

(e) All corrections and alterations in the total of a voucher should be attested by the dated initials of the persons signing the receipt as many times as such corrections and alterations are made; any corrections and alterations in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payments of such vouchers should be refused by the Treasury Officer and a fresh voucher called for. Corrections and alterations in orders of payment drawn by treasury officers on the State Bank of Pakistan and its branches should be attested by their full signature.

(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 Central or Provincial Revenues.

(g) Unless Government has expressly authorised it in the 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 of signing letters for him. Nor may any money be paid on a voucher or order signed with a rubber or *fascimile* 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 signatures must always be transliterated.

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A { Note 1.—The head of an office may authorise any gazetted officer serving under him to sign a bill, voucher, or order for him, communicating the name and the specimen signature of the officer to the treasury. This will not, however, relieve the Head of the Office in any way, of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

Note 2.—The Collectors are authorised to allow the Head Accountants at treasuries to prefer bills during the unavoidable absence of the Huzur Deputy Collectors from their offices. Early intimation of such orders should be sent to the Audit Office. In cases where, owing to his absence from the Head-quarters, it is not possible for a Collector to issue an order in advance, the Huzur Deputy Collector may report the circumstances to the Collector and authorise the Head Accountant to prefer bills. The intimation required to be given to the Audit Office should, however, be sent by the Collector.

Note 3.—The Clerk of the Court in each linked Court of a Subordinate Judge is authorised to sign cheques for withdrawals against deposits of his Court in the absence of the Subordinate Judge on duty to the other linked Court. He is also authorised to give quittance on cash-orders and bills drawn in favour of the Subordinate Judge during the latter's absence on duty to the other linked Court.

The Subordinate Judge on his return to duty to that Court should invariably scrutinise the payments made from the amounts drawn on such cheques, cash-orders and bills, as he is ultimately responsible for the disposal of the money drawn from the treasury during his absence.

(h) Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.