

RULES
FOR
THE SUPPLY AND DISTRIBUTION
OF STAMPS

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GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
(REVENUE DIVISION)

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TAMPS

Handwritten notes and scribbles in Urdu script, including a crescent moon and star symbol.

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Revised and corrected upto the 3rd August, 1953)

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RULES FOR THE SUPPLY AND DISTRIBUTION OF STAMPS

Extent of application.—These rules apply, to the extent set forth herein, to all classes of stamps, and to all the Provinces and the Capital of the Federation; and also to all the Acceding States in respect of postage stamps only; provided that the application of Rules 13 to 15 is limited in the Governors' Provinces to postage and other stamps that are the property of the Central Government unless the Government of any such province elects to extend them in whole or in part to stamps, judicial or non-judicial, that are the property of the Provincial Government.

Explanations.—For the purposes of these Rules—

- (1) "Central areas" include Chief Commissioners' Provinces, centrally administered areas in the Acceding States, Tribal Areas etc.
- (2) The term "postage stamps" except where expressly otherwise provided, will include "postal and telegraph stationery".
- (3) The expressions "stamps" and "non-postal stamps" except where otherwise expressly indicated, will include match excise banderols and tobacco excise labels.

PART I.—PRINTING AND SUPPLY

A.—SECURITY PRINTING CORPORATION

1. Postage stamps, match excise banderols, tobacco excise duty labels and all revenue stamps, both judicial and non-judicial, which form sources of central revenues, shall be printed only at the Security Printing Corporation, at Karachi. If the Corporation, during the contract period, is unable to manufacture any of these items, they shall be printed by Messrs. Thomas De La Rue and Company, Limited, London, alone.

2. The Corporation shall also print and supply such revenue stamps as may be required by the Provincial Governments, the Governments of Afghanistan, Egypt, Eritria, Iran, Iraq, Lebanon, Nepal, Saudi Arabia, Syria and Turkey on such terms as the Government of Pakistan may determine from time to time.

3. The Ministry of Finance (Revenue Division) appoints an officer as Controller of Stamps who works under the immediate control and directions of the Ministry of Finance (Revenue Division). Under the Controller there are two Stamp Depots, one at Karachi and the other at Dacca, each in the charge of an Assistant Controller of Stamps.

4. These Rules do not regulate the administration of the Corporation by the Managing Director. Such administration shall be regulated by the rules and orders, both general and special, issued by the Board of Directors with the concurrence of the Government of Pakistan from time to time.

B.—CENTRAL STAMP STORES

5. Attached to the Corporation shall be a Store, which shall be called the Central Stamp Store. That Store shall be in the immediate charge of the Controller of Stamps.

6. The Central Stamp Store shall ordinarily maintain a reserve of stamps and postal stationery based on the probable monthly consumption as follows:—

	Maximum (Months)	Minimum (Months)
I.—Postage stamps.—		
(1) Postage stamps	6	3
(2) Postal stationery	3	2
II.—Non-postal stamps which form sources of central revenues.		
(1) Adhesive stamps	6	3
(2) Impressed stamps	6	3
(3) Match Excise Banderols	3	2
(4) Tobacco Excise Duty Labels	6	3
III.—Non-postal stamps which form sources of Provincial Revenues.		

As may be settled between the Provincial Govt. concerned and the Controller of Stamps.

Note.—In the case of item I (1) and II (1), (2), (3) and (4) if the annual consumption is very low the maximum stock may be increased to 12 months consumption at the discretion of the Controller of Stamps.

7. The Controller of Stamps shall also keep stocks of Unemployment Insurance Stamps to be obtained from time to time from the United Kingdom for sale at certain sea ports.

G.—FORECASTS, ETC.

8. The Controller of Stamps shall be responsible for regulating the supply and arranging the storage of all kinds of stamps to Central areas. As regards Governors' Provinces his responsibility will be confined to supplying the stamps that are required by the Provincial Governments.

9. (i) To enable the Corporation to provide for adequate stocks of raw materials (e.g., paper, ink, etc.), in the Security Corporation, a consolidated forecast shall be sent to the Controller of Stamps, Karachi, not later than the 15th June each year in the form prescribed under Rule 9 (ii) by the officers noted below:—

- (a) Officer in charge of local depots in Central areas will send a forecast in respect of non-postal stamps (excluding Match Excise Banderols, Central Excise Revenue Stamps and Tobacco Excise Duty Labels) which should also include the requirements of branch depots, if any.
- (b) Officers appointed by the Provincial Governments will send their forecasts in respect of non-postal stamps (excluding Match Excise Banderols, Central Excise Revenue Stamps and Tobacco Excise Duty Labels) after obtaining the necessary information from the various local depots.
- (c) Officers appointed by the Central Government (vide note below), will send their forecasts in respect of Match Excise Banderols, Central Excise Revenue Stamps and Tobacco Excise

Duty Labels, after obtaining the necessary information from the local depots concerned.

Note.—The following officers shall be deemed to be "an officer appointed by the Central Government" in respect of the Provinces or areas noted against each for the purpose of submission of forecasts and indents for Match Excise Banderols.

- (1) The Collector of Central Excise, Chittagong ... East Bengal.
- (2) The Collector of Central Excise, Lahore ... Punjab & N.W.F.P.
- (3) The Deputy Collector of Central Excise, Karachi ... Karachi, Sind and Baluchistan.

(d) The Heads of Postal Circles will send their forecasts in respect of postage stamps, both public and service, after obtaining the necessary information from the various local depots.

(ii) All forecasts shall show in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding three years, the average annual consumption based on the issues of the preceding three years, the balance in hand on 1st April, the estimated issues for current financial year, and the forecast of stamps which the Central Stamp Store will be required to supply during the ensuing year.

(10). (i) Indents for replenishment of stock shall be prepared as below by officers in charge of local depots.—

(a) In respect of non-judicial and impressed court-fee stamps of the denominations of Rs. 25 and above, all non-judicial adhesive stamps (other than half-anna, one anna, two anna and four anna revenue stamps), adhesive court-fee stamps of the denominations of Rs. 5 and above, annually to meet the estimated consumption during the twelve months as specified below:—

Indenting Officer's Province or area	Latest date before which indents should reach the Central Stamp Store, Karachi.	Year covered by the indent.
Karachi, Sind & Baluchistan	30th November	Year commencing from 1st April following.
N.W.F.P., Punjab & Gilt	31st March	Year commencing from 1st August following.
East Bengal	31st July	Year commencing from 1st December following.

(Indents from the treasuries in East Bengal should be sent to the Assistant Controller of Stamps, Dacca). In respect of postage stamps (Public and Service) of the denominations of Rs. 5 and above, the officers in charge of local depots in all Governors' Provinces and Central areas shall submit indents annually to meet the estimated consumption during the twelve months commencing from 1st July following so as to reach the Central Stamp Store not later than the 15th April each year together

with their indents for the quarter ending September for postage stamps of the denominations lower than Rs. 5 and for postal stationery.—

(b) In respect of all non-postal stamps other than those mentioned in (a) above (c) and (d) below, to meet four months' estimated consumption as specified below:—

Period covered by the indent.	Latest date before which indents should reach the Central Stamp Store.
1st April to 31st July	30th November.
1st August to 30th November	31st March.
1st December to 31st March	31st July.

NOTE.—The latest date by which indents for non-postal stamps referred to in (a) and (b) above should be submitted by officers in charge of local depots to the officer appointed under rule 9 (i) (b) shall be fixed by the Provincial Government concerned.

(c) In respect of Match Excise Banderols, postage stamps of denominations less than Rs. 5 and postal stationery not later than the 15th of the first month of every quarter, to meet the estimated consumption during the next quarter.

(d) In respect of Central Excise Revenue Stamps and Tobacco Excise Duty Labels to meet the estimated consumption during the next quarter as specified below:—

Period covered by the indent	Latest date before which indents should reach the Central Stamp Store.
1st April to 30th June	31st January.
1st July to 30th Sept.	30th April.
1st October to 31st Dec.	31st July.
1st January to 31st March.	31st October.

(e) The indent shall show in separate columns for all denominations of stamps irrespective of whether a supply is required or not:—

- (1) the balance in the local depot, on the first of the month in which the indent is due for submission,
- (2) the quantity due against previous indents pending compliance with the Controller of Stamps,
- (3) the quantity sold during the preceding year or four months or quarter according as the indent covers the requirements for a year or four months or a quarter, respectively, including issues to branch depots,
- (4) the quantity required for the next year or four months or quarter, as the case may be, including the reserves.
- (5) the quantity passed by the scrutinising officer.

(ii) Indents for postage stamps should be sent to the Controller of Stamps Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be, for scrutiny and supply; those for non-postal stamps and Central Excise Revenue Stamps, Tobacco Excise Duty Labels and Match Excise Banderols being submitted to him through the officer appointed under Rule 9 (i) (b) and 9 (i) (c), respectively.

11. The Controller shall have discretion to comply with an indent partially. As regards indents for non-postal stamps for Governors' Provinces, however, he will comply with indents as received without question, if he has the necessary stocks in hand.

12. The Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be, shall furnish the officers mentioned below with copies of invoices relating to the issues during each month from the Central Stamp Store, Karachi, or Stamp Store, Dacca, to each local or branch depot:—

- (1) the heads of Postal Circles—Copies of invoices relating to supplies of postage stamps; and
- (2) the officers appointed under Rule 9 (i) (c)—copies of invoices relating to supplies of Match Excise Banderols, Central Excise Revenue Stamps and Tobacco Excise Duty Labels.

The copies of invoices should reach the officers noted above not later than the 15th of the month following that in which the supply is made.

PART II.—DISTRIBUTION, CUSTODY AND SALE

A.—LOCAL DEPOTS AND BRANCH DEPOTS AND STORES TO BE KEPT

13. Every treasury, including the treasuries attached to political and Salt agencies, shall be a local depot for the custody and sale of stamps of all descriptions. Provincial Governments and Local Administrations may establish local depots at places where there is no treasury.

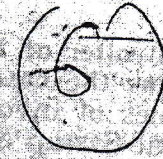
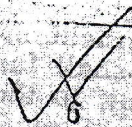
Provided that Match Excise Banderols and Tobacco Excise Duty Labels shall be stocked at the local and branch depots selected by the Provincial Governments and Administrations for the purpose.

14. Each local depot shall, unless the Provincial Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of (a) three months in the case of postage stamps and other stamps which are the property of the Central Government, Tobacco Excise Duty Labels and Match Excise Banderols and (b) four months in the case of non-postal stamps in addition to the stocks required for the quarterly or four monthly or annual consumption as the case may be. The Provincial Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamps or in certain local depots shall be equal to the probable consumption of such other periods as they deem expedient.

15. If the supply of stamps in any local depot should run short before the receipt of the supply from the Central Stamp Store, Karachi (in respect of the local depots in West Pakistan) or from the Stamps Depot, Dacca (in respect of local depots in East Bengal), the officer in charge of the local depot should indent for a supply from a neighbouring depot, sending a copy of the indent to the Controller of Stamps, Karachi or to the Assistant Controller of Stamps, Dacca, as the case may be, or to the officer appointed by the Government concerned under Rule 9 (i) (b) or 9 (i) (c), as the case may be, who controls the supply of stamps required.

16. Emergent indents on neighbouring depots as authorised in Rule 15 may ordinarily be made on a depot in the same province or administration. If the depot is in another province or administration, the general or special orders both of the Provincial Government or local administration controlling the supplying depot and of the Provincial Government or local Administration controlling the indenting depot will be necessary.

17. Subject to the proviso to Rule 13, every subordinate, branch or tahsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply



of stamps from a depot in the same station as the branch depot, the Provincial Government or local Administration may direct the closing of the branch depot: provided that without the previous sanction of the Government of Pakistan, the Provincial Government or local Administration may not order that the maintenance of a stock of postage or Central Excise Revenue Stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

18. The supply to be kept in a branch depot should be not less than the probable demand for: (a) three months in respect of postage stamps and other stamps which are the property of the Central Government; Tobacco Excise Duty Labels and Match Excise Banderols and (b) four months in respect of non-postal stamps; but the Chief Controlling Revenue Authority appointed by competent authority for the purposes of the Stamp Act, 1899, may direct that the supply shall be equal to the demand for any other period; instead of three months in respect of postage stamps and other stamps which are the property of the Central Government; Tobacco Excise Duty Labels and Match Excise Banderols and four months in respect of non-postal stamps, which it may consider expedient. The stock should be kept upto this amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

19. As soon as the number of stamps in the branch depot receiving its supplies direct from the Central Stamp Store, Karachi, or Stamp Store, Dacca, falls below the number issued from the depot in the preceding four months, the officer in charge of the depot shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for all denominations of stamps, whether a supply is required or not, the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The period of "four months" and "two months" in this Rule may be altered by the Chief Controlling Revenue Authority appointed by competent authority for the purposes of the Stamp Act, 1899, to such other periods as it may deem expedient.

20. Branch depots authorised to receive supplies direct from the Central Stamp Store, Karachi, or Stamp Store, Dacca, should keep as reserve stock quantities approximating to the consumption of (a) three months in the case of postage stamps and other stamps which are the property of the Central Government; Tobacco Excise Duty Labels and Match Excise Banderols and (b) four months in the case of non-postal stamps in addition to the quarterly or four-monthly or annual demand.

B.—ACCOUNTS, RETURNS, STORAGE ETC.

21. As soon as possible after the arrival of supply of stamps from the Central Stamp Store, Karachi, or Stamp Store, Dacca, or from another local depot, the officer in charge of the local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened in accordance with Rule 22. Where the treasury is the local depot, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, who must be watching all the time the boxes or packets being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and put in the proper receptacles as required by Rule 26. The number

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and value of stamps received shall be compared by the officer in charge with the invoice submitted and a receipt shall be sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps.

22. The Provincial Governments and Local Administrations may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot, and as to the descriptions of stamps which the officer in charge himself must count. Such orders may include instructions that a certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before the receipt. Thereafter, he shall be deemed to have taken over, on behalf of the Government or Department whose source of revenue the stamps are, full responsibility for the correctness and custody of the quantities received and the consignor shall be exonerated from the liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government of Pakistan, Ministry of Finance (Revenue Division) that the discrepancy occurred prior to the despatch of stamps from the Central Stamp Store and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer in charge both to his administrative head and to the Controller of Stamps Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be for investigation. The inside wrappers (all complete) of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from the Central Stamp Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

Note:—Such discrepancies in respect of local depots in East Bengal should be reported to the Controller of Stamps by the Assistant Controller of Stamps, Dacca.

23. (i) In respect of supplies of non-postal stamps (other than Match Excise Banderols) the Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be, shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamp Store, Karachi or the Stamp Depot, Dacca, showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied.

(ii) The original copy of the invoice will be retained in the local depot and the duplicate returned to the Controller of Stamps, Karachi or the Assistant Controller of Stamps, Dacca, as the case may be, with the acknowledgment of the officer in charge of the local depot ordinarily not later than seven days and in special cases not later than fifteen days after the receipt of the consignment of stamps.

(iii) The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under Rule 9 (i) (b). The acknowledgment of the officer in charge of the local depot shall read as follows:—

"I certify that the stamps involved above have been duly checked on receipt in accordance with the instructions of the Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be."

myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs. (in words)."

(iv) Invoices relating to supplies to branch depots shall be returned to the Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be, and to the officer appointed under Rule 9 (i) (b) through the officer in charge of the local depot concerned who shall countersign them.

(v) Invoices relating to the supplies of non-postal stamps to the Assistant Controller of Stamps, Dacca, by the Controller of Stamps, Karachi, shall be returned by the former to the latter and instructions contained in (ii) and (iii) above shall be observed by the Assistant Controller of Stamps, Dacca as supplies made to him will be reckoned as those to East Bengal Government.

(vi) Two copies of each invoice relating to direct supply of non-postal stamps from the manufacturers to the Assistant Controller of Stamps, Dacca, shall be sent by the latter with his acknowledgment to the Controller of Stamps, Karachi, to enable him to raise debit for the expenditure (including the manufacturing value) against the East Bengal Government. One such copy may also be sent to the officer appointed under Rule 9 (i) (b).

(vii) A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer appointed under Rule 9 (i) (b) by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps despatched during the previous month together with spare copies of all relative invoices and a summarised statement showing the amount of each invoice.

(viii) On receipt of the relative acknowledged copies of invoices from the local depots, the officer appointed under Rule 9 (i) (b) shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit and forward at the same time the triplicate and quadruplicate copies of the bill duly accepted to the Accounts Officer concerned who, in turn, shall make the requisite adjustment against the balances of the Provincial Government concerned by credit to the Central Government, the credit being passed on to the Accountant General, Pakistan Revenues, Karachi, through the exchange account.

(ix) It shall be incumbent on the part of the officer appointed under Rule 9 (i) (b) accepting the debit to see that copies of invoices are submitted to him by the officers in charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

NOTE.—The procedure enunciated in Rule 23 above will not apply to local depots in Central Areas obtaining supplies of non-postal stamps from the Central Stamp Store; instead the procedure laid down in rule 21 shall apply to such depots.

24. In respect of supplies of postage stamps and other stamps which are the property of the Central Government, Tobacco Excise Duty Labels and Match Excise Banderols, the Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be, shall send an invoice in triplicate furnishing the details referred to in Rule 23 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot, and the duplicate and triplicate returned to the Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be, with the acknowledgment of the officer in charge of the local depot in the form stipulated in Rule 23.

Officers in charge of branch depots getting their supplies direct from the Stamp Depot at Karachi or Dacca shall return the duplicate and the triplicate copies to the Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca, as the case may be, through the officer in charge of the local depot concerned who shall countersign them. The acknowledged duplicate copies of invoices shall be collected by the office of the Controller of Stamps, Karachi, in respect of West Pakistan and Dacca by the office of the Assistant Controller of Stamps, Dacca, in respect of East Bengal, and the triplicate copies sent to the Accountant General (Posts and Telegraphs Branch), Lahore.

25. If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Controller of Stamps, Karachi. The Corporation will not be liable to replace free of charge stamps found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with Rules 48, 49 and 54 (b) and the rules framed by a Provincial Government under Rule 49.

26. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

Note.—In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one: the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps, leaving the remaining entries in each class to be a subordinate under his supervision.

C.—SALES

27. The treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depot. Except as provided in the notes below or in rule 33, sales to Government Departments, public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

Note.—The officer in charge of such local depots, in the province of Sind, as have no *Hazar* treasuries, may issue postage stamps from the double lock store for sale to the public or post offices.

28. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts into and issues from single lock in the same form as the double

(15)

lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure should ordinarily be followed when stamps are issued from double lock, at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be fortnightly verification of the balance of stamps in the hands of the ex-officio vendor unless the Provincial Government or local Administration desires that such verification should be more frequent in the local depot of the province or area concerned, e.g., on every day on which stamps are issued to the stamp vendor from double locks.

Note.—The Provincial Government's and local Administrations may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

29. From the stock so made over to his charge and kept by him under single lock the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Provincial Government or local Administration may direct, entering therein both in quantities and values the receipt from a double lock, the daily sales and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the various descriptions of stamps—namely, Non-judicial, Court fee, Postage, Match excise banderols, Central Excise Revenue Stamps, Tobacco Excise duty labels, Insurance Agents Licence stamps, Revenue (or National) Saving Stamps, etc., being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

Note.—This rule shall remain in force at the local and branch depots in which the Provincial Government or local Administration concerned do not extend the provisions of rule 29-A.

* 29-A. From the stock so made over to his charge and kept by him under single lock, the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. Challans, separately for each class, i.e., non-judicial, Court fee and Postage stamps and Match Excise Banderols, will be presented by the purchaser to the Accountant, who shall check the correctness of the particulars thereof, especially the discount claimed and the name of the purchaser. The challans, after check by the Accountant, should be presented with cash to the ex-officio vendor for the issue of stamps.

Post Office requisitions for postage stamps and other stamps required to be sold through post offices shall be presented first to the Accountant who shall check and note them in the register of challans and then to the ex-officio vendor along with cash for the issue of stamps.

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The *ex-officio* vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language as the Provincial Government or local Administration may direct, the receipts from the double lock and the daily sales, both quantities and values being entered therein and the balance in hand of different denominations of stamps being struck at the end of each day. The register should be inspected and the correctness of entries made therein checked every day by the officer in charge of the depot who should initial the register in token of having exercised this check.

The *ex-officio* vendor shall return the challans and post office requisitions to the Accountant daily who shall prepare the daily accounts on their basis. Through the register of challans, the Accountant will watch the return of all challans and requisitions and bring any omission or discrepancy to the notice of the officer in charge of the depot.

Note 1.—In places where there is a branch of the National Bank of Pakistan doing Government business the challans and post office requisitions shall be presented in duplicate, the extra copy being required by the Bank for making up its daily account.

Note 2.—Treasuries banking with a branch of the National Bank of Pakistan maintain a register of challans prescribed in Article 322 of the Civil Account Code, Volume II. The same register may be used for noting the challans and requisitions for stamps.

30. A district officer may direct that the sales to the public of judicial and non-judicial stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

31. The sub-treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of stamps at a branch depot.

32. The officer in charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the *ex-officio* vendor at the local depot obtains his supplies except that the indent and the stamps must be sent by post or messenger to and from the local depot, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depot. In case where there is likely to be distinct saving of cost of greater security of the stamps in transit, the Provincial Government or local Administration may empower the Board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller of Stamps, the despatch of stamps direct from the Central Stamp Store, Karachi or Stamp Store, Dacca to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps as supplies to the local depot to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local depot should be conducted in the manner laid down in rule 21.

Except where the officer in charge of the branch depot has been appointed *ex-officio* vendor, the *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depot in the same manner as the *ex-officio* vendor at the local depot obtains his supplies from the officer in charge.

33. (i) Where the officer in charge of the branch depot has been appointed *ex-officio* vendor, sales to the public or to licensed vendors shall be made direct from the double lock, and the number of receipts

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into and issues from single lock prescribed in rule 23 of these rules need not be maintained.

(ii) In all other cases Provincial Government and Local Administration shall fix the period, a supply for which shall be kept under single lock by the ex-officio vendor and the remainder of the stamps in the branch depot shall be kept under double lock of the officer in charge of the branch depot and of the ex-officio vendor, and given to single lock as required.

34. Except as provided in the foregoing rule, sales from branch depots shall be made subject to the same rules as those from local depots.

35. On the last open day of September and March each year, the officer in charge of each local depot shall count, or have counted in his presence, the stamps in his depot, both those under double lock and those under single lock, and shall require the officers in charge of the branch depots subordinate to him similarly to count the stamps in the branch depots. He shall attach to the plus and minus memoranda in September and March rendered to the audit officers concerned, a certificate in the following form:—

- Non-Fiscal
- Court-Fee
- Postage
- Central Excise Revenue Stamps.
- Tobacco Excise Duty labels.
- Insurance Agent licence fee stamps.
- Defence (or National) Savings
- Stamp
- March Excise Banderols

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of the above descriptions in Store in this local depot on the September and March 19... and found by actual calculation of numbers and values, not less than 10 per cent. of the entries having been checked by me personally, that the value of each description is as stated in the margin. Also that I have received similar certificates from the officers in charge of the subordinate branch depots on the last day of the month of September, March 19... of which the accounts are incorporated in the Head Treasury accounts and that they have made similar calculation of numbers and values and that the certificates show the value of each description of stamps in all the branch depots to be as stated in the margin.

The total values of stamps in this depot and the branch depots as found by actual certified examination, are therefore—

	Rs.
Non-Fiscal
Court-Fee	...
Postage	...
Central Excise Revenue Stamps	...
Tobacco Excise Duty labels	...
Insurance Agent Licence fee stamps	...
Defence (or National) Savings Stamps	...
March Excise Banderols	...

which amounts agree with the balances shown in the plus and minus memoranda in September-March to which this certificate is attached. (If there is any discrepancy, add "with the exception of the following differences the explanation of which is as follows").

36. Officers in charge of local depots shall forward to the local Accountant General such returns of the receipts and sales of stamps as the Accountant General may direct, in the form of plus and minus memoranda or otherwise. A copy of the returns shall be sent simultaneously to the heads of Postal Circles.

37. The Controller of Stamps shall send to the Assistant General concerned such accounts of the transactions of the central and local depots as the Auditor General may prescribe.

38. The Auditor General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

39. The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of judicial and non-judicial stamps vary in different provinces and in Central areas and are prescribed by the Provincial Governments and local Administrations.

D.—POSTAGE STAMPS

40. Service stamps shall be sold by local depots to Government officials and semi-official bodies and institutions mentioned in clause 354 of the Post and Telegraph Guide, who will be required to certify in writing that the stamps will be used on prepaying postage on communications bona fide on the service of Pakistan State or for the purposes stipulated in the said clause of the Post and Telegraph Guide, and for such other purposes as are authorised by the P. & T. Department.

Note 1.—Service Postage stamps may also be sold to the public, provided that the value of stamps sold to any person at one time shall not be less than Rs. 5 and that an extra charge of half per cent. calculated on the face value shall be made to cover incidental expenses. This extra charge shall, however, be recovered from officers of adjoining States, authorised to purchase service postage stamps by the Director General, Posts and Telegraphs.

Note 2.—For rules regulating sales to Government officials see Rule 217 of the Treasury Rules.

Note 3.—Government officials authorised to obtain service postage stamps from local depots may exchange such stamps either for service stamps of different denominations, or with the previous approval of the Director General of Posts and Telegraphs, for ordinary postage stamps provided that the stamps returned to the local depots are in a serviceable condition.

41. Ordinary postage stamps shall be sold for cash from local depots to officers in charge of post offices, at which stamps are received for despatch, to persons licensed to sell non-judicial stamps under the rules framed under the Stamps Act, 1899 (11 of 1899), and to the public, provided that the value sold to any person at one time shall not be less than five rupees, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed in any of the above cases.

Note 1.—As a partial exception to this rule payment for postage stamps may be made by cheques by officers in charge of post offices who have been authorised to issue cheques on the State Bank of Pakistan or the Imperial Bank of India.

Note 2.—Except on the special authority of the Government of Pakistan or the Director General, Posts and Telegraphs, no free supplies of ordinary postage stamps and stationery shall be made by the Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca.

42. Heads of Departmental Telegraph Offices shall obtain supplies of ordinary postage stamps from the local depots, and on the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public ordinary postage stamps of all descriptions and to any value. No discount is allowed to Heads of Departmental Telegraph Offices for the sales of stamps, but they are allowed permanent advances of ordinary postage stamps without payment, the amount of the permanent advance being fixed by the

Heads of Postal Circles and Superintendents of Telegraph Offices, the latter upto a limit of Rs. 500. When the permanent advance of ordinary postage stamps has once been taken, subsequent issues to Heads of Departmental Telegraph Offices are made only on cash payment. But when the local depot is about to be closed for holidays of more than one day's duration, office without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value, if sold.

43. The officer in charge of each post office, at which letters are received for despatch, and of each telegraph office, is required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. A supply of Revenue stamps and other Central Government stamps required to be sold through post offices sufficient for the probable demands of one week is also required to be kept for sale in post offices.

44. The officers in charge of post offices shall maintain accounts of sales, etc., of Revenue and other stamps which are the property of the Central Government required to be sold through post offices in the same manner as in respect of postage stamps and shall show the balances of these stamps separately in their monthly cash balance reports to the Posts and Telegraphs Audit Officers. The differences between the balances in hand at the end of any month and at the end of the previous month shall be debited or credited, as the case may be, to the Civil Accountants General concerned through the exchange accounts.

45. Superintendents and Inspectors of post Offices within their respective jurisdictions and any other officers of the post office authorised in that behalf by the Heads of Postal Circles, are empowered to examine the stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under rule 43.

* E.—BRITISH UNEMPLOYMENT INSURANCE STAMPS

46. Unemployment Insurance stamps are sold to Masters of Vessels from the Local Depots at Karachi and Chittagong. No discount is allowed.

F.—MATCH EXCISE BANDEROLS

47. Match Excise Banderols shall be sold by local and branch depots at which they are stocked to owners of match factories in cash or on credit in accordance with the Central Excise Rules, 1944.

G.—CENTRAL EXCISE REVENUE STAMPS, TOBACCO EXCISE DUTY LABELS; INSURANCE AGENT LICENCE FEE STAMPS, DEFENCE (OR NATIONAL) SAVINGS STAMPS ETC.

47-A. Stamps which are the property of the Central Government and which are required to be sold to the public through Post Offices, e.g. Central Excise Revenue Stamps, Defence (or National) Savings stamps, shall be obtained by Post Offices from local and branch depots and sold to the public in the same manner as ordinary postage stamps.

Tobacco Excise Duty labels and Insurance Agent licence fee stamps shall be sold to the public at local and branch depots at which they are stocked.

✓ A.—DISPOSAL OF UNSERVICEABLE AND OBSOLETE STAMPS

48. Unserviceable (i.e., defectively manufactured, damaged or spoiled) obsolete and unwanted surplus stocks of postage stamps and postal stationery, Revenue stamps, Central Excise Revenue stamps, Defence or National Savings stamps and other stamps which may be introduced from time to time held by post offices shall be exchanged for serviceable ones of the same kind i.e., belonging to the same Department from the local or branch depots as the case may be. The local or branch depots shall refer to the Controller of Stamps doubtful cases of defective manufacture before exchange is effected.

48-A. Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Karachi, in respect of West Pakistan and to the Assistant Controller of Stamps, Dacca, in respect of East Pakistan for destruction. The necessary entries on account of stamps sent shall be made in the plus and minus memoranda. Damaged adhesive stamps in loose labels shall be pasted on a sheet or sheets of paper to facilitate verification before transmission to the Controller of Stamps, Karachi, or the Assistant Controller of Stamps, Dacca. The Controller or the Assistant Controller of Stamps, Dacca, as the case may be, shall after examining and verifying the stamps and satisfying himself that they are genuine, destroy them and grant a destruction certificate. But in the case of stamps destroyed by the Assistant Controller of Stamps, Dacca, the destruction certificate will, in the first instance, be sent to the Controller of Stamps, Karachi, for his countersignature. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant General concerned with copies of destruction certificates granted by him during the previous month to enable him to verify the entries in the plus and minus memoranda. Postage stamps that are damaged beyond identification and cannot, therefore, be checked by actual counting, shall be disposed of according to the procedure laid down in rule 54(b).

Note.—A stamp which does not clearly indicate its value or a remnant of a stamp from which it cannot indubitably be verified that it is all that remains of a complete stamp shall be treated as stamp that cannot be counted or identified for the purposes of these rules.

49. The Provincial Governments, in consultation with the Auditor General, shall prescribe rules for the disposal of non-postal stamps which are the property of the Provincial Governments and which are obsolete, unserviceable or spoilt or have been cancelled on payment of a refund.

○ In Central areas, non-postal stamps that are spoilt or unserviceable or that are obsolete and cannot be rendered serviceable by overprinting etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed in the Governors' Provinces in respect of non-postal stamps which are the property of the Central Government. The procedure laid down in rule 48 shall be observed in the case of these stamps also.

B.—LOSSES OF STAMPS DURING TRANSIT OR FROM STOCKS IN THE CENTRAL STAMP STORE, LOCAL OR BRANCH DEPOTS, OR POST OFFICES

✓ 50. The terms of supply from the Central Stamp Store are for Karachi, in respect of supplies in Western Pakistan and for Dacca in respect of supplies in East Pakistan and once the stamps are dispatched

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...the stamps they remain the property of the Department or Government... would be entitled to their proceeds on sale. When short-
...occur in the consignments of stamps despatched from the Central
Stamp Store, Karachi, or the Stamp Depot, Dacca, whether owing
to theft, accident or other causes, the resultant loss shall fall on the
Department or Government owning the stamps unless serious negligence
is established against the despatching or receiving agency.

Note 1.—Losses in transit of stamps returned to the Controller of Stamps
or transferred from one local or branch depot to another, shall similarly
be borne by the Department or Government concerned.

Note 2.—Losses in transit of Match Excise Banderols and non-postal stamps
which are the property of the Central Government from the Central Stamp Store
to a local or branch depot or from one local or branch depot to another shall
after due investigation be written off by the Controller of Stamps upto a limit
of Rs. 100 calculated in terms of manufacturing cost in any individual case. If
the value of such losses exceeds Rs. 100 in terms of manufacturing cost, the
matter shall be reported by the Controller of Stamps after due investigation to
the Central Board of Revenue.

51. The officer in charge of the local or branch depot shall carefully
observe the instructions in rule 21. In case of any discrepancy between
the quantity of stamps received and that entered in the invoice he shall
enter the shortage in red ink on the invoice and accept the invoice for
the face value of the stamps actually received. He shall also attach to
the invoice a certificate noting therein the number and date of the
Controller's invoice, the quantity and face value of the discrepancy and
explain the circumstances in which the invoice as originally made out
was not accepted in full. Debits will be raised by the Controller of
Stamps against the parties concerned for the manufacturing value of
the stamps actually received as shown in the receipted invoices.

To the officer's explanation shall be added answers to the following
questions—

- (1) What was the number stencilled on the case in which the shortage
was found?
- (2) Was the case weighed before taking delivery and its weight checked
with the weight noted either in the invoice or in the list attached
thereto?
- (3) If so, was there any deficiency in weight?
- (4) Did the case show signs of tampering?
- (5) Did the officer personally examine the outward condition of the
case and the seals and satisfy himself that it bore no marks of
tampering?....
- (6) If the case was tin-lined, was the tin lining intact?
- (7) Was the case placed in the strong room immediately on arrival?
- (8) Was the officer present all the time the case was being opened and
the contents were being examined and counted?
- (9) On what date was the case—
(a) received? and
(b) opened?

52. The officer in charge of the local or branch depot shall report
any shortage in a consignment immediately to the Controller of Stamps,
Karachi, or the Assistant Controller of Stamps, Dacca, as the case may
be, to the Commissioner of the Division or other higher authority, to the
Railway authorities and to the Railway Police for investigation and
send a copy of his report to the Department or Government owning the
stamps (Head of postal Circle in the case of postage stamps). A copy
of such report shall be endorsed to the Civil Accountant General con-
cerned. The officer in charge of the local or branch depot shall keep
a close track of all cases of losses in transit and communicate the result
of the investigation to the Controller of Stamps, Karachi, or the

Assistant Controller of Stamps, Dacca, as the case may be, to the Commissioner of the Division or higher authority, and to the Civil Accountant General concerned.

Note.—The procedure laid down by this rule shall also be observed in cases where stamps returned to the Controller of Stamps under rules 25, 48 or 49 or transferred from one local or branch depot to another are lost in transit.

53. The Controller of Stamps shall submit half-yearly to the Director General, Posts and Telegraphs, and to the Accountant General, Punjab (Posts and Telegraphs Branch), Lahore, a statement showing the face value of postage stamps lost in transit. This statement should be supported by the explanatory certificate of the officer in charge of the local or branch depot. In the case of losses of non-postal stamps the value will be recovered by the Controller from the Department or Government concerned.

54. (a) Losses of stamps while in stock in the Security Printing Corporation or the Central Stamp Store will be borne by these concerns. All such losses shall be reported by the Master, Security Printing Corporation, to the Central Board of Revenue and a copy of the report shall be sent to the Accountant General concerned, and also to the Director General of Posts and Telegraphs if the loss relates to postage stamps or postal stationery. The losses of postage stamps or postal stationery in the Central Stamp Depots will, however, be written off by the Director General Posts and Telegraphs and those relating to the Non-postal Stamps by the Ministry of Finance (Revenue Division). The losses of Non-postal Stamps written off by the Ministry of Finance (Revenue Division) shall form part of the expenditure incurred during that year on the office of the Controller of Stamps and shall be recoverable from the Departments or Governments bearing the expenditure in proportion to be set forth each year.

(b) Except as provided for by Note 2 below all losses whether by theft, fraud, accident or any other cause of postage stamps while in stock in a local or branch depot shall be reported by the officer in charge of the depot to his administrative head, and a copy of the report shall be sent to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost; (2) the cause and the responsibility for the loss; (3) whether in the opinion of the officer in charge of the depot the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to Note 3 below, and shall forward copies of his orders to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The officer in charge of the Depot shall, on receipt of the orders, forward the damaged stamps, if they can be counted and identified to the Controller of Stamps for destruction as required by rule 48-A.

Note 1.—If the postage stamps to which the loss relates have been damaged to an extent that they cannot be counted or identified, the officer in charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Controller of Stamps with a copy of the orders. In such cases the Controller shall not grant certificates as to the quantity and value of stamps destroyed. If however, the consignments of the damaged and uncountable postage stamps are bulky, they need not be forwarded to the administrative head but a detailed report should be sent to that authority.