis of the facts known to him that the leave is admissible.

Leave on Medical Certificate (S.R. 220 to 231):

In all cases where there is no reasonable prospects of a Government servant being fit to resume the duty the medical officer should not recommend the grant of leave. In all such cases the opinion that the Government servant is permanently unfit for Government service should be recorded in the medical certificate. Every medical certificate implies that no recommendation for leave mentioned there in will be evidence to claim to any leave not admissible to the Government servant under the rules.

Before any Gazetted Officer is granted his leave or extension of leave on medical certificate he should obtain a certificate in the form prescribed in S.R. 222 from the authorised medical attendant. Any leave granted to him will be on the basis of the certificate issued by the medical committee on the form prescribed in S.R. 224 or 226 as might be the case. The grant of such a certificate does not in itself confer upon the Government servant any right to leave. In case of a non-gazetted Government servant the medical certificate can be signed by a registered medical practitioner.

The leave applied for on medical certificate cannot be refused. The authority competent to sanction leave may however, at its discretion secure a second medical opinion by requesting the Civil Surgeon or medical board as the case may be to have the applicant medically examined. The form of certificate has been prescribed in S.R. 229.

No Government servant who is granted leave on medical certificate will be permitted to resume duty unless a certificate of fitness from an authority of an equal status, which granted the medical certificates is obtained and produced to the department concerned.

Grant of Leave (S.R. 232 to 234):

In case where all applications for leave cannot be granted on account of the exigencies of public service a competent authority, in deciding as to which applicant should be granted leave, should take into account the following considerations:-

(i) The Govt servant who can for the time being best be spared
(ii) The amount of leave due to the various applicants.
(iii) The amount and character of the service rendered by each applicant since his last return from leave.
(iv) The fact that any applicant was recalled from last leave.

(v) The fact that any such applicant has been refused leave previously in the interest of public service.

The Revised Leave Rules, 1980:

Leave is admissible to a civil servant and granted to him by the competent authority at the following rate and scale:-

(i) **Leave on full pay.**-A civil servant will earn leave only on full pay. It is to be calculated at the rate of four days for every calendar month of the period of duty rendered and credited to the leave account as "Leave on full pay" ; duty periods of 15 days or less in a calendar month being ignored and those of more than 15 days being treated as a full calendar month for the purpose. If a civil servant proceeds on leave during a calendar month and returns from it during another calendar month and the period of duty in either month is more than 15 days, the leave to be credited for both the incomplete months will be restricted to that admissible for one full calendar month only.

(ii) **Accumulation.**-There is no maximum limit on the accumulation of such leave.

(iii) **Vacation Department.**-The provision in (i) above will not apply to a vacation department: in its case, a civil servant may earn leave on full pay (a) when he avails himself of full vacation in a calendar year - at the rate of one day for every calendar month of duty rendered, (b) when during any year he is prevented from availing himself of the full vacation-as for a civil servant in a non-vacation department for that year, and (c) when he avails himself of only a part of the vacation-as in (a) above plus such proportion of thirty days as the number of days of vacation not taken bears to the full vacation.

Grant of Leave

Leave on full pay.-The maximum period of leave on full pay that may be granted at one time will be as follows:-

(a) Without medical certificate = 120 days
(b) With medical certificate = 180 days

plus

(c) On medical certificate from leave account in entire service. = 365 days

If some one has already availed himself of this concession under the previous leave rules, that period would be debited to the maximum of 365 days.

Leave on half pay.-(a) Leave on full pay may be converted into leave on half pay at the option of the civil servant; the debit to the leave account will be at the rate of one day of the former for every two days of the latter, fraction of one-half counting as one full day's leave on full pay. The request

for such conversion will be specified by the civil servant in his application for the grant of leave.

Leave preparatory to retirement.-The maximum period upto which a civil servant may be granted leave preparatory to retirement will be 365 days. It may be taken, subject to availability, either on full pay, or partly on full pay and partly on half pay, or entirely on half pay, at the discretion of the civil servant.

Counting of Leave.-Leave may be applied for, expressed, and sanctioned, in terms of days.

Carry forward of leave.-All leave at credit in the account of a civil servant who was in service on the of 1st July, 1978 is to be carried forward and expressed in terms of leave on full pay.

The leave account in such case will, with effect from 1st July, '1978 or in the case of civil servant who was on leave on that date with effect from the date of his return from leave, be recast as under:-

(i)	LAP		
	(a)	1 month	= 30 days
	(b)	1 day	= 1 day
(ii)	LHAP		
	(a)	1 month	= 15 days
	(b)	2 days	= 1 day

Fractions if any, will be ignored.

Recreation Leave.-It may be granted for 15 days in a calendar year the debit to the leave account will, however, be for 10 days. This leave is not admissible to a civil servant in the Vacation Department.

Leave not due.-It may be granted to permanent Government servants on full pay, to be offset against leave to be earned in future, for maximum period of 365 days in the entire period of service, subject to the condition that during the first 5 years of service it shall not exceed 90 days in all. Such leave may be converted into leave on half pay. It will be granted only when there are reasonable chances of the civil servant resuming duty. Such leave will be granted sparingly and to the satisfaction of sanctioning authority.

Special leave.-A female civil servant, on the death of her husband may be granted special leave on full pay, when applied for not exceeding 130 days. This leave shall not be debited to her leave account. Such leave will commence from the date of death of her husband. She should produce the death certificate along with her application for leave or separately.

Maternity Leave:

A female Government servant may be granted maternity leave on full pay for the period which may extend upto ninety days from the date of its commencement or 45 days from the date of confinement whichever is earlier. Leave of any other kind may be combined with the maternity leave. The maternity leave may be granted to permanent as well as to temporary Government servants. With the exception of the employees of Vacation

Departments. Maternity leave may not be granted for more than three times in the entire service of a female civil servant. For confinements beyond the third one, the female civil servant would have to take leave from her normal leave account. Spells of Maternity leave already availed of will be accounted for against the three times limit.

Extraordinary Leave (Leave without pay):

The Extraordinary leave may be granted on any ground upto a maximum period of five years at a time, provided the civil servant to whom such leave is granted has been in continuous service for a period of not less than ten years. The maximum period of five years will be reduced by the period of leave on full pay or half pay, if granted in continuation with extraordinary leave. In case a civil servant has not completed ten years of continuous service, extraordinary leave without pay for a maximum period of two years may be granted at the discretion of the Head of his office.

This leave may be granted irrespective of the fact whether the civil servant is a permanent or temporary Government servant. But the provisions of F.R. 18 will remain operative.

The Authority empowered to grant leave may commute retrospectively the periods of absence without leave into extraordinary leave (F.R. 85).

Refusal of leave preparatory to retirement:-

(i) If in case of retirement on superannuation or voluntary retirement on completion of thirty years qualifying service a civil servant cannot, for reasons of public service, be granted leave preparatory to retirement duly applied for in sufficient time, he will in lieu thereof be granted lump-sum leave pay for the leave refused to him subject to a maximum of one hundred and eighty days leave on full pay.

(ii) Such leave can be refused partly & sanctioned partly but the cash compensation shall be admissible for the actual period of such leave so refused not exceeding one hundred and eighty days.

(iii) The payment of leave pay in lieu of such refused leave may be made to the civil servant either in lump-sum at the time of retirement or may, at his option, be drawn by him month-wise for the period of leave so refused.

(iv) For the purpose of lump-sum payment in lieu of such leave, only the "Senior Post Allowance" will be included in "Leave Pay" so admissible.

(v) In case a civil servant on leave preparatory to retirement dies before completing one hundred and eighty days of such leave, his family shall be entitled to lump-sum payment equal to the period falling short of one hundred and eighty days.

Power to refuse leave preparatory to retirement, etc:-

(i) Ordinarily, leave preparatory to retirement shall not be refused.

(ii) All orders refusing leave preparatory to retirement to a civil servant and recalling civil servant from leave preparatory to retirement shall be passed only by the authorities specified below:-

For Civil servants of B-17 and above	Secretary, Establishment Division personally.
For Civil servants of B-16 and below	Secretary of the Division concerned personally.

(iii) The authorities specified in sub-rule (ii) shall not delegate these powers to any other authority.

(iv) All proposals regarding refusal of such leave to an officer of B-17 and above shall be referred to the Secretary, Establishment Division, with detail justification at least three months before an officer is due to proceed on such leave.

Option for Encashment of Leave preparatory to Retirement:-

(i) a civil servant may, fifteen months before the date of superannuation or thirty years qualifying service on or after the 1st July, 1983 at his option, be allowed to encash his leave preparatory to retirement if he undertakes in writing to perform duty in lieu of the whole period of three hundred and sixty-five days or lesser period which is due and admissible.

(ii) In lieu of such leave, leave pay may be claimed at any time during the period at the rate of pay admissible at the time the leave pay is drawn for the actual period of such leave subject to a maximum of one hundred and eighty days. The rate of leave pay will be the rate admissible on the date such leave would have commenced. The leave pay may be drawn at any time for the period for which duty has already been rendered.
[*Ministry of Finance Notification F. 1(73)-R4/84, dated 15th October, 1985*]

(iii) If at any time during such period leave is granted on account of ill health supported by medical certificate or for performance of Haj, the amount of cash compensation on account of leave pay will be reduced by an amount equal to the leave pay for half the period of leave so granted, for example, if any employee who has opted for encashment of such leave, has taken sixty days leave, his cash compensation equal to thirty days leave will be forfeited.

(iv) The civil servant will submit the option to the authority competent to sanction leave preparatory to retirement, who will accept the option and issue formal sanction for the payment of cash compensation.

(v) For the purpose of payment in lieu of such leave, only the "Senior Post Allowance" will be included in "Leave pay" so admissible.

Ministry of Finance Notification F. 1(73)-R4/84,dated 18th December, 1984.

In-service death:

In case a civil servant dies, or is declared permanently incapacitated for further service by a Medical Board while in service, a lump-sum payment equal to leave pay upto 180 days out of the leave at his credit will be made to his 'family' as defined for the purpose of family pension or as the case may be, to the civil servant.

[*Notification No.F.1(34)-R4/85, dated 1st September, 1985*]

Indication of reasons of leave not necessary:

It will not be necessary to specify the reasons for which leave has been applied, so long as that leave is due and admissible to a civil servant. Leave applied for on medical certificate will not be refused. The authority competent to sanction leave may, however, at its discretion, secure a second medical opinion by requesting the Civil Surgeon/Medical Board to have the applicant medically examined.

Commencement/end of leave:

Instead of indicating whether leave starts/ends in the forenoon or afternoon leave may commence from the day following that on which a civil servant hands over the charge of his post. It may end on the day preceding that on which he resumes duty

Recall from leave:

If a civil servant is recalled to duty compulsorily with the personal approval of the head of his office from leave of any kind, that he is spending away from his headquarters, he may be granted a single return fare plus daily allowance as admissible on tour from the station where he is spending his leave to the place where he is required to report for duty. In case he is recalled to duty at headquarter and his remaining leave is cancelled the fare then admissible will be for one way journey only. If return from leave is optional, no concession is admissible.

Overstay After Sanctioned Leave:

Unless his leave is extended by the head of his office, a civil servant who remains absent after the end of his leave is not entitled to any remuneration for the period of such absence, and double the period of such absence will be debited against his leave account. Such debit, if there is insufficient credit in the leave account, be adjusted against further earning. Such double debit will not preclude any disciplinary action that may be considered necessary under the rules.

Leave Salary:

The leave salary on average pay is calculated on the basis of the average pay drawn during the twelve complete months immediately preceding the month in which the leave is taken or in the case of leave taken on or after 1st July, 1969 leave salary is admissible at a rate equal to the pay last drawn by the Government servant before the commencement of the leave, if the same be more than the average pay. Leave salary on half pay will be half of the average pay/pay last drawn as mentioned above-

Leave ex-Pakistan:

Leave on full pay may also be granted as leave ex-Pakistan to a civil servant who applies for such leave or who proceeds abroad during leave, or takes leave while posted abroad or is otherwise on duty abroad, and makes a specific request to that effect. the leave pay to be drawn abroad shall, however, be restricted to a maximum of Rs.3,000 per month. Such leave pay shall be payable for the actual period, of leave spent abroad subject to a maximum of 120 days at a time. The concession of drawing leave salary outside Pakistan is, however, not admissible to those Government servants who were appointed after the 17th May, 1958. They will draw there leave salary in Rupees in Pakistan irrespective of the country where the spend their leave.

Combination of different type of leave:

One type of leave may be combined with joining time or with any other type of leave otherwise admissible. But the leave preparatory to retirement cannot be combined with any other kind of leave.

Explanatory Instructions for filling up the Leave Account Form:

This leave account will be maintained for all civil servants of the Federal Government who were in service on the 1st July, 1978 including those who were on leave on that date and have not opted to retain the existing leave rules and others who enter service on or after 1st July, 1978.

All leave at credit in the account of a civil servant who was in service on the 1st July, 1978 shall be converted in terms of leave on full pay at the following rates :-

(i)	L.A.P.		
	(a)	1 month	= 30 days
	(b)	1 day	= 1 day
(ii)	L.H.A.P.		
	(a)	1 month	= 15 days
	(b)	2 days	= 1 day.

(Fractions if any to be ignored.)

The leave account shall commence with an opening entry "Due on 1st July, 1978" or in the case of a civil servant, who was on leave on 1st July, 1978 with effect from the date of his return from leave. For the purpose of computing the leave at credit, the service upto 30th June, 1978 will be taken into account. The leave due in terms of leave on full pay in days will be noted in Column No. 21.

In calculating the leave earned on full pay at the rate of 4 days for every calendar month the duty period of 15 days or less in a calendar month shall be ignored and those of more than 15 days shall be treated as a full calendar month for the purpose. If a civil servant proceeds on leave during a calendar month and returns from it during another calendar month and the period of duty in either month is more than 15 days, the leave to be credited for both the incomplete months will be restricted to that admissible for one

full calendar month only. There shall be no maximum limit on accumulation of this leave

The provision in (i) above will not apply to a vacation department. In its case, a civil servant may earn leave on full pay (a) when he avails himself of full vacation in a calendar year -at the rare of one day for every calendar month duty rendered (b) when during any year he is prevented from availing himself of the full vacation - as for a civil servant in a non - vacation department for that year, and (c) when he avails himself of only a part of the vacation- as in (a) above plus such proportion of thirty days as the number of days of vacation not taken bears to the full vacation.

Leave on full pay may be converted into leave on half pay at the option of the civil servant; the debit to the leave account will be at the rate of one day of the former for every two days of the latter, fraction of one half counting as one full day's leave on full pay. The request for such conversion shall be specified by the civil servant in his application for the grant of leave.

There shall be no limit on the grant of leave on half pay so long as it is available by conversion in the leave account.

L.P.R. on full pay will be noted in column No. 10 while that on half pay in columns No.13 and 14.

Leave not due may be granted on full pay to be offset against leave to be earned in future for a maximum period of 365 days in the entire period of service, subject to the condition that during the first five years of service it shall not exceed 90 days in all. Such leave may be converted into leave on half pay. It shall be granted only when there are reasonable chances of the civil servant resuming duty.

The grant of special leave, Maternity leave, disability leave, Extraordinary leave, payment of leave pay for refused L.P.R. upto a maximum of 180 days, lumpsump payment equal to full pay upto 180 days out of leave at credit made to the family of a Government servant, whose death occurs while in service, Seaman sick leave Department leave, Study leave, Hospital leave and Quarantine leave shall be noted in column No.22, Maternity leave other than three times in entire service shall, however, be debited to the relevant column of the leave account.

When a Government servant applies for leave column 2 to 7 shall be filled in showing the period of duty upto the date preceding that on which a Government servant intends to go on leave. The full calendar months to be noted in column 5 shall be worked out on the lines indicated in para 7.190 above.

When a Government servant returns from leave column 8 to 23 shall be filled in according to the nature of leave. If leave not due is availed off the minus balance to be shown in column No.21 should be written in red ink.

T.A./D.A. RULES

GENERAL

i) T.A. is a kind of compensatory allowance granted to Govt. Servants to meet the personal expenditure necessitated by special circumstances in which duty is performed

ii) Head of Department are empowered to authorise any Govt. Servant under their administrative control to proceed on tour/transfer

KINDS OF TRAVELLING ALLOWANCE

- Conveyance allowance
- Mileage Allowance
- Daily Allowance
- Actual cost of travelling

CATEGORIES OF CIVIL SERVANTS FOR T.A.

To regulate their T.A. claims the Civil Servants have been categorized as under w.e.f. 1.7.1991:

Category-I	Basic Pay Scale 17 and above and those who are in receipt of monthly pay exceeding Rs. 5,330
Category-II	Those drawing pay exceeding Rs. 1,723 & upto Rs. 5,330
Category-III	All other Civil Servants excluding officials in B-1 & 2.
Category-IV	B-1&2 employees

JOURNEYS ON WHICH T.A. IS ADMISSIBLE

1. On Tour
2. On transfer
3. For other journeys

- to attend an examination
- to attend court as a juror
- to attend a departmental enquiry
- to obtain medical treatment
- to an attendant of an incapacitated Government Servant
- on a course of training
- to attend a Durbar
- on retirement

TRAVEL ENTITLEMENT

The Civil Servants are entitled to travel by using the following modes of travelling

Modes of Travel	Eligibility
o Journey by Air (in Economy Class by P.I.A.)	Officers in B-17 and above, and employees in receipt of pay exceeding Rs.5,330.
o Journey by Train	
A.C.C	As for journey by air
1st Class sleeper	Pay exceeding Rs.1,723 and upto Rs.5,330.
1st Class	B-3 & above
Lowest Class	B-1 & 2
o Journey by Sea or River Steamer	
Highest Class	Category-I
Highest Class if there are only two classes and if there are more than two classes, the middle or second class	Category-II
Lower class if there are only two classes and if there are three classes to the middle class or second class if there are four classes, the 3rd class	Category-III
Lowest Class	Category-IV
o Journey by Road	Rates
Bus	i) Rs.0.50 per k.m (B-7 & above). ii) Rs.0.30 per k.m. (B-6 & below).
Personal Car/Taxi	Rs.3/- per k.m.
Borrowed Car	Rs. 0.60 per k.m.
Personal Motor Cycle/Scooter	Rs.1/- per k.m.
On foot/Bicycle or animal back	Rs.0.75 per k.m.
Mode of Transport	
o Personal Car, Borrowed Car, hiring of a full Taxi	Category-I
o Personal Motor Cycle/Scooter	Category I & II
o Bicycle, public transport plying for hire on a single seat basis	All Categories

T.A. ON TOUR

- o Actual Air fare/mileage allowance/Govt. transport
- o D.A. at prescribed rates (special or ordinary)
- o Actual expenses / Hotel charges
  - Up to a maximum of
  - three times of the special rate of D.A.
  - one & half times of the ordinary rate of D.A.

T.A. ON TRANSFER

- Transfer Grant

  a) Employees having a family = One moth's pay

  b) Employees not having a family= Half month's pay

- Actual rail / air / steamer fare for him & one or half fare for each member of family

- By road: road mileage at applicable rate

- Additional mileage can be claimed if accompanied by more than two family members.

Daily Allowance during Journey

By rail / road:

One daily allowance at special rate for every 480 K.M.

One D.A. for arrival at the new station to each family member above 12 years & 1/2 of full rate for each child above the age of 12 months

By air:

- In case of journeys by air one D.A is payable for each calendar day of actual period in transit

RATES OF DAILY ALLOWANCE (DA)

O **SPECIAL LOCALITIES**

LAHORE, RAWALPINDI, ISLAMABAD, PESHAWAR, FAISALABAD, MULTAN, HYDERABAD, KARACHI AND QUETTA

O **RATES OF DA**

	Special Rate Rs.	Ordinary Rate Rs.
10,000 and above	400	350
9001 to 10,000	350	300
Rs.8001 & 9000	300	280
Rs.7001 - 8000	260	225
Rs.6001 - 7000	215	180
Rs.5001 - 6000	175	150
Rs.4001 - 5000	145	120
Rs.3001 - 4000	120	100
Rs.2001 - 3000	100	85
Upto Rs. 1245 to 2000	80	65

TRANSPORTATION OF PERSONAL EFFECTS

Maximum limit

	If possessing a family	If not possessing a family
Category-I	4500 K.G	2240 K.G
Category-II	3000 K.G	1500 K.G
Category-III	1500 K.G	760 K.G
Category-IV	560 K.G	380 K.G

Rate for carriage of personal effects

Ps. 0.148 per k.m, per k.g (or 2.96 paisa per k.m, per 20 k.g) from old to new residence

Rate for transporting personal Car

Rs. 1.20 per K.m.

$$\text{Luggage Charges} = \frac{\text{Entitlement (in K.gs)} \times \text{Distance (in K.ms)} \times \text{Rate}}{100}$$

JOURNEY ON RETIREMENT

- T.A. from station of last posting to home town (actual fare by rail & mileage allowance if not connected by rail)
- Transportation of personal effects
- Transportation of personal car / motor cycle
- Transfer grant
- Home town will be determined according to permanent address
- It can be drawn within the six months of retirement

T.A. for Journeys to give evidence or to attend a court of law

- T.A. as on tour (attendance & non payment certificate from court)
- Within 16 k.m (can accept actual travelling expenses provided not in receipt of permanent travelling allowance)
- If on leave T.A. from and to the place where he is spending leave
- If evidence is not connected with official duty (no T.A. except that given by the court)

CONTROLLING OFFICERS

- IN EVERY MINISTRY, DEPARTMENT OR OFFICE A COMPETENT AUTHORITY HAS TO APPOINT AN OFFICER

AS "CONTROLLING OFFICER" FOR THE PURPOSE OF T.A. OF EACH CLASS OF GOVT. SERVANTS

- A PARTICULAR GOVT. SERVANT MAY BE DESIGNATED AS HIS OWN CONTROLLING OFFICER
- EVERY T.A BILL SHOULD BE DULY SIGNED OR COUNTERSIGNED BY THE CONTROLLING OFFICER
- THE DUTIES OF COUNTERSIGNATURE CANNOT BE DELEGATED BY A CONTROLLING OFFICER TO HIS SUBORDINATES

DUTIES OF CONTROLLING OFFICERS

A CONTROLLING OFFICER IS REQUIRED BEFORE SIGNING OR COUNTERSIGNING A TA BILL -

- TO SCRUTINISE THE NECESSITY, FREQUENCY AND DURATION OF JOURNEYS AND HALTS
- TO SCRUTINISE THE DISTANCES GIVEN IN THE BILL
- TO SATISFY HIMSELF THAT MILEAGE ALLOWANCE FOR JOURNEYS HAS BEEN CLAIMED AT THE RATE OF ACCOMMODATION (RELEVANT TO PARTICULAR MODE OF JOURNEY) ADMISSIBLE TO A GOVT. SERVANT AND ACTUALLY USED BY HIM -
- TO SEE THAT ACTUAL EXPENSES CLAIMED ON ACCOUNT OF TRANSPORTATION OF PERSONAL EFFECTS ARE ACCORDING TO THE PRESCRIBED SCALE

ALTHOUGH BOTH THE CONTROLLING OFFICER AND THE AUDIT OFFICER HAVE TO SCRUTINISE THE CORRECTNESS OF A TA CLAIM BUT IT IS THE CONTROLLING OFFICER WHO HAS TO SHARE THE MAJOR RESPONSIBILITY

DRAWING & DISBURSING OFFICERS

- THE HEAD OF AN OFFICE MAY AUTHORISE ANY GAZETTED OFFICER SERVING UNDER HIM TO ACT AS A DDO AND TO SIGN BILLS AND ORDERS FOR HIM
- HIS NAME AND SPECIMEN SIGNATURES SHALL BE COMMUNICATED TO THE AUDIT OFFICE AND TREASURY/BANK
- WHENEVER THERE IS A CHANGE IN THE INCUMBENCY OF THE DDO IT SHOULD BE DULY INTIMATED TO ALL CONCERNED AND HIS SPECIMEN SIGNATURES SUPPLIED AS USUAL
- THE APPOINTMENT OF A DDO HOWEVER DOES NOT RELIEVE THE HEAD OF OFFICE OF HIS RESPONSIBILITY FOR ACCURACY OF BILLS OR FOR THE DISPOSAL OF MONEY RECEIVED IN PAYMENT
- SEE THAT RULES REGARDING PREPARATION OF

CONTINGENT BILLS ARE OBSERVED AND ONLY THAT AMOUNT IS DRAWN WHICH IS REQUIRED FOR IMMEDIATE DISBURSEMENT OR HAS ALREADY BEEN PAID FROM PERMANENT ADVANCE

- SEE THAT THE EXPENDITURE IS WITHIN THE SANCTION BUDGET
- TAKE PROMPT STEPS TO OBTAIN ADDITIONAL APPROPRIATION IF THE SANCTIONED BUDGET IS EXCEEDED OR IS LIKELY TO BE EXCEEDED
- ENSURE MAINTENANCE OF A CONTINGENT REGISTER SHOWING MONTHLY AND PROGRESSIVE TOTALS OF EXPENDITURE

DUTIES OF DDOs IN REGARD TO BILLS

THE DDO MUST -

- RECORD THE ACCOUNTS CLASSIFICATION ON EACH BILL
- ATTACH COPIES OF SPECIAL SANCTIONS DULY ATTESTED BY HIM TO BILLS OF RELATED EXPENDITURE
- NOTE DATES OF PAYMENT IN ACKNOWLEDGMENTS, IN SUBVOUCHERS AND ACQUAINTANCE ROLLS
- FURNISH AUTHORITY IN SUPPORT OF PAYMENTS MADE TO PERSONS OTHER THAN THOSE NAMED IN THE BILLS
- CERTIFY, IN THE CASE OF DUPLICATE BILLS, THAT NO PAYMENT WAS RECEIVED AGAINST THE ORIGINAL BILL AND THAT HE UNDERTAKES TO REFUND THE AMOUNT IMMEDIATELY IF PAYMENT IS MADE AGAINST THE ORIGINAL BILL IN FUTURE

FEDERAL AND PROVINCIAL ACCOUNTS

Federal and Provincial Accounting Systems:

The Federal Government and the Provincial Government have separate Public Accounts of their own into which moneys received on account of the revenue of the Federal Government or of the Provinces, are paid or credited and from which all disbursements of or on behalf of the Federal Government or of the Provinces are met. The procedure to be followed for the payments into, and the withdrawal, transfer, disbursement of money from the Public Account and for the custody of money standing in that account is regulated by the rules contained in the General Financial Rules, Treasury Rules and Audit Code and Accounts Code, etc.

The Federal Government and each Provincial Government have made separate agreements with the State Bank of Pakistan by virtue of which the general banking business by these Governments is carried on and transacted by the State Bank. The Federal Government operates on every office and branch of the State Bank of Pakistan and on every branch of the National Bank of Pakistan acting as agent of the State Bank of Pakistan. The operations of the Provinces are, however, confined to the offices and branches of the two banks which fall within the area of the respective Provinces. Where there is no branch of the Bank, the cash business is conducted by the Treasury.

Each branch of the Bank keeps two separate accounts of the transactions undertaken by it on behalf of the Government one for the transactions of the Federal Government and the other for the transactions of the Provincial Government within whose area it is situated. Separate statements of transactions in the Federal and Provincial Government Accounts together with all the supporting vouchers, etc. are transmitted by each office and branch of the bank daily to the Treasury Officer or to the Accountant General, as the case may be. At the close of each month the balances of the two accounts are transferred to the Central Accounts Section of the State Bank of Pakistan, Karachi. The Central Accounts Section of the State Bank of Pakistan, Karachi, acts as a general clearing house for the adjustment of transactions between the different Governments.

At the beginning of each month, each Accountant General receives from the Treasuries under his jurisdiction monthly accounts supported by schedules, vouchers, etc. in respect of the transactions which took place in the Treasury during the previous month. From the accounts furnished by the Treasury and other Civil Departmental offices accounts are compiled by Civil Accounts Offices showing the monthly receipts and the payments pertaining to each Department for the whole accounts circle classified under the Functions-cum-Objects. Separate accounts are maintained for each Department, each group of small departments or each major function. The transactions relating to Debt and Remittances appearing in the Treasury cash accounts are collected for the whole circle of accounts under each Code head from month to month. The final stage of compilation is the preparation of the

accounts by major functions, totals showing the receipts and disbursements under relevant code during and to the end of the month. From these consolidated accounts are compiled monthly and the annual accounts of the Federal and Provincial Governments.

The transactions in Government accounts represent the actual cash receipts and disbursement during the financial years as distinguished from amounts due to or by Government during the same period. The book adjustment may also be authorised by any general or special orders issued by the Government.

The accounts are maintained in Pakistan currency. The transactions occurring in the U.K. are, however, in terms of Sterling in certain cases. Accounts in the Pakistan Foreign Missions are maintained in two currencies the local currency as well as Pakistan currency. All accounts are, however, rendered in terms of the Pakistan Currency.

The following are the four divisions of the Government Accounts:-

1. Revenue
2. Capital.
3. Debt.
4. Remittance.

The Revenue deals with the proceeds of taxation and other receipts classified as revenue and the expenditure therefrom. The Capital deals with expenditure met usually from borrowed funds, the expenditure being incurred with the object of either increasing concrete assets of material character or of reducing recurring liabilities. It also includes final receipts of a capital nature intended to be applied as a set off to the capital expenditure. The debt comprises receipts and payments in respect of which Government becomes liable to repay the money received or has a claim to recover the amounts paid together with the repayments of the former and the recoveries of the latter. The Remittance embraces merely the adjusting heads under which the remittances between treasuries and items in transit between the different accounts officers appear. The initial debits or credits under the remittance heads are cleared eventually by corresponding receipts or payments either within the same circle of account or in another accounts circle.

Chart of Classification of the Federal and Provincial Governments-Receipts & Disbursements:

The Auditor-General of Pakistan has issued a new chart of classification with the approval of the President, under Article 170 of the Constitution of the Islamic Republic of Pakistan, 1973 in supersession of the existing "List of Major & Minor Heads of Accounts". The need for issuing the new chart was that since Independence, Governments have undertaken much wider responsibilities effecting the economic growth of the country and the welfare of the people. With these added responsibilities, the need to improve

the knowledge about the economic and social effects of their actions for taking well-informed and well conceived policy has increased. Hence the chart of classification, which in addition to classifying receipts and expenditure on a functional basis for purposes of accountability, reflects a plan of grouping transactions according to their economic character in a readily comprehensible form. This plan facilitates the determination of aggregates of national income and expenditure apart from bringing out the inter-relationship between major sections of the economy. The chart also seeks to provide a scientific information base for national policy decisions with a view to facilitating judicious allocation of available resources amongst competing demands and their economic use. The new classifications is readily adaptable to data processing methods and will facilitate processing of accounts on the Computer.

The Chart is divided into two parts namely the Consolidated Fund and the Public Account. All revenues received by a Government, all moneys received by it in repayment of any loans and the Public Debt raised by it are credited to the Consolidated Fund. The expenditure on revenue or capital account or on serving the Public Debt is debited to it. The Public account comprises all other moneys received by or on behalf of the Government or those deposited with the courts of law and the remittances, suspense accounts etc.

In Part I, i.e. Consolidated Fund, the receipts are to be classified by assigning a Major Head, a Minor Head and a Detailed Receipts Head. The expenditure is classified in two parts, namely, 'Functional Classification' and 'Object Classification'. The functions are divided into Major, Minor and Detailed Functions and an item of expenditure will be assigned a Major, a Minor and a Detailed Function. The objects are divided into Major, Minor and Detailed Objects and an item of expenditure, in addition to functions, will bear a Major, a Minor and a Detailed Object. Thus the expenditure is to be so classified that it will at once show both the government functional responsibility for which it is set apart and the object or purpose which it tends to serve. In part II, i.e., Public Account the transactions are divided into Major, Minor and Detailed Heads of Accounts.

The Function-cum-Object Classification has been introduced by the Federal Government with effect from the 1st July, 1979 and by the Provincial Government from the 1st July, 1980.

The proper classification of accounts under the appropriate heads is very important. As a general rule classification of transactions should have closer reference to Department in which the revenue or expenditure occurs, than to the object of the revenue expenditure or grant on which it is sanctioned, e.g., expenditure in the Public Works Department on buildings which are under the administrative control but are in the use of other Department, is debitable to the Public Works Accounts rather than the Department benefited by the expenditure.

As for the classification of pay and allowances, the whole pay and allowances of a Government Servant holding a post should be taken against the Department and the post in which he is actually serving. When a Government servant whose main duties and post fall under one head of charge is entrusted with additional duties coming under another head, no portion of pay and allowances should be debited to the latter head, unless there are specific orders of the Government to the contrary. The transit pay and allowances of a Government servant should, in the absence of pay special orders to the contrary, debited to the office to which he is proceeding. The travelling advance of a Government servant is charged to the same head of account as his pay. In the following cases, however, the travelling allowance may be debited to a different head:-

(i) in case a Government servant is required to travel on duty connected with outside body or fund;

(ii) when Government considers it necessary to show separately the cost of special services ; and

(iii) in cases covered by general or special orders of the Government authorising deviation from the general rule.

The advance of pay and Travelling Allowance on transfer paid to a Government servant are debited under the Major Head "4000-Advances not bearing interest". The advance for house building and for purpose of conveyances are charged to Major Objects "800-Loans and Repayments bearing interest". The accounts of G.P. Fund are kept under the head "1000-Unfunded Debt".

For the purposes of inter-departmental payments, the Departments of a Government are divided into Service Departments and Commercial Departments according to the following principles:-

(a) **Service Departments.**-These are constituted for discharge of those functions which-

(i) either are inseparable from and form part of the idea of Government, or

(ii) are necessary to and form part of the general conduct of the business of the Government.

Given below are few illustrations of the Services Departments:-

Departments of Administration of Justice, Jails, Police, Education, Medical, Public Health, Forest and Defence etc.

(b) **Commercial departments or undertakings.**-These are maintained mainly for the purpose of rendering services or

providing supplies on payment for the services rendered or for the articles supplied. These departments perform functions which are not necessarily Government functions. They are required to work to a financial result determined through accounts maintained on commercial basis. The examples of the Commercial Departments can be Railways, Posts, Telegraph and Telephone Department.

A Service Department should not make charge against another Department for services or supplies which fall within the class of duties for which the former Department is constituted. On the other hand the Commercial Departments ordinarily charge and be charged for any supplies and services to or by other Departments of Government.

The payments of amounts due by one Department of Government to another are ordinarily made by book transfer except where such transfers do not suit the methods of accounts or of business adopted by the receiving departments.

GENERAL FINANCIAL RULES

Introduction:

The rules contained in the compilation of General Financial Rules which are essentially executive orders of the President, describe primarily the Financial powers of different authorities subordinate to the Federal Government and the procedure prescribed by the President which should be followed by them in securing and spending of funds required for discharge of functions entrusted to them. All departmental authorities are expected to follow these rules, supplemented or modified by the special rules and instructions, if any, contained in their departmental regulations and other special orders applicable to them.

General principles regarding receipt of money (Rules 4-8):

The fundamental principle of the public finance is that all monetary transactions to which a Government servant may be a party in his public capacity should be brought to account without delay. All the money received as due to the Government or for deposit in the custody of the Government should be credited to the public account by depositing it in the bank or treasury. If a Government Officer receives in his public capacity any moneys, which are not Government dues or authorised by Govt these should be kept separate from the Government account. A separate account should be opened for that money in a branch of State Bank or National Bank or Post Office Saving Bank or in any other bank with the prior approval of the Government and the money deposited therein. The officer concerned shall be personally responsible to see that money out of that account has been spent strictly in accordance with the regulations governing that particular fund. Proper account is kept of all the transactions and accounts are subjected to proper audit checks.

As regards the revenues and other receipts of the Government, it is the primary duty of the officers concerned to see that dues of Government are correctly and promptly assessed, quickly realised and immediately deposited into the Government treasury.

Withdrawal of money from the Public Account:

No authority can incur expenditure or enter into any liability involving expenditure from the public account, until the expenditure has been sanctioned by a general or special order of the President or of any other authority, to whom the powers have been delegated. Further the proposed expenditure should have been provided for in the authorised grants and appropriations for the year. No money can be removed from the public account for investment or deposit elsewhere without the prior consent of Ministry of Finance.

Standards of financial propriety (Rules 10):

Every officer authorised to incur expenditure from the public funds should observe high standards of financial propriety; A few of them are:

(i) Every public servant is expected to exercise the same vigilance in respect of expenditure from public money, as a

person of ordinary prudence would exercise in respect of expenditure of his own money;

(ii) the expenditure should not be prima-facie more than the occasion demands;

(iii) no authority should pass any order which will be directly or indirectly to his own benefit;

(iv) public moneys should not be utilised of the benefit of a particular person or section of the community unless:-

(a) the expenditure involved is insignificant; or

(b) a claim for the amount can be enforced in a Court of Law; or

(c) the expenditure is in pursuance of a recognised policy or custom; and

(v) the amount of allowances should be so regulated that it is not, on the whole, a source of profit to the recipients.

Revenue and Receipts (Rules 26 to 38)

The departmental controlling officers have to ensure that all sums due to Government are regularly and promptly assessed, realised and duly credited to the public account. They should obtain monthly accounts and returns of receipts from their subordinates and compare them with those of the treasury as received through the Accountant-General. Any error, omission or discrepancy coming to notice should be notified immediately and got rectified. No amount due to government should be left-outstanding without sufficient reasons and where any dues appear to be finally irrecoverable, suitable action should be initiated for their write off. No sums should be credited to revenue with debit to a suspense head. Credit must follow and not precede actual realization.

Detailed rules and procedure should be laid down for assessment, collection, remission, etc., of revenue and the Ministry of Finance should be kept fully informed of the progress of collection of revenue. Any important variations compared with the budget estimates should also be brought to their notice.

Headquarters of a Government servant and transfer of Charge: (Rules 114-115):

As a general rule, and subject to any special orders to the contrary in particular cases, the headquarters of a Government servant on the staff of a Government, as, for instance, a Secretary to a Government, or a clerk in a Government. Secretariat are the headquarters, for the time being, of the Government, to which he is attached.

The headquarters of any other Government servant are either the station which has been declared to be his headquarters by the authority

which appoints him, or, in the absence of such declaration the station where the records of his office are kept.

(c.f. paras 1 - 3, part II, Appendix 3 FR & SR, Vol II)

The charge of an office must be made-over at its head-quarters, both the relieving and the relieved Government servants being present, unless for special recorded reasons (which must be of a public nature) the authority under whose orders the transfer takes place permits or requires it to be made in any particular case elsewhere, or otherwise.

Officers proceeding on long leave, transfer or retirement should sign a certificate of transfer of charge (Form TR-I) under Rule 114 of General Financial Rules, Vol-I. In cases where the transfer of charge involves assumption of responsibility for cash, stores, etc., the instructions laid down in rule 44 of Treasury Rules, Volume I and rules 115 and 150 of the General Financial Rules, Vol. I should be followed. As regards maintenance and handing/taking over of classified and accountable documents adequate instructions exist vide paras 25 to 29 of the booklet "Security of Classified Matters in Government Departments".

Apart from the procedure being followed in respect of cash, stores etc. mentioned in para 1 above, the officer proceeding on leave, transfer or retirement should also prepare a brief note (Note to successor) describing important cases, major issues and the directions in which they are developing and any other matter that his successor should know.

(Finance Division O.M. No.F.8/6/74-F.I.dated the 7th February, 1974).

Transfer of charge of a gazetted officer should be reported to the Accountant General. The copies of charge reports should also be sent to the Head of the Department and other controlling officers, where the assumption of charge involves responsibility in respect of cash, stores, and stamps, the following instructions should also be followed:-

(i) The cash book or imprest account should be closed on the date of transfer and a note recorded to that effect over the signature of the relieved and the relieving officers. The cash in hand and unused cheques should be duly counted and result thereof recorded;

(ii) the relieving officer should examine the accounts, inspect the stores, count, weigh and measure certain selected articles and bring to notice anything irregular or objectionable. He should also describe the state of accounts records; and

(iii) in the case of a sudden casualty occurring or any emergent necessity arising for an officer to quit charge, the next senior officer of the department should take charge. Where the next man available is not a gazetted officer, he should immediately inform his nearest departmental superior and obtain necessary orders.

Definitions and orders issued under F.R. 9.

Unless there be something repugnant in the subject or context, the terms defined below are used in the rules in sense here explained:

(2) **Average pay.**-Average pay means the average monthly pay earned during the twelve complete months immediately preceding the month in which the event occurs, which necessitates the calculation of average pay.

The "12 complete months" given above should be interpreted literally, e.g., a Government servant, who has been on leave from the 23rd March, 1986, to 22nd July, 1986, inclusive, is granted leave from 4th February, 1987, the average pay is to be calculated on the pay earned from 1st February, 1986 to 22nd March, 1986, and 23rd July, 1986 to 31st January, 1987. If the Government servant happens to be on leave for more than 12 months immediately preceding the month in which the leave is taken, the average should be taken of the monthly pay earned during the 12 complete months immediately preceding the months in which the previous leave commenced.

In the case of a Government servant on foreign service out of Pakistan lasting for more than 12 months who, on reversion to the Government service immediately takes leave, the calculation of average pay should be based on the pay drawn by him during the 12 complete months preceding the month in which he was transferred to foreign service.

The period of joining time taken either under clause (b) or under clause (c) of F.R. 105 during the preceding 12 months should be ignored in calculating average pay as no pay is drawn in respect of such joining time.

Where the Government servant belongs to a vacation Department, the vacation falling in the period of 12 complete months immediately preceding the month in which the leave is taken should be treated as duty and the pay drawn by the Government servant during the vacation should be taken into account in determining his leave salary during the succeeding leave.

(4) **Cadre.**-Cadre means the strength of a service or a part of a service sanctioned as a separate unit. [For further details See F.R.15, F.R.113, F. R. 14(d)]

(5) **Compensatory Allowance.**-(i) Compensatory allowance means an allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. It includes a travelling allowance but does not include a sumptuary allowance nor the grant of free passage by sea to or from any place outside Pakistan [For further details See F.R.9(5), F.R.44, F.R. 93 & S.R. 5-7B].

(ii) The circumstances which justify the grant of special pay to an officer are entirely different in character from those which justify the grant of a compensatory allowance, a difference emphasized in the definitions of those terms embodied in the F.Rs. These definitions should be strictly construed, and an exact compliance required with the conditions stated in them as antecedent to the grant of either special pay or compensatory allowance.

(iii) In view of the importance attached to the correct classification of

additions to pay such as special pay and compensatory allowance, the reasons for the grant of such additions to pay should be briefly recorded in the letter conveying the sanction.

(6) **Duty.**-Duty includes:-

(A) (a) Service as a probationer or apprentice, provided that such service is followed by confirmation.

(b) Joining time.

(B) A local Government may issue orders declaring that in circumstances similar to those mentioned below, a Government servant may be treated as on duty:-

(a) In the case of a student stipendiary or otherwise, who is entitled to be appointed to the service of the Government on passing through a course of training at a university, college or school in Pakistan, during the interval between the satisfactory completion of the course and his assumption of duties.

(b) During preparation in Pakistan for an examination in any oriental language.

(c) On the first arrival in Pakistan of Government servants appointed in England who do not, before they report themselves at the seat of the Local Government servant concerned, receive orders to take charge of a specified post, during the interval between the date of such report and the date on which they take charge of their duties.

(C) In terms of (5) (B) above the President has issued the following general orders applicable to all Government servants under his administrative control:-

(i) A Government servant who has been substantively appointed to a post or cadre in Government service is treated on duty during any course of instruction or training which he may be required or permitted to undergo in accordance with the terms of any general or special order of the President.

(ii) A student, stipendiary or otherwise, who is entitled to be appointed to the Government service on passing through a course of training at a university, college or school is, unless in any case it be otherwise expressly provided in the terms of his appointment, treated as on duty during the interval between the satisfactory completion of the course and his assumption of duties.

(iii) A Government servant is treated as on duty during any period he is permitted to spend in preparation for an examination in Urdu, Persian or Arabic. The period to be spent in preparation is limited to six months in the case of examination by the Degree of Honour Test in Arabic or

Persian and to three months in all other cases.

(iv) When a Government servant is treated as on duty under (i) to (iii) above, his right to draw during such period any compensatory allowance attached to the post on which he holds lien is governed, as though he was on leave, by S.R. 6 et.seq.

(v) The period spent in training and on the journey to and from the place of training by the Reservists of the Pakistan Army and Pakistan Navy in Civil Government employ, when called upon for periodical military and naval training respectively is treated as on duty for purposes of civil leave and increment of civil pay.

(vi) The period spent by an employee of the Federal Government on the Civil Defence Training with the permission of the Head of his office is treated as duty.

(vii) A Government servant required to attend an obligatory departmental examination, or permitted to present himself at an examination the passing of which is a condition of preferment in Government service, may be treated as on duty during the day or days of examination and during the reasonable time required for the journey, if any, to and from the place of examination. In this connection the Government have decided that the phrase obligatory examination covers only compulsory or optional examination for promotion within the normal scope of the Government servant's department or office.

Note.- According to audit rulings the status of a probationer is to be considered as having the attributes of a substantive status except where the rules prescribe otherwise. No person appointed substantively to a permanent post in a cadre is a probationer. unless definite conditions of probation have been attached to his appointment. such as the conditions that he must remain on probation pending the passing of certain examination. The term probationer does not cover a Government servant. who holds substantive or a permanent post in a cadre and is appointed on probation to another post.

(6-A) **Fee.**-Means a recurring or non-recurring payment to a Government servant from a source other than general revenues. Whether made directly to the Government servant or indirectly through the intermediary of Government. [For further details, See F.R.46, S.R. 9-10 & S.R-12]

(7) **Foreign Service.**-Means service in which a Government servant receives his substantive pay with the sanction of Government from any source other than the revenues of the Governor-General or of a Province or the Railway Fund. [For further details, See F.R. 9(7); F.R. 109-127]

(8) **General Revenues of Pakistan.**-Includes the revenues allocated to Local Government and exclude the revenues of Local Funds. The term General Revenues of Pakistan is no longer an appropriate term. Since the recasting of this term will necessitate several modifications in other rules, it

is proposed that this definition may be allowed to stand for the present. [For further details, See S.R. 12]

(9) **Honorarium.**-Means a recurring or non-recurring payment granted to a Government servant from general revenues as remuneration for special work of an occasional or intermittent character. [For further details, See F.R. 46-47]

(10) **Joining Time.**-Means the time allowed to a Government servant in which to join a new post or to travel to or from a station to which he is posted [For further details, See F.R.105-108A, S.R. 293-302-A]

(11) **Leave on Full or Half Pay.**-Means leave on leave salary equal to the pay or half pay last drawn by the Government servant before the commencement of the leave.

(12) **Leave Salary.**-Means the monthly amount paid by Government to a Government servant on leave.

(13) **Lien**.-Means the title of a Government servant to hold substantively either immediately or on the termination of a period or periods of absence, a permanent post, including a tenure post, to which he has been appointed substantively. [For further details, See F.R. 12-15]

(14) **Local fund**.-Means-

(a) revenues administered by bodies which by law or rule having the force of law come under the control of the Government, whether in regard to the proceedings generally or to specific matters, such as the sanctioning of their budgets, sanction to the creation or filling up of particular posts or the enactment of leave, pension or similar rules; and

(b) the revenues of any body which may be specially notified by the President as such. [For further details, See F.R. 46, F.R. 128-130]

(18) **Month.**-Means a calendar month. In calculating a period expressed in terms of months and days, complete calendar month, irrespective of the number of days in each, should first be calculated and the odd number of days calculated subsequently.

For the sake of illustration in calculating a period of 3 months and 20 days from 25th January, 3 months should be taken as ending on 24th April, and the 20 days on the 14th May. In the same way the period from 30th January to 2nd March should be reckoned as 1 month and 2 days, because one month from 30th January ends on 28th February. A period of one month and 29 days commencing from 1st January will expire in an ordinary year (in which February is a month of 28 days) on the last day of February, because a period of 29 days cannot obviously mean to exceed a period of full calendar month and leave for 2 months from 1st January will end on the last day of February. The same would be the case if February was a month of 29 days or if the broken period were 28 days (in an ordinary year).

(19) **Officiate.**-A Government servant officiates in a post when he

performs the duties of a post on which another person holds a lien. A Local Government may, if it thinks fit, appoint a Government servant to officiate in a vacant post on which no other Government servant holds a lien.

In the case of Government servant with a substantive post on a permanent establishment, who is appointed to officiate in a permanent post which is substantively vacant or which is temporarily vacant in consequence of the absence of the substantive incumbent on extraordinary leave or on transfer to foreign service, and is allowed to draw the full officiating pay or salary admissible under the rules, the difference between the substantive pay and officiating pay counts as emoluments for pension. [For further details, See F.R.30-36, S.R. 17, S.R.284-286]

(21) **Pay.**-Means the amount drawn monthly by a--

(a) Government servant as:-

(i) the pay, other than special pay or pay granted in view of his personal qualifications, which has been sanctioned for a post held by him substantively or in an officiating capacity, or to which he is entitled by reason of his position in a cadre.

(ii) technical pay, special pay and personal pay; and

(iii) any other emoluments which may be specially classed as pay by the Governor-General.

(22) **Permanent Post.**-Means a post carrying a definite rate of pay sanctioned without limit of time. [For further details, See F.R. 12]

(23) **Personal Pay.**-Means additional pay granted to a Government servant:-

(a) to save him from the loss of substantive pay in respect of a permanent post other than a tenure post due to a revision of pay or to any reduction of such substantive pay otherwise than as a disciplinary measure; or

(b) in exceptional circumstances, on other personal considerations.

The cases in which it is proposed to grant personal pay under 9(23)(b) should be referred to the Ministry of Finance through the administrative Ministry concerned. No case can be entertained which is not of an entirely exceptional character and in submitting cases for the grant of personal pay this should be carefully borne in mind. [For further details, See F.R.37]

(24) **Presumptive Pay.**-Presumptive pay of a post, when used with reference to a particular Government servant, means the pay to which he would be entitled if he held the post substantively and were performing its duties but it does not include special pay unless the Government servant performs or discharge the work or responsibility or it is exposed to unhealthy conditions, in consideration of which the special pay was sanctioned. [For further details, See F.R. 31]

(25) **Special pay.**-Means an addition of the nature of pay, to the emoluments of a post or of a Government servant, granted in consideration of-

(a) the specially arduous nature of the duties; or

(b) a specific addition to the work or responsibility; or

(c) the unhealthiness of the locality in which the work is performed.

A provision in the contract of a Government servant appointed to particular post that he should "also do all things that may be required of him does not contemplate his being required to perform onerous additional duties in another post without remuneration.

(28) **Substantive Pay.**-Means the pay other than Special pay, personal pay or emoluments classed as pay by the Governor-General under Rule 9(21)(a)(iii) to which a government servant is entitled on account of post to which he has been appointed substantively or by reason of his substantive position in a cadre.

Marriage Allowance and Lodging Allowance of Military Officers in the Army come within the definition of "substantive pay" so long as they continue to be treated as part of 'pay'.

(29) **Technical Pay.**-Means pay granted to a Government servant by virtue of his possessing minimum technical qualifications required for a post.

The definition given in the F.R. is obsolete.

(30) **Temporary Post.**-(i) Means a post carrying a definite rate of pay sanctioned for a limited time.

(ii) The temporary post can be held either substantively or in an officiating capacity. But the substantive appointment to the temporary posts should be made in a limited number of cases as, e.g.. when posts are for all intents and purposes quasi-permanent or when they have been sanctioned for a period of not less than, or there is reason to believe that they will not terminate within a period of three years. In all other cases, appointment to temporary posts should be made in an officiating capacity only. [For further details, See F.R. 39-40]

(31)(a) **Time Scale Pay.**-Means pay which subject to any conditions prescribed in the rules, rises by periodical increments from a minimum to a maximum.

(b) Identical Time Scale.-Time scales are said to be identical if the minimum, the maximum, the period of increment and the rate of increment of the time-scales are identical.

(c) Same Time Scale.-A post is said to be on the same time-scale as another post on a time-scale if the two time-scales are identical and the posts fall within a cadre, or a class in a cadre, such cadre or class having been created in order to fill all posts involving duties of approximately the same character or degree of responsibility, in a service or establishment or group of establishments so that the pay of the holder of any particular post is

determined by his position in the cadre of class and not by the fact that he holds that post. [For further details, See F.R. 21-23]

(32) **Travelling Allowance.**-Means an allowance granted to a Government servant to cover the expenses which he incurs in travelling in the interest of the public service. It includes allowances granted for the maintenance of conveyances, horses and tents. [For further details, See S.R. 17-195]

Supplementary Rules

Definitions under SR.2

Unless there is something repugnant in the subject or context the terms defined below are used in the rules in the sense here explained:-

(1) Actual travelling expenses means the actual cost of transporting a Government servant with his servants and personal luggage , including charges for ferry and other tools and for carriage of camp equipment, if necessary. It does not include charge for hotels, traveller's bungalows or refreshments or for the carriage of stores or conveyances or for presents to coachmen and the like ; or any allowance for such incidential losses or expenses as the breakage of crockery, wear and tear of furniture and the employment of additional servants.

Government decision-

The term "servants" refers to domestic servants.

[G.I., F.D., letter No.F-5(29)-R.I/36, dated the 20th March, 1936.]

(2) Apprentice means a person deputed for training in a trade or business with a view to employment in Government service, who draws pay at monthly rates from Government during such training but is not employed in or against a substantive vacancy in the cadre of a department.

(3) Family means a Government servant's wife, legitimate Children and step-children, residing with and wholly dependent upon him. Except in rules 116, 155A, 155B and 163, it includes in addition his parents, sisters and minor brothers, if residing with and wholly dependent upon him. Not more than one wife is included in a family for the purpose of these rules.

Government decisions-

(1) The Government has decided that the term 'children' used in this rule includes major sons and married daughters so long as they are residing with and wholly dependent on the parent (the Government servant).

[G.P., M. F., Corr.No.F.1(43)-R.I(2)/58, dated the 20th March, 1959.]

(2) It has been decided that, subject to the following conditions, an adopted child of a Government servant not subject to Hindu Law shall be treated as a member of the Government servant's family for the purpose of the travelling allowance rules:-

(i) the Government servant has no legitimate or step-child of his own:

(ii) prior approval of the Head of the Ministry/Division concerned is obtained for adopting child:

(iii) Government's liability will be restricted to one adopted child only: and

(iv) an adopted child will cease to be a member of the family if, after his adoption, the Government servant has a legitimate or step-child of his own.

[G.P., M.F., O.M. No.F(27)-R2(RWP)/63, dt 27.12.1965, read with O.M. of even No. dt 14.6.1966.]

Audit Instruction.-The term 'legitimate children' in the rule does not include adopted children except those adopted under the Hindu Law.

[Para. 3, Sec.II of Manual of Audit Instructions (Reprint).]

(15) Probationer means a Government servant employed on probation in or against a substantive vacancy in the cadre of a department. [For further details, See F.R. 9(6), F.R. 104, S.R. 291]

(18) Transfer means the movement of a Government servant from one headquarters station in which he is employed to another such station, either

(a) to take up the duties of a new post, or

(b) in consequence of change of his headquarters.

[For further details, See F.R.22, S.R. 19, S.R. 95, F.R. 116, S.R. 115 & S.R. 122-126]

How to write an ACR

by
Shahnaz Rafique

Evaluation of the performance of a job is almost as important as the job itself. Despite the multiplicity and complex nature of many training and educational programmes, most development occurs on the job. But such development is retarded and becomes less effective if the officer is not systematically evaluated and fed back information concerning his quality of performance. All officers are evaluated on their job performance in some manner or another. In general, it can be said that the choice lies among three possible approaches:-

a) A casual, non-systematic and often hap-hazard evaluation.

b) A traditional and highly systematic measurement of (I) officer's characteristics (II) officer's contributions or (III) both.

c) Mutual goal setting through a Management by Objectives Programmes (MBO).

2. Though the casual approach is perhaps the most commonly used, various studies have revealed an increase in the adoption of some formal type of evaluation particularly in the private sector.

3. Evaluation of subordinates by seniors is deemed by many to be an essential part of the supervisory job. A systematic and periodic appraisal process is considered better than casual, intuitive and at times haphazard evaluation which always takes place in the absence of appropriate pre-planning.

4. The first and basic value of systematic performance evaluation, perhaps, is that it provides information and assistance in making and enforcing decisions about subjects like promotion, pay increases, transfers, retention in service etc. It provides this information well in advance thereby avoiding spot judgment when a decision has to be made. When the decision is made in systematic fashion, it is not prejudiced unduly by the events that might have happened most recently or by those that can influence the appraiser negatively. Moreover the systematic approach resulting in appraisal of all persons in the same manner permits comparison, It has been observed that the records established by the systematic rating of employees are of great value in supporting decisions that have been challenged.

5. Systematic evaluation of an officer's performance also serves to stimulate and guide an officer's development. Most people like to know their performance in a particular job. A good appraisal programme provides this information in a form that can usually be communicated to the officer.

6. Formal appraisal plans have been developed to reduce the element of favouritism and snap judgment in personal decisions. However performance evaluation is not a substitute for objective records of output, quality, work or incentive earnings, and other concrete data that indicate relative employee performance. Evaluation is generally subjective and therefore normally is not exact. But if it is based on comparative judgment by supervisors of each employee with other employee in the same work-group or rated against specified standards of performance for such factors as "supervision required", "job knowledge", "quantity of work" and "adaptability", these results are certainly better than the individual judgments and hasty opinion that might otherwise be formed.

7. Performance evaluation would not produce the desired results if the reporting officers are not properly trained in systematic appraisal or are doubt-ful of its value, or if appraisal is not honestly used for the purposes intended. These and other difficulties generally render the performance evaluation objectives less fruitful.

8. Performance evaluation in Government Departments and its Autonomous and Semi-Autonomous Organizations has to be understood in its true perspective Evaluation of the performance of a job can be considered to be almost as important as of the job itself. While the Reporting Officers are in a position to assess and evaluate the performance of their subordinates in their day to day work, it is usually once a year that they have the opportunity to place their evaluation on record. The annual Confidential Reports are, therefore, of great importance for the reporting officers for formulating a general opinion about the efficiency and personality of their subordinates. The A.C.Rs. thus become important documents in the history of the career of a civil servant. An officer's promotion in service mostly depends on what has been recorded in the A.C.Rs. However, this task does not receive the attention it deserves mainly due to the reluctance of the reporting officer to take the time and trouble to prepare the periodic appraisals of each of their juniors specially to discuss the results with them. The writing of the Annual Confidential Reports is often considered a simple matter and many reporting officers dispose of this work without realising the far reaching implications of each word they write in the reports. Instructions have been issued by the Government from time to time emphasising the importance of report writing and the principles and rules governing it but many reporting offices do not bother even to glance through these instructions.

9. 'Performance Evaluation' may be termed as a system of making judgments about performance of officials of various levels by their superiors in order to guide selections and other personnel decisions. Confidential Reports of officials serving under them constitute the most important basis of evaluation. The character roll dossier maintained for the purpose contains a

systematically prepared and carefully assembled performance record of the official concerned.

10. The establishment Division of the Government of Pakistan is responsible for issue of policy directions for preparation and maintenance of the confidential records and standardisation of report writing forms. A centralised policy control ensures uniformity of practice and procedure throughout the range of the Federal Government. It is also responsible for maintenance of Character Rolls of officers of the All-Pakistan Unified Grades, the cadres administratively controlled by it e.g., office Management and Secretariat Groups, and duplicate A.C.R dossiers of other Grade 17 and above officers. Detailed instructions on all important aspects of the reporting system have already been issued from time to time. Instructions of current application have been reproduced in a Hand Book titled, "A guide of performance evaluation" published by O&M Division in 1981. Some of the important points have also been printed on the ACR Form for the convenience of the reporting /Countersigning officers and others responsible for custody of the character rolls.

11. Since the confidential reports constitute an aid to selections for training, appointments / transfers, promotions, confirmations or screening of officials, it is essential that they are written most carefully. A reporting officer before he embarks on the report writing work should try to comprehend the characteristics listed in the Confidential report Forms. The report should give a clear picture of the officer reported upon viz. personal qualities, standard of performance, dealings with others, potential growth and his suitability for promotion to special posts according to individual aptitude. Similarly, the countersigning officers should scrutinise the report scrupulously, in accordance with the instructions printed in ACR Forms.

12. Vague reports or reports carelessly written defeat the purpose of report writing. Certain common defects noticed by the Establishment Division in report writing are follows:-

(1) Countersigning officer where he differed with the Reporting Officer does not modify the columns in Parts II, III, and IV of the revised A.C.R. Form.

(2) Countersigning Officer does not underline in red ink the remarks which in his opinion are adverse.

(3) Reporting officer's assessment for promotion is inconsistent with his general assessment in Parts II, III and IV of the A.C.R.Form

(4) The ratings under personal qualities recorded by the

Reporting Officer are inconsistent and the Countersigning Officers fails to take notice of it.

13. The preparation of confidential reports is an important and responsible duty. The manner in which confidential reports are written are taken into account in judging the qualities of the reporting officer. The opinions which are expressed should represent the result of careful consideration objective assessment, so that, if called upon, the reporting officer could justify the assessment of his subordinate made by him.

14. Reports should be rendered without reference to previous reports by reporting officers. Neither the reporting nor the countersigning officer should pass to another officer any notes or copies of his reports which he may have made.

15. Although the reporting officers, should write the confidential reports initially without reference to the previous reports to facilitate unbiased judgment, they may afterwards consult previous reports particularly to ensure whether any additional comments are required on points previously reported on.

16. Confidential reports on officers are of the greatest importance when appointments or promotions have to be made. The necessity of preparing these reports with the utmost care cannot therefore be over emphasised. The following points need to be invariably checked when the reports are written:-

(a) The period under review should be clearly stated.

(b) If the report mentions a remediable fault, which is to be or has been communicated, this should always be stated.

(c) The remarks, if written in hand, should be written very legibly.

(d) The initials, name and the designation of the reporting officer be clearly written in block letters or typed under the signature and date on which the report is signed be clearly shown.

(e) If the report mentions an apparently remediable fault, which has not been communicated, the highest authority handling the report should be asked through a note, whether or not this should be done. The decision not to do so, or the letter in which this communication is made, should form part of the file.

17. It has been noticed that despite clear instructions regarding writing of A.C.Rs and maintenance of character rolls issued by the Establishment

Division from time to time and printed on the A.C.R. Form itself, a large number of Character Rolls submitted to the various Departmental Promotion Committees, Selection Boards and FPSC etc. by the Ministries/Divisions are neither complete nor up-to-date. This causes great difficulty in assessing the suitability of candidates for promotion etc. A few general defects which have frequently come to the notice are given below:-

(i) In a number of cases, the reports for the last 5-10 years are not complete nor is any reason recorded for the missing report of a year.

(ii) Confidential reports are neither page numbered in ink nor placed in chronological order.

(iii) Due care is not taken while recording assessment and pen picture of the official/officer in Parts II, III and IV of the A.C.R. Form and writing the remarks in other parts of the A.C.R. with the result that assessment recorded in different parts of that A.C.R. are not in conformity with each other.

(iv) In some cases particulars of officers given in their Character Rolls do not tally with the service and other particulars of the officers furnished separately to F. P. S. C.

(v) Sometimes there is no record to show whether or not the adverse remarks have been communicated to the officers concerned.

(vi) In certain reports names and designation of reporting officers and countersigning officers are not indicated clearly in block letters or typed or rubber stamped below the signature as required under rules.

(vii) Medical examination reports are not regularly sent.

18. In accordance with the instructions printed in A.C.R. Forms, Confidential Reports are of extreme importance and the need to be prepared with utmost care. The Reporting Officers, therefore, should ensure that these reports are written, countersigned and maintained strictly in accordance with the instructions on the subject.

19. The Confidential Reports had always been very important for the purpose of promotion of Government servant but these have assumed greater importance since the introduction of quantification formula. It is, therefore, imperative for the reporting and countersigning officers to be very careful and fair in writing Confidential Reports. As such the reporting and the countersigning officers while initiating reports should be (a) as objective as

possible (b) as circumspect as possible. They should be clear and direct, not ambiguous or evasive and should avoid exaggeration and vague statements. It may also be recorded in the appropriate column of the Confidential Report whether any of the defects recorded in the report were brought to the notice of the officer concerned and also whether he has or has not made efforts to remedy them. The Confidential Report Form should be filled in duplicate by initialling the relevant boxes in original as well as duplicate copies.

20. The Confidential Reports are required to b countersigned. This provision has been made with a view to ensure that the reporting officer is not too subjective and biased in favour of or against the officer reported upon. The countersigning officer where disagreeing with the assessment of the reporting officer should change 'Overall Assessment' and other relevant boxes to bring them in conformity with his 'Overall Assessment'. The countersigning officer should also under-line the remarks in red ink which in his opinion should be communicated to the officer.

21. Report for a period shorter than 3 months is not required to be initiated. The report should be for a specific period during one calender year. One report must not cover periods in two calender years.

22. Reports are written at the end of each calender year to cover the events spread over the entire year. It is not possible for an average person to vividly remember the events a year old. For this purpose a reporting officer should maintain a 'Katcha Register' in which the strong points / attainments and failures / short-comings of the reported officers should be recorded, aiding the reporting officer in objective and fair reporting. Moreover in cases where an officer represents against some remarks of the reporting officer, the reporting officer can justify the same in the light of 'katcha Register' maintained by him.

23. The Confidential Reports should be prepared annually at the close of each calender year and also on the departure of the Government Servant's reporting officer concerned on transfer, if this occurs more than 3 months after the annual reports have been recorded. As stated earlier the report should be for a period of 3 months or more. The period spent on leave on average pay will be included in this report and the period of 3 months will mean and include the actual period in which the work, performance and conduct of an officer has been seen by the reporting officer.

24. The officers compulsorily retired under Efficiency and Discipline Rules or on completion of 25 years service or under MLR-58 or 114 are not allowed to write or to countersign the Annual Confidential Reports of their subordinates.

25. Whenever any advisers remarks are communicated to any officer, a

mention should invariably be made in the next year's report whether the officer concerned has taken steps to remedy the defects. Failure to do this defeats the very purpose for which the system of communicating the adverse remarks has been introduced.

26. The adverse remarks recorded by the Director of Academy / Institution in the evaluation reports of the probationers should be communicated to the probationers concerned. This enables the probationers to take remedial action regarding the deficiencies pointed out.

27. With a view to guarding against personal likes and dis-likes an officer receiving adverse remarks for two successive years from the same reporting officer should be placed under another reporting officer if the organisational set up so permits.

28. Delay in writing of Confidential Reports impair their objectivity and utility. it has been observed that at times delayed confidential Reports mar the promotion prospects of the reported officer. The reports should be initiated immediately after the end of the reporting period. These should be sent to the Establishment Division by 31st January in case of officers in pay scale 20 and 21 by 28th February for officers in pay scale 19 and by 31st March for officers in pay scale 17 and 18.

ANNEXURE-I

PAY SCALE OF GOVERNMENT SERVANTS FROM B-1 TO B-22

BPS	SCALE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	1245-35-1770	1280	1315	1350	1385	1420	1455	1490	1525	1560	1595	1630	1665	1700	1735	1770
2.	1275-44-1935	1319	1363	1407	1451	1495	1539	1583	1627	1671	1715	1759	1803	1847	1891	1935
3.	1320-50-2070	1370	1420	1470	1520	1570	1620	1670	1720	1770	1820	1870	1920	1970	2020	2070
4.	1360-58-2230	1418	1476	1534	1592	1650	1708	1766	1824	1882	1940	1998	2056	2114	2172	2230
5.	1400-66-2390	1466	1532	1598	1664	1730	1796	1862	1928	1994	2060	2126	2192	2258	2324	2390
6.	1440-73-2535	1513	1586	1659	1732	1805	1878	1951	2024	2097	2170	2243	2316	2389	2462	2535
7.	1480-81-2695	1561	1642	1723	1804	1885	1966	2047	2128	2209	2290	2371	2452	2533	2614	2695
8.	1540-88-2860	1628	1716	1804	1892	1980	2068	2156	2244	2332	2420	2508	2596	2684	2772	2860
9.	1605-97-3060	1702	1799	1896	1993	2090	2187	2284	2381	2478	2575	2672	2769	2866	2963	3060
10.	1660-107-3265	1767	1974	1981	2088	2195	2302	2409	2516	2623	2730	2837	2944	3051	3158	3265
11.	1725-116-3465	1841	1957	2073	2189	2305	2421	2537	2653	2769	2885	3001	3117	3233	3349	3465
12.	1830-130-3780	1960	2090	2220	2350	2480	2610	2740	2870	3000	3130	3260	3390	3520	3650	3780
13.	1950-144-4110	2094	2238	2382	2526	2670	2814	2958	3102	3246	3390	3534	3678	3822	4966	4110
14.	2065-161-4480	2226	2387	2541	2709	2870	3031	3192	3353	3514	3675	3836	3997	4158	4319	4480
15.	2190-177-4845	2367	2544	2721	2898	3075	3252	3429	3606	3783	3960	4137	4314	4491	4668	4845
16.	2535-197-5490	2732	2929	3126	3323	3520	3717	3914	4111	4308	4505	4702	4899	5096	5293	5490
17.	3880-290-7360	4170	4460	4750	5040	5330	5620	5910	6200	6490	6780	7070	7360----------			
18.	5085-336-8745	5451	5817	6183	6549	6915	7281	7647	8013	8379	8745----------					
19.	7750-385-11600	8135	8520	8905	9290	9675	10060	10445	10830	11215	11600----------					
20.	9195-440-13595	9635	10075	10515	10955	11395	11835	12275	12715	13155	13595----------					
21.	10190-545-15640	10735	11280	11825	12370	12915	13460	14005	14550	15095	15640----------					
22.	10900-610-17000	11510	12120	12730	13340	14560	15170	15780	16390	17000----------						



ANNEXURE-II

Deduction of Provident Fund

Scale	Rate of Monthly Deduction Rs.	Scale	Rate of Monthly subscription Rs.
B-01	50	B-12	145
B-02	85	B-13	250
B-03	85	B-14	265
B-04	90	B-15	285
B-05	95	B-16	325
B-06	100	B-17	450
B-07	100	B-18	560
B-08	110	B-19	780
B-09	120	B-20	920
B-10	125	B-21	1040
B-11	130	B-22	1130

How to work out closing Balance on G.P.F.

Billing Month		GPF Sub-Recovery	Withdrawls	Progressive Balance
6/91 Paid in	7/91	250	-	250
	8/91	250	-	500
	9/91	250	-	750
	10/91	250	15,000	(-) 14,000
	11/91	250 + 500	-	(-) 13,250
	12/91	250 + 500	-	(-) 12,500
	1/92	250 + 500	-	(-) 11,750
	2/92	250 + 500	-	(-) 11,000
	3/92	250 + 500	-	(-) 10,250
	4/92	250 + 500	-	(-) 9,500
	5/92	250 + 500	-	(-) 8,750
	6/92	250 + 500	-	(-) 8,000
Total Deposits		3000 + 4000	Prog. Bal	(+) 1,500
		= 7,000		(-) 99,000
			Net	(-) 97,500
			For the Year	12
				=(-) 8,125
		Suppose Opening Balance	=	35,000
		Deposits	=	7,000
		Interest	=	5,566
Interest		Total	=	47,566
O.B. 35,000		Withdrawals	=	15,000
+PB. (-) 8,125		Closing Balance	=	32,566
Net 26,875 x Rate (20.709%)				
Interest = 5,566				

G.P.F. Sub. then
Net Progressive
Net Progressive $= \frac{\text{Rate of Subscription} \times 6.5 \times (12+1)}{2}$

Interest = O.B. (Opening Balance)
+ N.P.B. (Net Progressive Balance)
= Total x Rate

O.B.	xxx
Deposits	xxx
Interest	xxx
C.B.	xxx

(General Formula)



ANNEXURE-III

GROUP INSURANCE

The rate of contribution to the Group Insurance Fund and the amount of sum assured to be paid to the family of an employee, with effect from first January, 1996, shall be as under:-

SL. No.	Monthly Pay (Rs.)		Rate of Monthly Contribution (Rs.)	Sum Assured (Rs.)
(1)	(2)		(3)	(4)
1.	Upto	1500	24.50	70,000
2.	1501	2000	29.75	85,000
3.	2001	2500	35.00	100,000
4.	2501	3000	40.25	115,000
5.	3001	3500	45.50	130,000
6.	3501	4000	50.75	145,000
7.	4001	4500	56.00	160,000
8.	4501	5000	61.25	175,000
9.	5001	5500	66.50	190,000
10.	5501	6000	71.75	205,000
11.	6001	6500	77.00	220,000
12.	6501	7000	82.25	235,000
13.	7001	7500	87.50	250,000
14.	7501	8000	92.75	265,000
15.	8001	8500	98.00	280,000
16.	8501	9000	103.25	295,000
17.	9001	9500	108.50	310,000
18.	9501	10000	113.75	325,000
19.	10001	10500	119.00	340,000
20.	10501	11000	124.25	355,000
21.	11001	11500	129.50	370,000
22.	11501	12000	134.75	385,000
23.	12001	12500	140.00	400,000
24.	12501	13000	145.25	415,000
25.	13001	13500	150.50	430,000
26.	13501	14000	155.75	445,000
27.	14001	14500	161.00	460,000
28.	14501	15000	166.25	475,000
29.	15001	5500	171.50	490,000
30.	15501	16000	176.75	505,000
31.	16001	& above	182.00	520,000



ANNEXURE-IV

Different Types of Advances

w.e.f. 25-06-1995

The Govt. Servants are entitled to draw advances of different natures as per the table below:

S.#	Nature of Advances	Maximum Amount Rs.	Who is entitled	No of installments in which Recoverable
(i)	Bicycle Advance	2,000	Employees drawing salary upto Rs.1951	From Temporary employees 30 From Permanent employees 48
(ii)	Motor Cycle/Scooter	35,000	Employees drawing salary from 1951 to Rs. 5085	60
(iii)	Motor Car Advance	1,00,000	Employees drawing minimum salary of Rs. 5085 and above	60
(iv)	House Building Advance	36 months pay	For gazetted officers no condition of length of service For subordinate staff (i) for temporary employees 10 years service (ii) for Permanent employees No condition of length of service.	120 120

How to workout Interest on Advances

If rate + period of Deduction remains uniform:

$$\frac{\text{Amount of Advance} \times (\text{No. of Installments} + 1)}{2} \times \text{Rate of Interest} \times 12 \times 100$$

If rate + period not uniform:

$$\text{Progressive Balance} \times \frac{\text{Rate of Interest}}{12 \times 100} = \text{Interest}$$

How to workout Progressive Balance:

Ist month	Full Amount	Say	1000
II	" F.A. Less Inst. @ 200		800
III	"		600
IV	"		400
V	"		200
			3000

Govt. Rate of Interest on Advances

Year	Rate of Interest	30% of Interest	Year	Rate of Interest	30% of Interest
1947-64	4%		81-82	13	
1964-65	5	82-83	13.20		
1965-66	5.25	1983-84	14%		
1966-67	6	84-85	14.60		
1967-68	6	85-86	14.72		
1968-71	6.25	86-87	14.66	30% of interest	
1971-72	6.50			19.053	
1972-73	7.25	87-88	14 "	18.200	
1973-74	8.25	88-89	14.84 "	19.292	
1974-75	10.25	89-90	15.93 "	20.709	
1975-76	10.50	90-91	15.93 "	20.709	
1976-77	10.75	91-92	15.93 "	20.709	
1977-78	11.75	92-93	15.93 "	20.709	
1978-79	12.00	93-94	15.54+ "	20.20	
1979-80	12.50	1994-95	15.94+ "	20.722	
1980-81	13				

Note: If a Government employee does not receive interest on him G.P. Fund he is not liable to pay any interest on the advance received from the Government.



ANNEXURE-V

Ceilings on Office/Residential Telephones Borne on Public Account

Designation	Call-wise ceilings for office telephone	Exp-wise ceilings on calls @ Rs.1.25 per call.	35% Central Excise Duty on calls charges	Total Expenditure. (Col 3+4)
1	2	3	4	5
(A) Office Telephones	Rs.	Rs.	Rs.	Rs.
Secretary and equivalent	No. limit	-	-	-
Addl. Secretary and equivalent	No limit	-	-	-
Joint Secretary and equivalent	No. limit	-	-	-
Deputy Secretary and equivalent	4500 calls per month	5625/- per month	1968.75 per month	7,593.75 per month
Section Officer Private Secretary and equivalent	3500 calls per month	4375/- per month	1531.25 per month	5,906.25 per month
(B) Residential Telephones	Rs.	Rs.	Rs.	Rs.
Secretary and equivalent	No. limit	-	-	-
Addl. Secretary and equivalent	2000 calls per month	2500/- per month	875/- per month	3375/- per month
Joint Secretary and equivalent	1600 calls per month	2000/- per month	700/- per month	2700/- per month
Deputy Secretary and equivalent	900 calls per month	1125/- per month	393.25 per month	1518.25 per month
Section Officer Private Secretary and equivalent	800 calls per month	1000/- per month	350 per month	1350 per month

(i) The telephone Line Rent will be in additional to the ceiling mentioned above.

(ii) The ceiling is of calls and not the amount which is subject to change according to the rates of calls and Central Excise Duty revised by the Govt. from time to time. The rate of Central Excise Duty has been raised of 35% to 40% through Finance Act, 1996.

★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★

ANNEXURE-VI

G.F.R 13

APPLICATION FOR LEAVE

Notes —— Items 1 to 9 must be filled in by all applicants. Item 12 applies only in the case of Government servant of Grade 16 and above.

1. Name of applicant.
2. Leave Rules applicable.
3. Post held.
4. Department of Office.
5. Pay.
6. House rent allowance conveyance allowance or compensatory allowances drawn in the present post
7. (a) Nature of leave applied for.
   (b) Period of leave in days.
   (c) Date of commencement.
8. Particular Rule/Rules under which leave is admissible.
9. (a) Date of return form Last Leave.
   (b) Nature of leave.
   (c) Period of leave in days.

   Dated: ————

   Signature of applicant.
10. Remarks and recommendation of the Controlling Officer.
11. Certified that leave applied for is admissible under Rule.....and necessary conditions are fulfilled.

    Signature.
    Designation

    Dated_____
12. Report of Audit Officer.

    Dated_____

    Signature.
    Designation

★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★

ANNEXURE-VII

APPLICATION FOR LEAVE EX-PAKISTAN

Note:- Serial 1-15 to be filled by the applicant.

01.	Name of the applicant	
02.	Designation of the applicant	
03.	Department/Office where applicant is serving	
04.	Pay of the applicant (without allowances)	
05.	Allowances drawn with pay:	
06.	Nature of leave applied for:	
07.	Period of leave with dates:	
08.	Date of return from last leave	
09.	Country to visit:	
10.	Purpose of visit:	
11.	Total Expenditure [local currency & foreign exchange]	
12.	Sources to finance the visit: a) Local currency, and b) Foreign Exchange:	
13.	Evidence in respect of the above (whether attached. State "Yes" or "No")	
14.	If the expenses are to be borne by any relative abroad, his exact relationship with the applicant	
15.	Status of the relative financing the visit supported by either employer's certificate or Embassy's endorsement thereon.	

Date: _____

_____
Signature of the applicant

PART II

1. Report of Audit Officer:

Certified that leave applied for is admissible & necessary conditions precedent to application of leave have been fulfilled.

Signature _____

Date: Designation _____

2. Remarks / recommendation of the controlling officer.

Signature _____

Date: Designation _____

3. Remarks / recommendation of the RCIT / Director General (whatever may be the case).

Signature _____

Date: Designation _____

4. Orders of the sanctioning authority certifying that on expiry of leave the applicant is likely to return to the same post or another post with commensurate pay & allowances.

Signature _____

Date: Designation _____

★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★

ANNEXURE-VIII

CONFIDENTIAL

GOVERNMENT OF _____

_____

(Name of Ministry/Division/Office)

Name of Service.....

PERFORMANCE EVALUATION REPORT

FOR THE PERIOD 19 TO 19

PART I

1. Name (in block letters).....
2. Date of Birth..... Date of entry in Service.....
3. Grade with present pay .....
4. Post held during the period.....
5. Academic Qualifications.....
6. Knowledge of languages (Please indicate proficiency in Speaking (S), Reading (R) and Writing (W)
7. Hobbies .....
8. Training Received :

Name of course attended	Dates		Name of Institution & Country
	From	To	
.....			.....
.....			.....
.....			.....

9. Job Description (Set out broadly in order of importance the main duties performed. Also mention any special work assigned during the period.

.....

.....

.....

10. Period served:

(a) in present post (b) under reporting officer

11. Date of last annual medical check up.....

The rating in Parts II, III & IV should be recorded by initialing the appropriate box. The ratings denoted by alphabets is as follows:

'AI' Very Good, 'A' Good, 'B' Average, 'C' Below Average, 'D' Poor

For uniform interpretation of qualities listed in these parts two extreme shades are mentioned against each item. Please see para 7 of instruction.

PART II

PERSONAL QUALITIES							
		AI	A	B	C	D	
1. Intelligence	Exceptionally bright; Excellent comprehension						Dull; slow
2. Confidence and will power	Exceptionally confident and resolute						Uncertain; hesitant
3. Emotional stability	Mature; balanced						Unstable; immature
4. Adaptability	Alert & highly responsible						Rigid, inflexible
5. Understanding & tolerance	Considerate & Cooperative						Lacks ability to appreciate other's point of view; unsympathetic
6. Appearance and bearing	Creates excellent impression						Clumsy; unimpressive
7. OVERALL GRADING IN PART II							

PART III

1. *Knowledge of Islam	Well read						Narrow and superficial
2. *Attitude towards Islamic ideology	Deeply motivated; enlightened						Indifferent; intolerant
3. Integrity (a) General (b) Intellectual	Irreproachable Honest and straight-forward						Unscrupulous Devious; Sycophant
4. Acceptance of responsibility	Always prepared to take on responsibility even in difficult cases						Reluctant to take on responsibility; will avoid it whenever possible
5. Ability to produce constructive ideas	Full of ideas; always comes up with ingenious solution to problems; fertile						Dull; has to be told what to think

* In case of non-muslims the entires will refer to their own religion.

		AI	A	B	C	D	
6. Foresight	Anticipates problems and plans ahead						Handles problems only after the yarise.
7. Initiative & Drive	Bold & enterprising; dynamic						Timid and diffident
8. Reliability under pressure	Imperturbable and exceptionally reliable at all times						Confused and easily flustered even under normal pressures.
9. Judgement	Makes consistently sound proposals/ decisions						Lacks balance and consistency; Immature
10. Financial Responsibility	Exercises due care discipline						Irresponsible
11. Perseverance and devotion to duty	Resolute; carries a task through to the end						Negligent and disinterested
12. Relations with (a) Superiors	Cooperative; well liked						Un-cooperative; does not inspirer confidence
(b) Colleagues	Works well in a team						Difficult colleague
(c) Subordinates	Courteous and effective; inspires confidence						Brusque & intoler-ent; does not earn respect
13. Behaviour with public	Courteous and helpful						Haughty; unsympa-thetic & ill behaved
14. OVERALL GRADING IN PART III							

PART IV

PROFICIENCY IN JOB							
1. Power of Expression (a) Written	Always precise, clear & well set out						Slumsy & vague
(b) Oral	Puts across convin-cingly & concisely						Ineffective
2. Knowledge of work	Has a thorough grasp of the knowledge relevant to his job						Does not know enough about the present job
3. Analytical ability	Picks out the essentials without wasting time on irrelevant details						Seldom sees below enough about the present job
4. Supervision & Guidance	Organises & uses staff and other resources effectively						Lacks control; Ineffective
5. Ability to take decision	Very logical and decisive						Indecisive; vacillating
6. Work (a) Output	Always uptodate; accumulates no arrears						Always behind schedule; very slow disposal
(b) Quality	Always produces work of exceptionally high quality						Generally produces work of poor quality
7. OVERALL GRADING IN PART IV							

PART V

(a) Pen-Picture : Please comment on any particularly strong or week points without repeating earlier parts of the report. Also indicate the future posting considered most suitable for the officer.

(b) Counselling : Was the officer advised to improve vide instruction No. 4 during the period under report? If so, on what aspects and with what results?

(c) Assessment of performance : Please comment on how effective the officer has been in performing the duties mentioned at S. No. 9 in Part I. Also comment on the officer's contribution to the overall performance of your office/organisation especially in the light of any numerical measure e.g. examination results for teaching staff or other applicable index such as profitability, project implementation, tax collection etc. In other cases give your assessment of relative proportion of (i) routine cases (ii) complicated cases/situations (iii) policy cases/crisis situations dealt with by the officer. Also indicate whether further training is required for increasing his effectiveness and if so, in which area.



PART VI

Comparing him with other officers of the same level and keeping in view the overall gradings in Parts III, IIII and IV, give your general assessment of the officer by initialling the appropriate box below :

(a) Overall Grading

	By Reporting Officer	By Countersigning Officer
(i) Equalled by very few officers. (Very Good)		
(ii) Better than the majority of officers (Good)		
(iii) Equals the majority of officers (Average)		
(iv) Meets bare minimum standards. (Below Average)		
(v) Unsatisfactory. (Poor)		

(b) Fitness for promotion

	By Reporting Officer	By Countersigning Officer
(i) Fit for accelerated promotion		
(ii) Fit for promotion in his turn		
(iii) Not yet fit for promotion		
(iv) Unlikely to progress further		

Name of the Reporting Officer.....Signature.....

(Capital Letters)

Designation.....Date.....

PART VII

(a) REMARKS OF THE COUNTERSIGNING OFFICER

Please report on the aspects not touched upon by the reporting officer. If you disagree with the assessment of the Reporting Officer, please give reasons therefor. You should also indicate how frequently you have seen work of the officer reported upon. If the officer has been assessed fit for promotion would you be prepared to accept him in the higher grade. If no, please give your reasons.

Name.....Signature.....
(Capital Letters)

Designation.....Date.....

(b) REMARKS OF THE SECOND COUNTERSIGNING OFFICER (IF ANY)

Name.....Signature.....
(Capital Letters)

Designation.....Date.....

PART VIII

1. Adverse remarks, if any, communicated vide.....
   Date.....

2. Decision on representation if any.....
   .....
   .....
   .....
   .....

INSTRUCTIONS FOR FILLING UP THE ACR FORMS

1. (i) ACR is the most important record for the assessment of an officer. At the same time the quality of ACR is a measure of the competence of the Reporting Officer and Countersigning Officer. It is, therefore, essential that utmost care is exercised by all Reporting and Countersigning Officers.

(ii) The Reporting and Countersigning Officer should be

(a) as objective as possible; and

(b) clear and direct, not ambiguous or evasive in their remarks.

(iii) The over-riding importance of Part IV should be clearly understood in the overall grading.

(iv) Over-rating should be eschewed by all Reporting/Countersigning Officer.

(v) Vague impressions based on inadequate knowledge or isolated incidents should be avoided.

2. The forms are to be filled in duplicate. part I will be filling by the officer being reported upon and should be type written. Parts II to VI will be filled by the Reporting Officer and Part VII by the Countersigning Officers. Both the Reporting Officer and countersigning Officer should give their assessment of the officer reported upon in respective boxes in Part V. The Ministry/Division/Department concerned will fill Part-VIII, if any adverse remarks are recorded in the report.

3. Assessment in the ACR should be confined to the work done by the officer reported upon during the period covered by the report.

4. Reporting Officer is expected to counsel the officer being reported upon about his weak points and advise him how to improve. adverse remarks should normally be recorded when the officer fails to improve despite counselling.

5. The ACR form should be filled in a neat and tidy manner. Cuttings/erasures should be avoided and must be initialled, where made.

6. The ratings in Part II,III,IV & VI should be recorded by initialling the appropriate box.

7. For uniform interpretation of qualities etc. listed in Part II,III & IV, the two extreme shades are mentioned against each item. For example an 'exceptionally bright' officer with 'excellent comprehension' will be rated 'AI' in 'Intelligence' (box-I of Part II). A dull and slow officer will merit a 'D' rating. A, B & C ratings will denote shades between the above two extremes.

8. The ratings should be clear and given in one of the boxes provided for the purpose in Parts II,III,IV & VI. Don not grade an officer between two shades i.e. between 'Very Good' and 'Good' or 'Good' and 'Average' or 'Average' and 'Below Average'.

9. The Countersigning Officer should weigh the remarks of the Reporting Officer against his personal knowledge of the officer being reported upon, compare him with other officers of the same grade working under different Reporting Officers but under the same Countersigning Officer, and then give his overall assessment in Part VI and remarks in Part III(a). In certain categories of cases remarks of a Second countersigning Officer may also be required to be recorded. The Establishment Division will identify such cases from time to time and also designate an officer as the Second Countersigning Officer for each category. The Second countersigning Officer will record his remarks in Part VII(b).

10. If the Countersigning Officer differs with the grading or remarks given (in parts other than part VI) by the Reporting Officer, he should score it out and give his own grading in red ink. In part VI he is required to give his own assessment in addition to that of the Reporting Officer.

11. The Countersigning Officer should underline, in red ink, remarks which in his opinion are adverse and should be communicated to the officer reported upon.

Confidential Report Form for Officers in PBS-16.

GOVERNMENT OF PAKISTAN

_____
(Name of Ministry/Division/Office)

ANNUAL / SPECIAL REPORT FOR THE PERIOD FROM_____19 TO____19

PART I

1. Name (in block letters)_____
2. Designation_____
3. Academic Qualifications_____
4. Date of birth_____ Place of birth_____
5. Total Service_____
6. Knowledge of Languages_____
7. Special training_____

Posts held euring the period

Post and BPS	Period	Pay and Scale

S.121-A (Rev.)

PLEASE SEE INSTRUCTIONS ON PAGE 4 OF THIS FORM

PART II

The rating should be recorded by initialling the appropriate column of box.
'AI' Very good; 'A' Good; 'B' Average; 'C' Below Average; 'D' Poor

	AI	A	B	C	D	Remarks
1. Intelligence and mental alertness						
2. Judgement and sense of proportion						
3. Initiative and drive						
4. Power of expression (a) Writing						
(b) Speech						
5. Ability to plan, organise and supervise work						
6. Quality and output of work						
7. Perseverance and evotion to duty						
8. Capacity to guide and train sub-ordinates						
9. Co-operation and tact						
10. Integrity : (a) Intellectual						
(b) Moral						
11. Sense of responsibility (a) General						
(b) In financial matters						
12. Personality						
**13.						
**14.						
**15.						
**16.						
**17.						

*18. Interest in social welfare	Takes interest in social welfare activities	☐	Is inclined to treat this aspect of his duty as routine function	☐
*19. Interest in economic development	Is interested in planning and execution of development schemes	☐	Is inclined to treat this aspect of his duty as routine function	☐
*20. Behaviour with public	Is modest and helpful	☐	Is inclined to be arrogant	☐
21. Standard of living	Lives within known means of income	☐	Reported to be living beyond known means of income	☐
22. Observance of security measures	Takes reasonable good care	☐	Inclined to be negligent	☐
23. Punctuality	Punctual	☐	Unpunctual	☐
24. Touring	Adequate and systematic	☐	Inadequate or unsystematic	☐

* To be initialled only when applicable.
**Please see instruction A-1 on page 4.

PART III

Comparing him with other officers of the same grade, give your general assessment of the officer by initialling the appropriate column below :-

Very Good	Good	Average	Below Average	Poor	Remarks on special aptitude, if any, e.g., for secretariat, executive, judicial, development or diplomatic work

FITNESS FOR PROMOTION

(Initial the appropriate box below)

Recommended for accelerated promotion ☐

Fit for promotion ☐

Recently promoted, assessment for further promotion premature ☐

Not yet fit for promotion, but likely to become fit in course of time ☐

Unfit for further promotion, has reached his ceiling ☐

Fitness for retention after 25 years service Fit ☐ ☐ Unfit

Pen Picture

*Signature, name and designation.

Date.....19 Official Stamp

PART IV

REMARKS OF THE COUNTERSIGNING OFFICER

I consider that the assessment made by the Reporting Officer is very good/reasonably good/strict/lenient/biased**.

The remarks underlined in red ink should be communicated in writting**.

I have the following remarks to add.

Name and designation

Date.....19 *of Countersigning Officer.*

*Strike out the entires which are in applicable.

**Strike out this sentence if there are no adverse remarks to be communicated.

A. Instructions for ministries, departments, etc.

1. This form has been designed to cover the basic qualities of an officer. Where necessary, comments on other qualities requiring of an officer belonging to a specialised service or employed on a particular kind of duties, should be made in the blank space provide against items 13-17 of part II. Ministries/Departments/Provincial Governments, etc., should issue administrative instructions in this behalf to the reporting officers under them indicating the specific qualities required for any particular group or post deserving special mention in the confidential reports. Suitable entry headings relating to these qualities should by typed in the space provided against items 13 to 17 when the form is initially prepared by office for individual officers.
2. The report should be initiated by the next higher officer and countersigned by an officer higher than the reporting officer both being concerned with the work of the officer reported upon.
3.(i) When an adverse remark is made in the confidential report of any officer, a copy of the whole report should be furnished to him at the earliest opportunity, and in any case within one month from the date the report is countersigned, with a d.o. letter, a copy of which should be signed and returned by him in acknowledgement of the report. A serious view should be taken of any failure on the part of the officials concerned to furnish a copy of the report containing adverse remarks to the officer reported upon.

(ii) The officers making representation against adverse remarks recorded in their confidential reports should not make any personal remark or remarks against the integrity of the Reporting Officers. Violation of this rule will be considered a misconduct and will also render the representation liable to be summarily rejected.

4. When a report is built upon on the individual opinions of the reporting and countersigning officer, it is only the opinion as accepted by the latter which should be communicated.
5. Remarks in cases where the reporting/countersigning officer suspends judgement, should not be communicated.
6. Any remarks to the effect that the officer reported upon has or has not taken steps to remedy the defects pointed out to him in a previous year, should also be communicated.
7. The adverse remarks should be communicated by the senior officer incharge of Establishment matters.
8. A confidential report containing adverse remarks should not be taken into consideration until they have been communicated in writing to the officer concerned and a decision taken on his representation, if any.

B. Instructions for the officers responsible for the custody of character rolls

1. Arrange for the completion of the routine part of form and send it to the reporting officer concerned.
2. On receipt of the completed form from the reporting officer, submit it along with relevant character roll, to countersigning officer concerned.
3. Go through each report carefully in order to see if there are any adverse remarks underlined in red ink. It so, arrange to have then communicated to the officer concerned immediately with the direction that his representation, if any, should be submitted within a fortnight of the receipt of those remarks by him.
4. Fill column 4 of the folder and watch receipt of representation. Arrange to obtain a decision on the representation, if any, and communicate it to the officer concerned within one month. Place a copy of the decision in the dossier.
5. In case of officers in BPS-16 send the duplicate copies of the confidential reports to the administrative Department/Ministry concerned. If the officer belongs to the Ministry, keep the duplicate as well as the original in your own office.
6. Place the report in the folder [S-121-A(i)], and make necessary entries thereon. Place the folder in the envelope [S-121-A(ii)] and make entries in the columns provided thereon. When you have to send the dossier out make entries in the relevant columns of the envelope, and retain it with you.

C. Instructions for the reporting officers

1. While reporting on your subordinates:
   - (i) Be as objective as possible.
   - (ii) Be as circumspect as possible.
   - (iii) Be clear and direct, not ambiguous or evasive in your remarks.
   - (iv) Avoid exaggeration and gross understatement.
2. State whether any of the defects reported have already been brought to the notice of the officer concerned and also whether he has or has not taken steps to remedy them.
3. Fill this form in duplicate by initialling the relevant boxes in both the original and the duplicate copies. You may, if necessary have your views under "Pen picture" typed but in that case, affix your signature at the end of the "Pen Picture".



S. 121-E (Revised)

CONFIDENTIAL REPORT FORM
FOR
STENOGRAPHERS/STENOTYPISTS

GOVERNMENT OF PAKISTAN

_____
(Name of Ministry/Division/Office)

ANNUAL / SPECIAL REPORT FOR THE PERIOD FROM_____19 TO____19

PART I

Name_____ Date of birth_____

Designation_____ BPS_____ Basic Pay_____

Date of entry into Govt. service_____ Date of appointment to the present BPS_____

Qualifications_____

Training courses attended, if any_____

PART II

A. PERFORMANCE	AI	A	B	C	D	Remarks
1. Standard of Shorthand/Typing: (a) Speed						
(b) Accuracy						
2. Attending Telephones : (a) Etiquette						
(b) Checking unnecessary intrusion						
(c) Economy						
3. Maintenance of officers engagement diary and conducting of visitors						
4. Movement of files and record of suspense cases						
5. Dress and cleanliness						
6. Other duties, e.g., tour arrangements, provision of amenities, etc.						
7. Regularity and punctuality in attendance						
B. PERSONAL TRAITS						
8. Intelligence						
9. Perseverance and devotion to duty						
10. Cooperation and tact						
11. Amenability to discipline						
12. Integrity						
13. Trustworthiness in confidential and secret matters		Yes			No	

Note.- The rating should be recorded by initialling the appropriate column of box :
'AI' Very good; 'A' Good; 'B' Average; 'C' Below Average; 'D' Poor

PART III

GENERAL ASSESSMENT

(Appraise in the present grade by initialling the appropriate column below)

Very Good	Good	Average	Below Average	Poor	Special aptitude, if any

PART IV

SUITABILITY FOR PROMOTION

(Initial the appropriate box below)

(a) Recommended for accelerated promotion ☐

(b) Fit for promotion ☐

(c) Recently promoted/appointed, consideration for promotion premature ☐

(d) Not yet fit for promotion ☐

(e) Unfit for further promotion ☐

(f) Fitness for retention after 25 years service Fit ☐ ☐ Unfit

Pen Picture

*Signature, name and designation
of Reporting Officer.

Date.....19 Official Stamp

S.121-E. (Revised)

A. Instructions for ministries, Departments, etc.

1. The reports will be initiated by the Officer to whom the Stenographer/Stenotypist is attached.

2. When an adverse remark is made in the confidential report of the official reported upon, a copy of the whole report should be furnished to him at the earliest opportunity, and in any case within one month from the date the reports is countersigned, with a memorandum., a copy of which should be signed and returned by him in acknowledgement of the report and be in turn placed in the character roll for record. A serious view should be taken of any failure on the part of the officials concerned to furnish a copy of the report containing adverse remarks to the person reported upon.

3. The officials making representations against adverse remarks recorded in their confidential reports should not make any personal remark or remarks against the integrity of the reporting officers. Violation of this rule will be considered a misconduct and will also render the representation liable to be summarily rejected.

4. Any remarks to the effect that the person reported upon has or has not taken steps to remedy the defects pointed out to him in a previous year, should also be communicated.

5. The adverse remarks should be communicated by the senior officer in charge of establishment matters in the Ministry/Division/Department/Office concerned.

6. Annual Confidential Report containing adverse remarks should not be taken into consideration until they have been communicated following rule A-2 above and a decision taken on the representation, if any, of the person reported upon.

B. Instructions for the officers responsible for the custody of character rolls

1. Arrange for the completion of the routine part of the form and send it to the reporting officer concerned.

2. Go through each report carefully in order to see if there are any adverse remarks under lined in red ink. If so, arrange to have them communicated to the person concerned immediately with the direction that his representation, if any, should be submitted within a fortnight of the receipt of these remarks by him.

3. Arrange to obtain a decision on the representation, if any, and communicate it to the official concerned within one month. Place a copy of the decision in the dossier.

4. Keep the duplicate as well as original copies of the confidential reports in your office.

5. If an official has been receiving adverse remarks for two successive years from the same reporting officer, take up the question of placing him under another reporting officer.

C. Instructions for the reporting officer

1. While reporting on your subordinates:-

   (i) Be as objective as possible.

   (ii) Be as circumspect as possible.

   (iii) Be clear and direct, not ambiguous or evasive in your remarks.

   (iv) Avoid exaggeration and gross understatement.

2. State whether any of the defects reported have already been brought to the notice of the person concerned and also whether he has or has not taken steps to remedy them.

3. Fill this form in duplicate and affix your signature in both, at the end of the general remarks.

4. After making relevant entries, send the form to the officer responsible for custody of the character roll in your office.



S. 121-C (Revised)

CONFIDENTIAL REPORT FORM
FOR
ASSISTANT/U.D.Cs/L.D.Cs

GOVERNMENT OF PAKISTAN

_____
(Name of Ministry/Division/Office)

ANNUAL / SPECIAL REPORT FOR THE PERIOD FROM_____19 TO____19

PART I

Name_____ Date of birth_____

Designation_____ BPS_____ Basic Pay_____

Date of entry into Govt. service_____ Date of appointment to the present BPS_____

Qualifications_____

Nature of duties on which employed_____

PART II

Note:- The rating should be recorded by initialling the appropriate box in the column :

'AI' Very good; 'A' Good; 'B' Average; 'C' Below Average; 'D' Poor

A. PERFORMANCE	AI	A	B	C	D	Remarks
1. Referencing and paging of notes and correspondence.						
2. Keeping of files and papers in tidy condition.						
3. Maintenance of records (including recording and indexing).						
4. Skill in noting and drafting, where applicable.						
5. Other duties, e.g., Cashier duties, preparation of bills, statements and returns, etc.						
6. Other Clerical duties, e.g., typing, diary/despatch, disbursement of cash, statements/returns.						
7. Regularity and punctuality in attendance.						
8. Standard of work (a) Quality						
(b) Out put						

A. PERSONAL TRAITS	AI	A	B	C	D	Remarks
9. Intelligence						
10. Perseverance and devotion to duty						
11. Cooperation and tact						
12. Amenability to discipline						
13. Integrity						
14. Trustworthiness in confidential and secret matters		Yes			No	

PART III

GENERAL ASSESSMENT
(Appraise in the present grade by initialling the appropriate column below)

Very Good	Good	Average	Below Average	Poor	Special aptitude, if any

PART IV

SUITABILITY FOR PROMOTION
(Initial the appropriate box below)

(a) Recommended for accelerated promotion ☐

(b) Fit for promotion ☐

(c) Recently promoted/appointed, consideration for promotion premature ☐

(d) Not yet fit for promotion ☐

(e) Unfit for further promotion ☐

(f) Fitness for retention after 25 years service Fit ☐ Unfit

PEN PICTURE

_____

_____

_____

_____

*Signature, name and designation

Date.....19 Official Stamp of Reporting Officer.

PART V

REMARKS OF THE COUNTERSIGNING OFFICER

_____

_____

_____

Date.....19 Official Stamp Signature, Name and Designation

A. INSTRUCTIONS FOR MINISTRIES, DEPARTMENTS, ETC.

1. The reports will be initiated by the Branch/Section Officer incharge and will be countersigned by the next higher officer, both being concerned with the work of the person reported upon.

2. When an adverse remark is made in the confidential report of the official reported upon, a copy of the whole report should be furnished to him at the earliest opportunity, and in any case within one month from the date the report is countersigned, with a memorandum a copy of which should be signed and returned by him in acknowledgement of the report and be in turn placed in the character roll for record. A serious view should be taken of any failure on the part of the official concerned to furnish a copy of the report containing adverse remarks to the person reported upon.

3. The officials making representations against adverse remarks recorded in their confidential reports should not make any personal remark or remarks against the integrity of the reporting officers. Violation of this rule will be considered a misconduct and will also render the representation liable to be summarily rejected.

4. When a report is built upon on the individual opinions of the reporting and countersigning officers, it is only the opinion as accepted by the latter which should be communicated.

5. Remarks in cases where the reporting/countersigning officer suspends judgement, should not be communicated.

6. Any remarks to the effect that the person reported upon has or has not taken steps to remedy the defects pointed out to him in previous years, should also be communicated.

7. The adverse remarks should be communicated by the senior officer incharge of establishment matters in the Ministry/Division/Department/Office concerned.

8. Annual Confidential Report containing adverse remarks should not be taken into consideration until they have been communicated following rule A-2 above and a decision taken on the representation if any, of the person reported upon.

B. INSTRUCTIONS FOR THE OFFICERS RESPONSIBLE FOR THE CUSTODY OF CHARACTER ROLLS.

1. Arrange for the completion of the routine part of the form and send it to the reporting officer concerned.

2. On receipt of the completed form from the reporting officer submit it along with relevant character roll, to the countersigning officer concerned.

3. Go through each report carefully in order to see if there are any adverse remarks underlined in red ink. If so, arrange to have them communicated to the person concerned immediately with the direction that his representation, if any, should be submitted within a fortnight of the receipt of those remarks by him.

4. Arrange to obtain a decision on the representation, if any, and communicate it to the official concerned within one month. Place a copy of the decision in the dossier.

5. Keep the duplicate as well as the original copies of the confidential reports in your office.

6. If an official has been receiving adverse remarks for two successive years from the same reporting officer, take up the question of placing him under another reporting officer.

C. INSTRUCTIONS FOR THE REPORTING OFFICERS

1. While reporting on your subordinates:-

   (i) Be as objective as possible.

   (ii) be as circumspect as possible.

   (iii) Be clear and direct, not ambiguous or evasive in your remarks.

   (iv) Avoid exaggeration and gross understatement.

2. State whether any of the defects reported have already been brought to the notice of the person concerned and also whether he has or has not taken steps to remedy them.

3. Fill this form in duplicate and affix your signature in both, at the end of the 'general remarks'.

4. After making relevant entries send the form to the officer responsible for custody of the character roll in your office.

D. Instructions for the countersigning officers

1. Weigh the remarks of the reporting officer against (a) your personal knowledge, if any, of the person reported upon;(b) the previous reports in his character roll and then give your own remarks at the end of the report.

2. If you consider that a particular remark of the reporting officer is wrong and should be expunged, score it out in red ink, initial the scoring and add any other remark which you may consider appropriate. If you do not wholly agree with a remark give your own remark either against the relevant entry or at the end of the report.

3. See whether any adverse remarks were communicated to the person concerned in a previous year and if so, whether or not he has taken steps to remedy the defects pointed out to him. Comment on this aspect unless the reporting officer has already done so.

4. Underline in red ink remarks which, in your opinion, are adverse and should be communicated to the person reported upon. Please see also instructions 2 and 4 to 6 under A. - Instructions for Ministries, Departments etc.

5. After countersigning the form, return it to the officer responsible for the custody of the character roll.



CONFIDENTIAL REPORT FOR THE YEAR ENDING 31.12.19____

(INSPECTOR)

1. Name in full & qualification
2. Father's Name
3. Class
4. Scale of pay & Present pay BPS- Pay Rs. /-p.m.
5. Date of appointment and total service (-Y, -M)
6. Age (with date of birth (-Y, -M)
7. Period to which entries relate to
8. Duties to which the Inspector
9. General Intelligence
10. Knowledge of Income Tax Law and Sales Tax Office Manual
11. **CAPACITY -**
    a) What is the standard of his assessment work?
    b) Is his scrutiny of accounts detailed or does he arrives at conclusions without sufficient data?
    c) What is the quality of his survey and enquiry work?
    d) Is he energetic & willing worker?
    e) Is his handwriting neat and is he good in figures?
    f) Is he capable of ranging and controlling subordinate staff and enforcing respect & discipline?
    g) Is he punctual?
12. **INTEGRITY -**
    a) Is he honest ?
    b) Is he free from debt ?
13. Penalties, if any inflicted during period.
14. Special Comments.
15. Leave taken during the year. Casual( ) Earned( )
16. Health.
17. Any other remarks.

(FITNESS FOR PROMOTION)

(Initial the appropriate box below)

Recommended for accelerated promotion	☐	Fit for promotion	☐
Recently promoted, assessment for further promotion premature	☐	Not yet fit for promotion but likely to become fit in due course of time	☐
Unfit for further promotion, has reached his ceiling	☐	Fitness for retention after (25) years service	
		Fit ☐	Unfit ☐

Remarks of the Reporting Officer

_____

_____

_____

_____

Remarks of the Countersigning Officer

_____

_____

_____

_____

_____

★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★

ANNEXURE-IX

S-121 (Revised)(Loose)

Declaration of Assets for the year ending on 31st December, 19___/on_____

PHOTOGRAPH

(To be affixed by officers in Grade-17 & above only on the first declaration under the revised instruction).

1. Name and designation _____
   with grade. _____
2. Occupation Group (if any) _____
3. Name of Organization where serving _____

DECLARATION

I _____ S/o _____ hereby declare that the Assets, immovable and moveable described in the proforma overleaf duly signed, are held by me and members of my family ['family' as defined in Rule 3(1) (c) of the Government Servants (Conduct) Rules, 1964] on 31st December, 19____/ on_____
(the date of initial appointment)

Signature_____

Designation_____

PROFORMA

For the year ending *31st December*_____

I,_____S/D/o_____employed in *Income Tax Department* hereby declare that no immovable and movable property, i.e. bonds, shares, certificates, securities, insurance policies and jewellery having a total value of *Rs. 50,000/= or more is held by me and members of my family, except as stated below :-

Name	In whose name held	Province & District in	Nature of property	Approximate	How acquired	Remarks
1	2	3	4	5	6	7

1. For the period of_____, 19_____.
2. Accretions/decrements made during_____, 19_____.

Members of family:- As defined in Rule 3(1)(c) of Government Servants (Conduct) Rules, 1964.

Signature_____

Designation_____

* Subs. by Estt. Div's. d.o. No. 2/1/84-DA dated 24.10.1985 for the figure "10,000".



ANNEXURE-X

PARTICULARS OF THE MOVABLE/IMMOVABLE PROPERTY PROPOSED TO BE DOUGHT/SOLD

Description of property proposed to be bought, sold or constructed	Value of the property	Amount of which the property is to purcha-ses or const-ructed	Source and funds from which the property is to be purcha-ses or const-ructed	Whether permission was obtained from Govt. for purchases, sale or construc-tion of property	Detailed particulars of the purchaser/ seller i.e., Name address profession and relation-ship with the Govt. servant if any	Wether the Govt. servant had any dealing with the purchaser or seller during his service under Govt.	Particulars of the existing movable/ immovable property and value thereof owned by the Govt. servant and his family
1	2	3	4	5	6	7	8

Family:- Includes the wife and children dependent on the Government servant

Signature_____

Designation_____

Ministry/Division_____

Dated_____

Esst. Div O.M. No. 3/47/70-D IV dt. 30.08.1978

★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★

ANNEXURE-XI

SERVICE BOOK

1. Name-

2. Nationality and Religion-

3. Residence-

4. Father's name and residence-

5. Date of birth by Christian era as nearly as can be ascertained-

6. Exact height by measurement-

7. Personal mark for identification-

8. Left hand thumb and finger-impressions of (Non-gazetted) officer:-

   Little Finger. Ring Finger.

   Middle Finger. Fore Finger.

   Thumb.

9. Signature of Government servant-

10. Signature and designation of the Head of the Office or other Attesting Officer-

Note___The entries in this page should be renewed or re-attested at least every five years, and the signature in lines 9 and 10 should be dated.

Finger prints need not be taken afresh every 5 years under this rule.

A.T.C.4

1	2	3	4	5	6	7	8	9	10	11	12	13		14	15
												LEAVE			
Name of Post	Whether substantive or officiating and whether permanent or temporary	If officiating state– (i) substantive appointment or (ii) whether service counts for pension under rule 3-20 of C.S.R. (Pb.) Vol-II	Pay in substantive post	Additional pay for officiating	Other emoluments falling under the term "Pay"	Date of appointment	Signature of Govt. servant	Signature and designation of the Head of the Office or other Attesting Officer in attestation of columns 1 to 8	Date of termination of appointment	Reason of termination (such as promotion, transfer, dismissal, etc.)	Signature of the Head of the Office or other Attesting Officer	Nature and duration of leave taken	Allocation of periods of leave on average pay up to 4 months (or earned leave not exceeding 120 days) for which leave salary is debitable to another Government	Signature of the Head of the Office or other Attesting Officer	Reference to any recorded punishment or censure or reward or praised of the Govt. servant
			Rs. Ps.	Rs. Ps.								Period	Govt. to which debitable		

SCHEDULE

FORM OF LEAVE ACCOUNT UNDER THE LEAVE RULES, 1980

Leave Account of Permanent Government Servants and Government Servants with a continuous Temporary Service exceeding 3 years

Name of Government Servant _____ Date of commencement of Service _____

Date of attaining the age of 60 years _____ Date of coming under Leave Rules, 1980_____Date of contract, if any_____

Government served under	PERIOD OF DUTY			LEAVE EARNED		LEAVE AT CREDIT			LEAVE TAKEN								BALANCE (ON RETURN FROM LEAVE)			REMARKS
									ON AVERAGE PAY					ON HALF-AVERAGE PAY						
				On average pay at 1/11th 1/22nd of column 4	On half-average pay 1/11th 1/22nd of column 4	On average pay subject to a maximum 4/2 months column (18+5)	On average pay in excess of 4/2 months column (18+5+7) (—)	On half average pay column (7)+(8)	Dates	Against Col. 7	On M.C. or for Pilgrimage, etc. Against column 9 (column 11 not to exceed 6 months at a time)	Against half of column 2 on M.C. subject to maximum of 12/6 months in terms of average pay in total service: In terms of average pay (a)	Against half of column 2 on M.C. subject to maximum of 12/6 months in terms of average pay in total service: In terms of half-average pay double of (a) (b)	Dates	Against column 9	Leave not due up to a maximum of 3 months on M.C. if posted by M. Certificate or 3 months otherwise.	Total Columns (13(b) + 15 + 16)	Leave on average pay subject to a maximum of 4/2 months (columns 7—11).	Leave on average pay in excess of 4/2 months (columns 8—12).	Leave on half-average pay (columns 9—17).	
1	2	3	4	5	6	7	8	9	10	11	12	13		14	15	16	17	18	19	20	21
Serial No	From	To	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	From	To	Y. M. D.	Y. M. D.	Y. M. D.	From	To	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	

The leave account of the Press employees for whom Forms F.R. 9-B and 9-C have been prescribed should be maintained in these forms and not in this form.

EXPLANATORY INSTRUCTIONS FOR FILLING UP THE LEAVE ACCOUNT FORM

1. This leave account will be mentioned for all civil servants of the Provincial Government of who were in service on the Ist July, 1978 including those who were on leave on that date and have not opted to retain the existing leave rules and all others who entered service on or after Ist July, 1978.

2. All leave at credit in the account of a civil servant who was in service on the Ist July, 1978 shall be converted in terms of leave on full pay at the following rates-

(i)	L.F.P		
	(a)	1 Month	30 days
	(b)	1 day	1 day
(ii)	L.H.P		
	(a)	1 month	15 days
	(b)	2 days	1 day

(Fractions if any to be ignored)

3. The lave account shall commence with an opening entry "due on Ist July, 1978" or in the case of a civil servant, who was on leave on Ist July, 1978" with effect from the date of his return from leave. For the purpose of computing the leave at credit, the service upto 30th June, 1978 will be taken into account. The leave due in terms of leave on fully pay in days will be noted in Column No. 21.

4. (I) In calculating the leave earned on full pay at the rate of 4 days for every calender month the duty period of 15 days or less in a calendar month shall be ignored and those of more than 15 days shall be treated as a full calendar month for the purpose. If a civil servant proceeds on leave during a calendar month and returns from it during another calendar month and the period of duty in either month is more than 15 days, the leave to be credited for both the incomplete months will be restricted to that admissible for one full calendar.

(i) The provision (i) above will not apply to a vacation department. In its case, a civil servant may earn leave on full pay (a) when he avails himself of full vacation in a calendar year... at the rate of one day for every calendar month of duty rendered (b) when during any year he is prevented from availing himself of the full vacation..... as for civil servant in a non-vacation department for the year, and (i) when he avails himself of only a part of the vacation..... as on (a) above pus such proportion of thirty days of vacation not taken bears to the full vacation.

5. (a) Leave on full pay may be converted into leave on half pay at the option of the civil servant, he debit to the leave account will be at the rate of one day of the former for every two days of the later, fraction of one half counting as one full day, leave on full pay. The request for such conversion shall be specified by the civil servant in his application for the grant of leave.

(b) There shall be no limit on the grant of leave of half pay so long as is available by conversion in the leave account.

6. L.P.R on full pay will be noted in column No. 10 while that on half pay in Columns No. 13 and 14.

7. Leave not due may be granted on full pay to be effects against leave to be earned in future of a maximum period of 365 days in the entire period of service subject to the condition that during the five years of service it shall not exceed 90 days in all. Such leave may be converted into leave on half pay. It shall b e granted only when there are reasonable chances of the civil servants remaining duty.

8. The grant of special leave Maternity leave Disability leave Extraordinary leave, payment of leave pay for refused L.P.R. upto a maximum of 180 days lumpsum payment equal to full pay upto 180 days out of leave a credit made to the family of a Government servant whose death occurs while in service seaman sick leave, Department leave, Study leave, Hospital leave and Quarantine leave shall be noted in column No. 22 Maternity leave other that three times in entire service shall however be debited to the relevant column of the leave account.

9. When a Government servant applies for leave columns 2 to 7 shall be filled in showing the period of duty upto the date proceeding that on which Government servant intends to go on leave. The full calendar months to be noted in column 5 shall be worked out on the lines indicated in part 4 above.

10. When a Government servant returns from leave columns 8 to 23 shall be filled in according to the nature of leave. If leave not due to is availed of the minus balance to be shown in column No. 2 should be written in red ink.

