

**Treasury & Subsidiary  
Treasury Rules  
(Application)**

**Winter-2022**



## Winter Exam-2022

### Solutions – Treasury & Subsidiary Treasury Rules (Application)

- Q.1.** As per instructions contained in para 4.105 and 4.106 of the Sub-Treasury Rules, a pensioner not resident in Pakistan may draw his pension in Pakistan through a duly authorized agent, who must produce a certificate by a Magistrate, a Notary or Banker, on each occasion, that the pensioner was alive on the date up to which his pension is claimed, unless the agent has executed a bond to refund over-payments and produce such a certificate as aforesaid at least once a year.

Similarly, a pensioner of any description resident in Pakistan is exempted from personal appearance if he draws his pension through an agent who has executed a bond to refund over-payments and produce at least once year a life certificate signed by a person authorized under clause (a) to sign such certificates.

The pension of a person drawing his pension through an authorized agent, who has executed a bond to refund over-payments, shall not be paid on account of a period of more than a year after the date of the life certificate last received, and the disbursing officer shall be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payments.

In all cases referred in rule quoted above, except in the case of pensioners resident in Pakistan drawing pension through a duly authorized agent, Treasury Officer must take precautions to prevent imposition and must at least once a year, require proof, independent of that furnished by the life certificate, of the continued existence of the pensioner.

**Total Marks 10**

- Q.2.** Rule 2.3 of Sub Treasury Rules clearly provides that whenever a Government servant receives money on behalf of Government, he must give the payer a receipt in proper form. Form S.T.R. 3 has been prescribed for use in departments other than Public Works and Commercial Departments and Treasury and other offices which are governed by special rules. The receipt should be signed only by a responsible Government servant who should satisfy himself at the time of signing the receipt and initialing its Counterfoil that the amount has been entered in the Cash Book (See Financial Rules), and initial (with date) the connected receipt entry in the Cash Book. All Receipt Books, including bankbooks, should be kept in the personal custody of the Government servant using them.

Accordingly, the refusal to grant receipt is not covered by rules.

**Total Marks 10**

- Q.3.**

FORM S.T.R. 5  
[See S.T.R. 2.5 (5)]

Indent for Service Postage Stamps  
(To be used only in cases in which of stamp is paid by Cheque)

OFFICE OF THE SUPERINTENDING ENGINEER WORKS, LAHORE Date \_\_\_\_\_

No.

To.

#### THE TREASURY OFFICER

Number	Description	Value
	Service Post Cards	
200	1 Rupees Service Postage Stamps	200
400	2 Rupees " " "	800
250	5 Rupees " " "	1,250
150	10 Rupees " " "	1,500
50	25 Rupees " " "	1,250
	<b>Total Rs.</b>	<b>5,000</b>



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Dated \_\_\_\_\_

Cheque No.

Cash Book Voucher No. \_\_\_\_\_ dated \_\_\_\_\_

\_\_\_\_\_  
Divisional Accountant

\_\_\_\_\_  
Divisional Officer

“Certified that the expenditure charged in the bill could not with due regard to the interests of public service be avoided and that the stamps will be used on prepaying postage a communications bonafied on the service of Pakistan State.

\_\_\_\_\_  
Divisional Accountant

\_\_\_\_\_  
Divisional Officer

**Total Marks 10**

**Q.4.** In paying a telegraphic transfer, the instructions that should be followed by a Treasury Officer are given in rule 4.117 of the Sub Treasury Rule. The same are briefly presented below:

- (a) The person claiming payment should be required to produce his telegraphic advice from the place where the transfer has been issued.
- (b) If the person to whom the transfer is payable is not known to the Treasury Officer, the Treasury Officer should require identification by a well-known and responsible person who should certify that the payee is known to him.
- (c) The payment of the transfer should be reported at once by a letter to the issuing officer.
- (d) If the Treasury Officer has any reason to doubt whether the person claiming payment is entitled to it, he should telegraph the issuing officer for confirmation.
- (e) If the post copy of the telegram authorizing payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

**Total Marks 10**

**Q.5.** The following general instructions regarding the preparation and form of vouchers should also be observed:

- (a) Printed forms of vouchers in Urdu should be adopted as much as possible; but when, from any circumstance, a vernacular (other than Urdu) voucher is unavoidably necessary, a bilingual form should be used.
- (b) When the use of a purely vernacular (other than Urdu) account or voucher is unavoidable, a brief abstract should be endorsed in Urdu under the signature of the preferring Government servant stating the amount, the name of the payee, and the nature of the payment.
- (c) All vouchers should be prepared in printed forms, but where these are not available, they may also be prepared in type written forms. These should be filled in ink or type written. Whatever forms be adopted, the vouchers must invariably be signed in ink. The amount of each voucher should as far as whole rupees are concerned, be written in words as well as in figures. The amount of paises may always, however, be written in figures after the words stating the number of rupees but in case of there being no paises the word “only” should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation.



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- (d) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any corrections or alterations in the orders of payment must be attested in the same way by the Treasury Officer. No documents bearing an erasure can be accepted and payments drawn by Treasury Officers on the Bank should be attested by their full signature.
- (e) The complete accounts classification as shown in the statement of appropriation communicated to him should be entered in the voucher by the Drawing Officer, that is to say, the major and minor heads, sub-heads (if any) and the primary unit of appropriation, as also the secondary unit, if any, is prescribed, against which the amount of the bill is to be debited. If two primary or secondary units are included in the same bill, the amount under each unit should be indicated. This should be done on all bills, including those for “Pay of Officers” and “Pay of Establishment”. Care should be taken not to include “Other Allowances and Honoraria” in the same bills as those for “Pay of Officers” or “Pays of Establishment”. This classification should also show whether the expenditure is voted or charged.
- (f) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him such as entry in different registers. This order does not apply to the allowances of an Officer or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to the revenues of the Province.
- (g) Unless the Government has expressly authorized it in case of any specified office, no payment may be made on a voucher or order, signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit paid on voucher or order signed with a rubber or facsimile stamp. When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person. Vernacular (other than Urdu) signatures must always be transliterated into Urdu.
- (h) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.
- (i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.
- (j) The authority under which deductions are made in a bill should be quoted.
- (k) Dates of payment should, when possible, be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by Disbursing Officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.
- (l) When the Drawing Officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person. The position in regard to endorsements on a bill is that (a) one endorsement in favour of another party is admissible, that (b) the party to whom the bill is payable can endorse to his banker or to a messenger for collection only and that (c) the banker can in turn endorse to a messenger for collection only. Thus in all, three endorsements are admissible provided that of the three one is to the payee’s banker and one is to a messenger for collection only. (See also rule 4.56 infra).
- (m) In cases in which the endorsement on a bill is unauthorized, incomplete or otherwise irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.



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- (n) When payment is desired wholly or partly in State Bank Government drafts, a formal application for such drafts should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.
- (o) When it is desired that either the whole or a part of the amount of a bill should be remitted to a person or persons by postal money order, the bill should be accompanied by properly prepared money order form or forms, as the case may be. The amount of the money order as well as the amount of commission due there on should be shown as deductions in the bill. The Treasury Officer will pass the bill for the net amount, credit the deductions by transfer to the Post Office and send the money order forms to the Post Office together with a certificate on each form to the effect that the amount of the money order with the fee due thereon has been credited to the Post Office by book transfer. On obtaining the money order receipts, the Treasury Officer will check them with the amounts deducted from the bills and then transmit them for record to the Drawing Officer concerned.

Every bill should have written across it, in words, at right angle on the top a sum in whole rupee next above the amount for which the bill is drawn. For instance, if bill is drawn for Rs. 109.75, the cross entry should be "Under rupees one hundred and ten only".

**Total Marks 10**

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