

**EXCISE DUTY ON MINERALS (LABOUR WELFARE)
(WEST PAKISTAN) RULES, 1969**

No. Lab. V-2-I(58)/65.—The 17th June, 1969. With reference to Government of West Pakistan, Labour Department. Notification No. Lab. V-21 (58) 65. dated the, 23rd November, 1968, published at pages 1551 to 1570 of the Gazette of West Pakistan, Part I, dated the 6th December, 1968, and in exercise of the power conferred by section 11 of the Excise Duty on Minerals (Labour Welfare) Act, 1967 (VIII of 1967), read with Government of Pakistan Ministry of Health, Labour and Social Welfare (Labour and Social Welfare Division) Notification No. SRO (K)/68, dated the 10th July, 1968, the Administrator of Martial Law, Zone A, in exercise of the powers of the Government of West Pakistan conferred on him by the Chief Martial Law Administrator is pleased to make the following rules, namely:—

¹THE EXCISE DUTY ON MINERALS (LABOUR WELFARE)
(WEST PAKISTAN) RULES, 1969

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement,—(1) These rules may be called the Excise Duty on Minerals (Labour Welfare) (West Pakistan) Rules, 1969.

(2) They shall extend to the whole of the Province of West Pakistan, except the Tribal Areas.

(3) They shall come into force at once.

2. Definitions.—In these rules, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say—

- (a) "the Act" means the Excise Duty on Minerals (Labour Welfare) Act, 1967 (VIII of 1967);
- (b) "Central Zone" means the revenue divisions of Bahawalpur, Karachi, Khairpur, Lahore and Multan ;
- (c) "Chairman" means the Chairman of the Miners Welfare Board or Housing Board, as the case may be;
- (d) "Commissioner" means the Mines Labour Welfare Commissioner, West Pakistan, appointed under section 9;
- (e) "Form" means a form appended to these rules;

¹ Gaz. Of West Pak. Pt. I, 4 July, 1969, p. 966.

- (f) "Government" means the Government of West Pakistan;
- (g) "member" means a member of Miners Welfare Board or Housing Board, as the case may be;
- (h) "mine" means a mine as defined in sub-section (6) of section 3 of the Mines Act, 1923 (IV of 1923);
- (i) "Northern Zone" means the revenue divisions of Dera Ismail Khan, Peshawar, Rawalpindi and Sargodha;
- (j) "owner" means owner of a mine, and includes a lessee of mortgagee in possession of such mine and any partner, managing director, agent, manager or any other person authorised to represent any mine in its transaction;
- (k) "section" means a section of the Act;
- (l) "Southern Zone" means the revenue divisions of Hyderabad, Kalat and Quetta; and
- (m) "treasury" means a Government treasury or sub-treasury.

CHAPTER II MINERS WELFARE BOARD AND SUB-COMMITTEES

3. Composition of the Miners Welfare Board.—(1) The Miners Welfare Board shall consist of the following members, namely :—

- (a) Representing the Government—
 - (i) The Secretary to the Government of West Pakistan, Labour Department, who shall be the Chairman.
 - (ii) The Commissioner, who shall be the Vice-Chairman.
 - (iii) The Chief Inspector of Mines.
 - (iv) The Director of Mineral Development, West Pakistan.
 - (v) An official of the Finance Department, West Pakistan.
 - (vi) An official of the Health Department, West Pakistan.
- (b) Representing the owners of mines—

- (i) Two persons nominated by Government to represent owners of mines in Northern Zone.
- (ii) Two persons nominated by Government to represent owners of mines in Central Zone.
- (iii) Two persons nominated by Government to represent owners of mines in Southern Zone.

(c) Representing the Workmen—

Six persons nominated by Government to represent the interest of the workmen employed in the mining industry, one of whom shall be a woman.

(2) The Minister Incharge of the Labour Department, West Pakistan may attend any meeting of the Miners Welfare Board and when he so attends shall preside at the meeting.

4. Terms of Office.—(1) A member shall, unless he resigns his office or dies at an earlier date, hold office for a period of three years from the date of the publication of the notification appointing him a member of the Miners Welfare Board and shall be eligible for renomination.

Provided that an outgoing member may continue in office until the appointment of his successor is notified.

(2) A member nominated to fill a casual vacancy shall hold office for as long as the member whose place he fills would have been entitled to hold office if the vacancy had not occurred.

5. Power to co-opt members.—(1) The Miners Welfare Board may, at any time and for such period as it thinks fit, co-opt any person or persons as members of the Miners Welfare Board or its sub-committees.

(2) A member co-opted under sub-rule (1) shall exercise all the powers and functions of a member under these rules except that he shall not be entitled to vote on any question coming before the Miners Welfare Board or its sub-committee, as the case may be.

6. Powers to invite persons to attend meeting.—The Miners Welfare Board or its Chairman may at any time and for such meeting or meetings as is considered necessary invite any person or persons to attend the meeting of the Board. A person so invited shall exercise all the powers of a member under these rules, except that he shall not be entitled to vote on any question coming before the Board.

7. Resignation.—A non-official nominated member may resign his office by letter addressed to the Chairman and the resignation shall take effect from the date of its acceptance or on the expiry of thirty days from the date of its receipt by the Chairman, whichever is earlier.

8. Absence from Pakistan.—(1) If a non-official nominated member leaves Pakistan, he shall intimate to the Chairman the date of his departure from and the date of his expected return to Pakistan, and if he intended to be absent from Pakistan for a period exceeding six months he shall tender his resignation.

(2) If any nominated member leaves Pakistan without taking action required by sub-rule (1) he shall be deemed to have resigned with effect from the date of his departure from Pakistan.

9. Appointment of substitutes.—(1) If a member is unable to attend a meeting of the Miners Welfare Board, he may, by notice in writing signed by him and addressed to the Chairman before the sitting of the meeting nominate a substitute in his place to attend that meeting. Such a substitute shall have all the rights of a member in respect of that meeting.

10. Vacation of office.—A non-official member shall be deemed to have vacated his office :—

- (a) if he becomes bankrupt or insolvent; or
- (b) if he is convicted of any offence which in the opinion of Government Involves moral turpitude; or
- (c) if he is absent from three consecutive meetings of the Miners Welfare Board without leave of absence from the Chairman or without appointing a substitute as provided under rule 9; or
- (d) if he ceases to represent the interest of owners of mines or worker as the case may be.

11. Remuneration to members.—(1) A non-official member including a non-official member co-opted under rule 5 or invited to attend a meeting of the Board under rule 6 shall be entitled to the following allowances for attending each meeting of the Miners Welfare Board or its sub-committees; provided that such non-official member is not resident at the place where the meeting is held :—

- (i) Travelling Allowance—
 - (a) In respect of journey by air, actual fares paid.
 - (b) In respect of journey by rail, 1^{1/2} 1st Class fare.
 - (c) In respect of journey by road, where the journey is performed by road, mileage at the rate admissible to Government Servants of the 1st Grade subject to production of a certificate to show that the

journey was undertaken by road to avoid loss of time which journey by rail would have entailed:

Provided that if the distance travelled by road exceeds 75 miles in a single journey, mileage allowance shall be payable only for the first 75 miles for each journey.

(ii) Daily Allowance Rupees 20 for each day of any meeting or meetings subject to a maximum of Rs. 60 for any one calendar month.

(2) A non-official member who is a resident at the place where the meeting is held shall be entitled only to the actual cost of conveyance hire incurred by him subject to a maximum of Rs. 20 per day.

(3) The allowances shall be admissible to a non-official member only on production of a certificate by him to the effect that he has not claimed or drawn any travelling allowance or daily allowance in respect of that journey or halts in question from any other source. The allowances may also be drawn in advance of the meeting of the Miners Welfare Board.

PROCEDURE RELATING TO MEETINGS

12. Disposal of business.—(1) Every question which the Miners Welfare Board is required to take into consideration shall be considered either at its meeting or, if the Chairman so directs, by sending the necessary papers to every member for opinion:

Provided that the papers need not be sent to a member who is absent from Pakistan at that time.

(2) When a question is referred for opinion, any member may request that the question be considered at a meeting of the Miners Welfare Board and thereupon, the Chairman may, and if the request is made by six or more members, shall direct that it be so considered.

(3) If not less than six members of the Miners Welfare Board request the Chairman to refer any matter to the Board, the Chairman shall refer that matter to it accordingly.

13. Time and place of meeting.—The Miners Welfare Board shall meet at such places and times as may be appointed by the Chairman.

14. Notice of meeting and list of business.—(1) Notice of not less than fifteen days from the date of posting shall be given to every member present in Pakistan of the time and place fixed for each ordinary meeting and each member shall be furnished with a list of business to be considered at that meeting:

Provided that when an emergent meeting is called by the Chairman, such notice shall not be necessary.

(2) No business which is not on the list shall be considered at a meeting without the permission of the Chairman.

15. Presiding at meetings.—The Chairman shall, save as provided in sub-rule (2) of rule 3, preside at every meeting of the Miners Welfare Board at which he is present. If the Chairman is absent from any meeting, the Vice-Chairman shall preside at that meeting, and, if both the Chairman and Vice-Chairman are absent the members present shall elect one from amongst themselves to preside over the meeting and the member so elected shall at that meeting exercise all the powers of the Chairman.

16. Quorum.—No business shall be transacted at a meeting of the Miners Welfare Board, whether ordinary or emergent, unless at least six members empowered to vote are present:

Provided that if at any meeting less than six such members attend, the Chairman may adjourn the meeting to a date not less than seven days later informing the members present and notifying other members that he proposes to dispose of the adjourned meeting irrespective of there being a quorum and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number of the members attending it.

17. Decision by majority.—(1) Every question at a meeting of the Miners Welfare Board shall be decided by a majority of votes of the members present and voting on that question but the minority shall in all cases have the right of requiring their dissent to be noted.

(2) Every question referred to the members for opinion shall, unless the Chairman in pursuance of sub-rule (2) of rule 12 reserves it, for consideration at meeting, be decided in accordance with the opinion of the majority of recording opinions within the time allowed.

(3) In the case of equality of votes or opinion, the Chairman shall exercise an additional vote or opinion.

18. Minutes of the meetings.—(1) The proceedings of each meeting of the Miners Welfare Board shall be circulated to all members present in Pakistan and thereafter recorded in a minute book which shall be kept for permanent record.

(2) The record of the proceedings of each meeting shall be signed by the Chairman.

POWERS OF THE CHAIRMAN OF THE MINERS WELFARE BOARD

19. Stall of the Advisory Committee.—(1) Subject to budget provision and rule 20, the Chairman may appoint technical and secretariat staff to assist him in carrying of his duties; may fix the scale of establishment and the salaries and allowances of officers and servants employed by him and may require security to be taken from them in such instances and of such amount as he thinks fit:

Provided that—

- (i) the salaries and allowances of the staff appointed by Chairman under this rule shall be in accordance with the scales sanctioned by Government for similar posts; and
- (ii) the appointment of a person to any post on salary exceeding Rs. 350 shall require the previous sanction of Government.

(2) All persons employed on a monthly basis and paid from the Fund shall be deemed to be Government servants and subject to the usual rules applicable to Government Servants.

(3) The Chairman may authorise the technical and secretariat staff to give technical and secretarial assistance to any sub-committee of the Miners Welfare Board or any other authority exercising executive or advisory functions in connection with the Act, or to any person empowered to expend grants obtained from the Fund.

20. **Schemes of expenditure.**—(1) The sanction of Government to the budget shall, if no specific mention is made to the contrary, be deemed to include sanction to expenditure on all schemes included in the budget.

(2) The Chairman shall have power, subject to the provision in the sanctioned budget, to incur expenditure on administrative staff and welfare schemes upto the extent of the financial provisions:

Provided that—

- (i) he shall have no power to sanction the creation of a post on a salary of more than Rs. 350 per mensem and shall have only such powers of re-appropriation as may be approved by Government; and
- (ii) he shall have no power to incur expenditure on a scheme that has not been sanctioned by Government if the cost of such a scheme exceeds Rs. 10,000 (Rupees ten thousands only) non-recurring or Rs. 2,000 (Rupees two thousand only) recurring.

(3) The Chairman may, with the concurrence of the appropriate sub-committee, approve any new scheme costing less than Rs. 10,000 (non-recurring) and Rs. 2,000 (recurring). All other schemes shall requires the sanction of Government which should be applied for by the Chairman after taking the advice of the Miners Welfare Board.

21. **Contingent Expenditure.**—The Chairman may sanction, without reference to the Miners Welfare Board, expenditure on contingencies, supplies, services and purchase of articles required for the running of the organization under him, subject to financial provision in the sanctioned budget, and to the condition that the expenditure on any single object shall not exceed Rs. 500 (Rupees five hundred).

22. **Execute.**—(1) The Chairman. The Vice-Chairman and the Secretary of Miners Welfare Board shall be the executive officers of the Board and shall exercise the executive functions of the Miners Welfare Board on its behalf.

(2) The headquarters of the Miners Welfare Board shall be situate at Lahore,

(3) The Secretary shall carry out the routine duties and shall exercise such powers and discharge such duties as the Chairman may delegate to him.

POWERS OF THE MINERS WELFARE BOARD

23. **Budget.** --- The annual budget as prepared by the executive in consultation with the Finance sub-committee shall be considered by the Miners Welfare Board each year. A copy of the budget as approved by the Miners Welfare Board shall be forwarded not later than the 1st of November each year for sanction to Government which may make such alterations therein as it considers necessary or suitable before according its sanction.

(2) The budget to be forwarded to Government shall be accompanied by detailed self-contained note explaining new schemes included therein.

24. **Sub-Committees.**—(1) Miners Welfare Board may elect sub-committees to carry out following functions of the Board:—

- (i) A Finance Sub-Committee composed of four members to frame schemes of expenditure and advise, generally on the budget, on the accounts and in regard to all expenditure debit to the Fund.
- (ii) A Works Sub-Committee composed of four members to consider all major projects, the cost of which is to be met from the Fund.
- (iii) Separate Zonal Committees, composed of four members each, for the Northern Zone, Central Zone and Southern Zone to consider and advise on all matters relating to expenditure from the Fund in their respective zones.

(2) Subject to sub-rule (3), the Vice-Chairman of the Miners Welfare Board shall be the Chairman of the Finance Sub-Committee and the Works Sub-Committee, and a member of the Miners Welfare Board concerned with the particular zone shall be the Chairman of the particular Zone Sub-Committee. The Vice-Chairman of the Miners Board shall be entitled to attend any meeting of such committee.

(3) Notices of a meeting of a sub-committee shall be sent to the Chairman of the Miners Welfare Board who may attend and preside at any meeting of the committee if he so desires, and when he does so attend shall preside at the meeting and be entitled to vote on any question coming before the sub-committee.

(4) The Finance Sub-committee and the Works Sub-committee shall be composed of members of the Miners Welfare Board but the Zonal Sub-Committee may have as its members

persons who are not being members of the Miners Welfare Board but are approved by the Miners Welfare Board.

(5) The meetings and proceedings of every sub-committee shall be governed by the provisions herein contained for regulating the meetings and proceedings of the Miners Welfare Board so far as the same are applicable thereto.

25. Other matters to be considered by the Miners Welfare Board.—The Miners Welfare Board, shall, besides carrying out its statutory duties, consider and advise upon any matter referred to it by Government for advice. It shall also consider the Budget and any other matter that may be placed before it by the Chairman. The Chairman shall place before the Miners Welfare Board any matter if a request to that effect is made by not less than six members.

26. Miners Welfare Board to be informed of the expenditure.—A memorandum detailing any grant or expenditure incurred since the last meeting shall be laid before each meeting of the Miners Welfare Board.

CHAPTER III

HOUSING BOARD

27. Composition of the Housing Board.—There shall be constituted a Housing Board which shall consist of the following members:—

- (i) the Mines Labour Welfare Commissioner, who shall be the Chairman;
- (ii) one official nominated by Government in the Labour Department who shall be the Vice-Chairman ;
- (iii) one official of the Finance Department nominated by Government;
- (iv) one official of the Communications and Works Department nominated by Government;
- (v) Three persons to represent the owners of mines in Northern Zone, Central Zone and Southern Zone, respectively, to be nominated by Government; and
- (vi) three persons to represent the workers in the mines in the Northern Zone, Central Zone and Southern Zone, respectively, to be nominated by Government.

28. Powers of the Housing Board.—(1) The Housing Board shall, subject to the previous approval of Government, frame by-laws—

- (i) specifying the conditions relating to occupation of apartments or houses to be observed by the allottees;

- (ii) providing for the manner in which allotment for the housing accommodation shall be made;
- (iii) specifying the rates at which rent is to be recovered and the manner of recovery; and
- (iv) generally for carrying out the functions of the Board under the Act.

(2) The Housing Board shall submit to Government a statement in Form 'A' as required by sub-section (7) of section 5.

(3) (a) The Housing Board shall prepared and submit in October each year to the Miners Welfare Board and Government an annual statement of accounts in Form 'B'.

(b) The annual account shall be accompanied by a statement of investment in Form "C" made under sub-section (9) of section 5.

(4) The Housing Board shall also maintain separate account for the following items, namely :—

- (a) progressive expenditure on every approved scheme;
- (b) loan re-payment account;
- (c) cost of acquisition of land for buildings; and
- (d) depreciated value at the end of each financial year of buildings whose cost has been debited to the Housing Account.

(5) All agreements and instruments entered into and executed by the Housing Board shall be signed by the Chairman on behalf of the Housing Board.

29. Allocation of expenditure between the General Welfare Account and the Housing Account.—The cost of administering the Fund and the salaries and allowances of the officers and staff employed by the Board shall be apportioned between the General Welfare Account and the Housing Account and debited in the proportion of the credits to the respective accounts.

30. Certain provisions of the Rules to apply to Housing Board.—The provisions of rules 4 to 18, both inclusive, shall apply to the Housing Board and all reference in those rules to the Miners Welfare Board shall be construed as references to the Housing Board.

31. Staff of the Housing Board.—(1) Subject to the budget provision and the provisions of rule 33 the Chairman may appoint technical and secretariat staff to assist him in carrying out his duties may fix the scale of establishment, and the salaries and allowances of officers and servants employed by him and may require security to be taken from them in such instances and to such amount as he thinks fit:

Provided that the appointment of a person to any post on a salary exceeding Rs. 350 per month shall require the previous sanction of Miners Welfare Board.

(2) All persons employed on a monthly basis and paid from the Housing Account shall be deemed to be Government servants and shall be subject to the rules applicable to Government servants.

32. **Budget**—The Annual budget as, prepared by the Housing Board in consultation with the Finance Sub-Committee of the Miners Welfare Board, shall be considered by the Miners Welfare Board each year. Thereafter the budget as finally approved by the Miners Welfare Board shall be forwarded by 1st November, each year for sanction to Government, which may make such alteration therein as it thinks fit before according sanction.

33. **Expenditure of the Housing Board.**—(1) The provisions of rule 20 relating to expenditure shall apply to the expenditure of the Housing Board, except that there shall be read for Rs. 350 in proviso (i) Rs. 200 and for Rs. 10,000 and Rs. 2,000 in proviso (ii) Rs. 5,000 and Rs. 1,000, respectively.

(2) The Chairman may, with the concurrence of the Housing Board, approve any scheme costing less than Rs. 5,000 non-recurring and Rs. 1,000 recurring. All other schemes shall require the sanction of the Miners Welfare Board which shall be applied for by the Chairman after taking advice of the Housing Board.

(3) When the Miners Welfare Board do not approve of a new scheme forwarded by the Chairman of the Housing Board, the Miners Welfare Board shall inform the Chairman of the Housing Board at as early a date as possible, preferably within three months of such decision and the Chairman shall inform the Housing Board accordingly.

34. **Contingent expenditure.**—The Chairman may sanction without reference to the Housing Board, expenditure, on contingencies supplies and service and purchase of articles required for the working of the office of the Housing Board subject to the budget provision and to the condition that the expenditure on any single object does not exceed Rs. 500.

35. **Miners Welfare Board to be informed of the Expenditure.**—A memorandum detailing any expenditure incurred since the last meeting shall be laid before each meeting of the Housing Board and a quarterly statement of expenditure shall be substituted to the Miners Welfare Board.

CHAPTER IV

ASSESSMENT AND RECOVERY

36. **Recovery of duty.**—(1) The duty of excise imposed under section 3 on minerals, shall when such minerals are despatched by rail from mines, be collected by the railway

administration concerned by means of surcharge on freight, and such duty of excise shall be recovered---

- (a) from the consigner, if the freight charges are pre-paid at the forwarding station :
- (b) from the consignee, if the freight charges are collected at the destination of the consignment; and
- (c) from the party paying the freight, if the consignment is booked on the "weight only" system.

(2) Such duty shall when such minerals are despatched from any mine otherwise than by rail, be recovered from the owner and collected in the manner as provided hereinafter in this Chapter.

37. Maintenance of register of despatches and submission of returns.—(1) Every owner shall maintain in Form 'D' a register of despatches of all minerals despatched otherwise than by rail and shall record therein production during the month and the date-wise despatches made therefrom, separately and consecutively. At the close of each month the entries made against each date in the register shall be totalled and the total tonnage despatched during the month shall be entered in the register alongwith the closing balance. The amount of duty of excise payable on the total tonnage despatched at the prescribed rate shall be worked out and record in the register itself.

Explanation.—In calculating the total tonnage despatched, a quantity of less than half a ton shall be ignored and a quantity of half ton or more shall be reckoned as one ton.

(2) Every owner shall submit to the Commissioner in duplicate a return in Form 'D' for each month in accordance with the entries made in the register maintained under sub-rule (1) duly signed by such owner or any person authorized by him in this behalf.

(3) A return so submitted shall reach the Commissioner not later than the last day of the month following the month to which the return pertains.

(4) Where no mineral is despatched in any month the owner shall submit to the Commissioner within the time specified in sub-rule (3) a nil return in duplicate for that month accompanied by a certificate duly signed by such owner to the effect that no mineral was despatched during that month.

(5) Notwithstanding anything contained in this rule, if the Commissioner is satisfied with respect to an owner that no mineral was despatched by him during the preceding twelve months, he may by permit in writing allow him to submit in place of a monthly return a consolidated return in Form 'D' for such period not exceeding one year as may be specified in

the permit. The consolidated return so submitted shall reach the Commissioner not later than the last day of the month immediately following the period specified in the permit.

38. **Provisional assessment and payment of excise duty.**—The amount of duty of excise payable for any month and record in the register maintained under rule 37 shall be deemed to be a provisional assessment of the duty and shall be subject to a final assessment under rule 42.

39. **Manner of payment of duty.**—(1)-The owner shall pay a duty of excise assessed under rule 38 into the nearest treasury not later than the last day of the month following the month for which the duty of excise is payable.

(2) The payment into the treasury shall be made by means of a challan, the remittance being shown as creditable to Government under the Major Head "XXXVI Miscellaneous Department 14—Receipts under the Excise Duty on Minerals (Labour Welfare) Act, 1967".

(3) The challan shall be filled in duplicate, a copy of which shall be retained by the treasury and the other shall be returned to the depositor who will transmit it to the Commissioner as proof of payment alongwith monthly return prescribed in sub-rule (2) of rule 37 after entering the number, date and amount shown in the treasury receipt in both the copies of the return.

40. **Delay in submission of return or submission of incorrect returns.**--If the return for any month does not reach the Commissioner within the time prescribed by rule 37 or incorrect return is submitted to him, the owner shall be punished with a fine which may extend to two hundred rupees.

41. **Late returns and revision of returns.**—If the owner has not furnished the return within the prescribed date or having furnished it discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the order of final assessment is passed.

42. **Final assessment of excise duty.**—(1) If the Commissioner is satisfied that the return submitted by any owner is correct and complete, he shall confirm the provisional assessment referred to in rule 38 as final and send an intimation to that effect to the owner in Form 'E' within three months from the date of receipt of the return.

(2) (a) If the Commissioner is not so satisfied, he may either depute an officer for the purpose of verification of the correctness and completeness of the return with reference to the books and accounts and other relevant records of the mine at its premises, or issue a notice in Form 'F-I' on the owner requiring him to attend either personally or through all duly authorized representatives on the date and at the time and place to be specified in the notice. The Officer deputed by the Commissioner shall be afforded all necessary facilities at the premises of the mine for the purpose of verification as aforesaid.

(b) After verification of the return or after hearing such evidence as the owner may produce in compliance with the notice issued under clause (a) and such evidence as the Commissioner may require on specified points the Commissioner shall as soon as possible, assess the amount of duty due from the owner and such assessment shall be final.

(c) If the Commissioner is satisfied that the return submitted by the owner is correct and complete, he shall confirm the provisional assessment as final. If, on the other hand, under the final assessment a further sum is due from the owner, the Commissioner shall issue on the owner a Demand Notice in Form 'H' requiring the payment of balance due within the time prescribed therein.

(d) If any owner having furnished a return for a month fails to comply with any of the terms of the notice that may be issued on him under clause (c) the Commissioner shall assess the amount of the duty from him, which, in his judgment, is just and proper, and such assessment shall be final.

(3) If any owner does not furnish it return in Form 'D' for any month by the prescribed date in the manner laid down in rules 37 and 39. the Commissioner shall after giving the owner a reasonable opportunity of being heard by the issue of a notice in Form 'F-2' assess the amount of duty due from him which in his opinion is just and proper, and the owner shall also be punished with fine which may extend to two hundred rupees.

(4) If, upon information which has come into his possession the Commissioner is satisfied that an owner has actually despatched during a month minerals otherwise than by rail and has thereby become liable to pay duty under section 3 but has failed to furnish a return in respect of that month and to pay the amount of provisional assessment on that basis by the last day of the month following the month in which he has despatched the minerals, the Commissioner shall, after giving the owner a reasonable opportunity of explaining the reasons for the failure by the issue of a notice in Form 'F-3' assess the amount of duty due from him. which, in his opinion, is just and proper in respect of that month and the owner shall also be punishable with fine which may extend to two hundred rupees.

(5) The Commissioner shall fix a date ordinarily not earlier than thirty days from the date of issue of a notice in Form 'F-1' or Form 'F-3', for producing such accounts and documents as he may require and for considering any objection which the owner may wish to offer.

(6) After considering any objection made by the owner and any evidence produced in support thereof, the Commissioner shall assess the amount of the duty to be paid by the owner and shall briefly record his findings and pass his final assessment order in Form 'G'.

(7) The amount of duty thus assessed, the date by which the amount so assessed is to be deposited (which shall not ordinarily be earlier than thirty days from the date of issue of Demand Notice) and any other particular connected therewith shall be specified in the Demand Notice in Form 'H'.

(8) The mode of payment into the treasury of the amount specified in the Demand Notice in Form 'H' shall be the same as laid down in rule 30; provided that the copy of the treasury challan intended for transmission to the Commissioner shall be forwarded to him with a covering letter quoting reference to the Demand Notice.

43. **Recovery of duty on minerals which have escaped assessment.—If—**

- (a) the Commissioner has reason to believe that by reason of the concealment by the owner of the particulars of despatches of minerals from any mine, such despatches have escaped excise duty; or
- (b) notwithstanding there has been no such concealment of particulars as is mentioned in clause (2) on the part of the owner, the Commissioner has in consequence of information in his possession reasons to believe that any despatches of minerals from a mine have escaped excise duty.

The Commissioner may, in cases falling under clause (a) at any time within four years and in cases falling under clause (b) at any time within two years of the end of the month, the return in respect of which should have included such despatches of minerals which have escaped assessment assess the excise duty payable thereon and all the provisions of these rules shall apply to the excise duty so assessed as if assessment were included in the final assessment of excise duty under rule 42:

Provided that the Commissioner before exercising the powers conferred upon him under this rule shall give this owner a reasonable opportunity of being heard.

44. **Recovery of unpaid excise duty and penalty.—**(1) Any amount of duty of excise which remains unpaid after the date specified in the Demand Notice and any amount of penalty which is imposed on an owner for violation of any of the provision to these rules shall be recovered arrear of land revenue and shall be credited, to Government in the manner specified to rule 39.

(2) The Commissioner shall (in order to recover the unpaid amount of cess and also the penalty) apply to the Collator of the District in which the mine is situated or the District in which the mine is situated or the District where the office of the firm is situated for the transacting business, for the recovery of the amount remaining unpaid.

(3) The Collector shall send a report to the Commissioner, by the 10th of each month showing the amount recovered by him during the preceding month.

45. **Review.—**(1) Within thirty days from the date of issue of Demand Notice in Form 'H', any owner may submit a petition to the Commissioner asking for a review of such assessment provided that no such petition shall be entertained unless the Commissioner is satisfied that the amount assessed has been paid by the owner into a treasury as required under rule 42.

(2) Every petition for review shall be accompanied by a memorandum setting forth clearly the principal grounds of objection against the assessment made together with a copy of the treasury challan showing that the amount assessed has been paid to government and a certified copy of the assessment order.

(3) The Commissioner shall, after verifying the fact of Assessment from the record of his office, satisfy himself as to the correctness of the grounds in the petition, and if he finds that a *prima facie* error of judgment has been made, shall issue an order either reducing or annulling the assessment.

(4) If, on the other hand, the records in his office reveal that assessment has been made correctly, the Commissioner shall after giving the petitioner an opportunity of being heard, issue an order confirming the assessment. The order of the Commissioner shall be final.

(5) The Commissioner shall record his decision in writing.

(6) The petitioner shall be entitled to a copy of the Commissioner's orders on the petition for review free of cost and it shall be furnished to him as soon as possible after the orders are passed.

(7) So much of the duty originally assessed upon and paid by the owner as is found not to be due from him as a result of review under sub-rule (1) shall be refunded to the owner or adjusted in the account of the owner, as the Commissioner may deem fit, on the basis of the orders on the petition for review.

(8) Any refund under sub-rule (7) shall be made in cash by drawing the amount from the treasury on an ordinary contingent bill on which shall be specified the review case, number, date of the review order and the number, date and the amount of treasury challan.

46. **Records of collection.**—(1) For the proper account of the duty collected under these rules, the Commissioner shall maintain records to show the following particulars along with any other particulars required:—

- (a) Assessment and collection of duty.
- (b) Particulars of petitions and orders thereon.
- (c) Refunds.

(2) All the papers relating to the assessment of duty in respect of a mine shall be kept together and shall form part of assessment record.

47. **Remittance of excise duty.**—(1) The total amount of excise duty collected by the railway administration less—

- (a) authorised refunds,
- (b) a deduction of such percentage as government may fix towards the cost of collection shall be remitted quarterly to the State Bank of Pakistan at Lahore, under advise to the Accountant-General. West Pakistan, Lahore.

(2) An amount equivalent to the amount of excise duty credited to the Provincial Revenues under sub-rule (1) shall be transferred to the Fund in a special account under the West Pakistan Government.

48. **Refund and recoveries.**—(1) When the amount of the excise duty has not been collected either wholly or in part, or where the amount collected is in excess of the amount due, the railway administration shall deal with the undercharge, or over-charge, as the case may be, on the same principles as apply to undercharges and over-charges, in regard to railway freight charges.

(2) When it is proved to the satisfaction of Government or any person authorised in this behalf by Government that any mineral on which the duty of excise under section 3 had previously been collected, Government or the person authorised in this behalf by Government may order refund of an amount equal to the duty collected on such minerals to the persons from whom such duty was collected.

CHAPTER V

DISPENSARY SERVICES

49. **Standard.**—(1) The standard of dispensary services to be provided by the owners for the purposes of sub-section (2) of section 5 shall be such as laid down in Appendix 1.

(2) The prescription of standards, so far as medical care is concerned, has been made on the basis of working population. The minimum staff requirements for a dispensary are given in Appendix I, provided however that in the case of any dispensary which was in existence on the date of coming into force of these rules, the Commissioner may, in his discretion waive the general minimum requirements if he is satisfied that such dispensary is being efficiently run and serves the purpose for which it exists.

50. **Inspection.**—The dispensary services maintained by the owner shall be inspected at intervals not exceeding one year by such Medical Officer as may be appointed by the Chairman for the purpose. The Medical Officer shall, if the dispensary conforms to the standard laid down, issue a certificate in Form I. which shall be valid for a period of one year from the date of issue.

51. **Submission of periodical returns.**—Each owner whose mine is served by the dispensary shall submit to the Commissioner—

- (i) in January and July of each year, a statement showing the total amount of minerals despatched during the preceding six months from his mines;
- (ii) in January of each year, certified statement of the expenditure incurred on the dispensary during the preceding twelve months; and
- (iii) in January of each year, a certified statement of number of persons employed in the mines and treated in the dispensary showing the nature of disease treated during the preceding twelve months.

52. **Dispensary services by Government.**—(1) Government may establish hospitals at suitable places in the mining areas in which 2,000 persons or more are employed daily in the mines within a radius of twenty-five miles from it, if no other hospital of the Health Department or Local Body of the standard laid down in Appendix I already exists. Such hospitals shall provide facilities for indoor treatment for not less than five patients and shall be maintained under the supervisions of a qualified medical Graduate.

(2) Government may establish medical centres at suitable places in the mining areas in which less than 2,000 persons are employed in mines within a radius of fifteen miles and where there is no hospital for the exclusive use of mine workers. Such medical centres shall be maintained, under the supervision of a qualified Medical Officer.

53. **Supervision.** (1) The Zonal Sub-committees, constituted under clause (iii) of sub-rule (1) of rule 24 shall be consulted from time to time but not less than four times in a year, as to the management and working of the hospital and medical centre set up by Government.

(2) The Zonal Sub-committee may, subject to the approval of the Commissioner make bye-laws consistent with the Act for all or any of the following purposes, namely:—

- (a) for regulating working hours of the hospitals or medical centres set up or established under the provisions of this chapter and visiting hours for outdoor patients and visitors;
- (b) defining the duties of members of staff employed in such hospitals or medical centres;
- (c) admitting persons as indoor patients to such hospitals and medical centres;
- (d) regulating expenditure on diet to be provided to patients;
- (e) levying medical fee or prescribing charges for medical treatment and diet, from persons other than minors;
- (f) for maintaining discipline in such hospitals or medical centres; and

- (g) for maintaining proper record and accounts of receipts and expenditure in such hospitals or medical centres.

54. **Duties of Medical Officers.**—A Medical Officer incharge of each hospital or medical centre set up or established under the provisions of this chapter shall perform such functions and duties as may be assigned to him by the Commissioner. Such functions and duties may relate to—

- (a) rendering efficient medical service to patients;
- (b) complying with all the general health and medical rule prescribed by the Provincial Health Directorate for conduct of Medical Officer incharge and his subordinate staff, procedure of treatment, maintenance and discipline;
- (c) maintaining complete record of equipment, instruments, plants, mobile dispensaries and ambulance vans;
- (d) maintaining proper account and receipts and expenditure in hospitals or medical centres and presenting them at the meeting of the Zonal sub-committee;
- (e) visiting misers camps and colonies and rendering free medical treatment to miners; .
- (f) prescribing diets for the patients; and
- (g) submitting such information, reports and statements, etc., as may be required from time to time by the Commissioner or any other authority.

CHAPTER VI

GRANTS

55. **Condition of grants.**—(1) In each case in which a grant is made by Government from the Fund to a local authority or the owner, in aid of any .scheme approved by Government for any purpose for which the fund may be utilized, Government shall impose such conditions as it may consider necessary for ensuring—

- (a) that the work for which the grant is made is duly and promptly executed and the money utilized for the purpose for which it is granted ;
- (b) that the data on which the grant is calculated are in accordance with facts;
- (c) that any particulars which Government may from time to time require in the proper discharge of its responsibilities are duly and promptly supplied;

- (d) that all necessary facilities are afforded for any inspection by persons duly authorised by Government for the purpose of clause (a) or for checking the correctness of any information that may have been supplied under clause (c) or for the collection of any information; and
- (e) that proper accounts of the money granted are kept and are submitted to audit by such persons as Government may "authorise in this behalf.

(2) Before making a grant from the Fund to a local authority or the owner, Government shall require such local authority or owner to execute a bond for the fulfillment of the conditions imposed by Government under sub-rule (1).

(3) It shall be a condition of every bond executed under sub-rule (2) that in the event of the local authority, or the owner violating any condition imposed under sub-rule (1), such local authority or the owner shall be liable to pay to Government such sum or sums as may be specified in the bond, as may be directed by Government with due regard to the circumstances of each case. Such sum shall, in the case of an owner, be recovered from him as arrear of land revenue through a Recovery Memo to be sent to the Collector having jurisdiction.

CHAPTER VII

MISCELLANEOUS

56. **Maintenance of Account**—(1) The amount of the cess collected under section 3 shall be initially credited to the Major Head " XXXVI—Miscellaneous Department—14—Receipts under the Excise Duty on Minerals (Labour Welfare) Act, 1967" and then transferred monthly in the prescribed proportion to the General Welfare Account or Housing Account of the Fund under section "P—Deposits and Advances—Deposits not bearing interest (B)— Reserve Funds Excise Duty on Minerals (Labour Welfare) Fund" in the public account of Government for expenditure on mining industry.

(2) Any grant-in-aid and miscellaneous receipts under the General Welfare Account shall be initially credited to the Major Head " XXXVI—Miscellaneous Department—14—Receipts under the Excise Duty on Minerals (Labour Welfare) Act, 1967" and subsequently transferred to the General Welfare Account of the Fund in the manner prescribed in sub-rule (1).

(3) The receipt of rent from the housing accommodation constructed out of the Housing Account of the Fund as well as other receipts to the Housing Accounts, and the Expenditure incurred by the Housing Board from the Housing Account of the Fund shall be credited or debited direct to the Housing Account of the Fund.

(4) The expenditure from the General Welfare Account of the Fund as well as the proportionate share of the expenditure on the staff debitable to the Housing Account of the Fund under rule 29, shall be debited in the first instance to the Head " 47—Miscellaneous Departments—Expenditure connected with the Administration of the Excise Duty on Minerals

(Labour Welfare) Act, 1967" under the distinct detail heads. The entire expenditure will ultimately be recovered from the Mines Labour Welfare Fund.

57. **Statement of Account.**—The account of the Fund shall be maintained and audited in the same way as any other Fund administered by Government.

58. **Statistics and other information to be furnished.**--(1) The owner shall furnish such statistics or other information as Government or any person authorized by Government may by written order require for the purpose of the Act, in such form and manner and within such time, as may be specified in the order.

(2) Any owner, who without reasonable excuse fails to furnish the statistics or other information required under sub-rule (1) by Government or the authorised person, or furnishes statistics, or other information containing a statement, entry or detail which is not to the best of his knowledge or belief to be true, shall be punishable with fine which may extend to two hundred rupees.

FORM 'A'

[Rule 28 (2)]

STATEMENT OF ESTIMATED RECEIPTS INTO AND EXPENDITURE
FROM THE HOUSING ACCOUNT OF THE FUND FOR THE FINANCIAL
YEAR.....

Receipts	Actual for the preceding financial year	Revised estimate for the current financial year	Estimates for	Expenditure	Actual for the preceding financial year	Revised estimate for the current financial year	Estimates for
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
1. Cell collection (amount apportioned for the housing account of the Fund at the rate of ...).	Administrative charges (share of expenditure to be charged to the housing account of the Fund).	..	..	..
				(a) Cost of preparing scheme.			
2. Loan sanctioned by Government.		(b) Cost of acquisition of land,			
3. Rents realised from housing accommodation	(c) Cost of construction.	..	..	..
4. Interest or investment	(d) Maintenance and repair charges.			
5. Miscellaneous Receipts.	(e) Tools and plants Sinking Fund subscription.	..	..	..
				Grants to local authorities or owners of Mines in aid of approve scheme.	..	..	..
Total	Total ..	..	..	..

FORM 'B'

[Rule 28 (3) (a)]

ANNUAL STATEMENT OF ACCOUNTS OF THE HOUSING FUND
FOR THE YEAR.....

Receipts	Actual for the year	Expenditure	Actual for the year
1	2	3	4
	Rs.		Rs.
Opening balance		Administrative charges (share of expenditure to be charged to the housing account of the Fund).	
1. Cess collections (amount apportioned for the housing account of the Fund at the rate of—).		Expenditure on house-build- ing schemes :—	
2. Loan sanctioned by Gov- ernment.		(a) Cost of preparing scheme.	
3. Rent realised from housing accommodations		(b) Cost of acquisition of land.	
4. Interest on investments.		(c) Cost of construction.	
5. Miscellaneous receipts.		(d) Maintenance and repair charges.	
		Sinking Fund subscriptions.	
		Grant to local authorities or owners of mines in aid of approved schemes.	
		Closing balance—	

FORM 'C'

[Rule 28 (3) (b)]

STATEMENT OF INVESTMENT

No. and date of Govern- ment's letters sanc- tioning the invest- ments	Nature of invest- ments, i.e., Government paper	Book value, i.e., cost including brokerage and other charges	Face value	Market value
1	2	3	4	5
		Rs.	Rs.	Rs.
Total				

FORM 'D'

[Rule 37]

RETURN OF ACTUAL PRODUCTION AND DESPATCHES OF
MINERALS AND DUTY ASSESSED AND PAID ON A PROVISIONAL
BASIS

Name of the owner of the mine

Full address.....

Month of production and despatch.....year.....

Number of workers employed during the month.....

A. Sl. No.	Date of despatch	Name and address of consignee	Destination	Quantity despatched	Calculation of duty	Particulars of deposit into Treasury
1	2	3	4	5	6	7

Paid into.....
(Treasury names)
on.....(date with month and
year) as per copy of Treasury
Challan No.....enclosed
herewith

Total Mines Labour Welfare Fund

Cess on.....tons at Rs.....

- B. 1. Opening stock on the 1st day of the Month to which the return pertains.....tons.
2. Production of Minerals during the months of.....tons.
3. Total.....tons.
4. Despatches during the month.....tons.
(i) By rail.....tons.
(ii) By road.....tons.
5. Total.....tons.
6. Closing stock on the last day of the month to which the return pertains.....tons.

Certified that the above statements are true to the best of my knowledge and belief and are based on the record maintained in my mines.

No.....dated.....and place. Signature.....
(Owner).

FORM 'E'

[Rule 42 (1)]

CONFIRMATION OF PROVISIONAL ASSESSMENT

To

_____ (Mines)

_____ (Address)

With reference to the return in Form 'D' of the Excise Duty on Minerals (Labour Welfare) (West Pakistan) Rules, 1969, submitted by you in respect of the month(s) of _____ 19 _____. You are hereby informed that the provisional assessment of cess on _____ tons amounting to Rs. _____ (Rupees _____ only) paid by you as per _____ Treasury Challan No. _____ dated _____ has been confirmed.

Seal of the Commissioner.

Commissioner.

No. _____

Place _____

Date _____

FORM 'F-I'

[Rule 42 (2) (a)]

_____ (Mines)

_____ (Address)

Whereas I desire to satisfy that the return in Form 'D' filed by you for the month of _____ 19 _____. is correct and complete.

Your are hereby directed to appear in person or through a duly authorised representative before _____ (Person)

On _____ (Date) at _____ (Time) and to produce on _____ (Date) at _____ (time) _____ cause to be produced at that time the accounts and documents specified below together with any objection which you may wish to prefer and to produced any evidence you may wish to adduced in support thereof.

In the event of your failure to comply with this notice, I shall proceed to assess the duty to the best of my judgment under rule 42 of the Excise Duty on

Minerals (Labour Welfare) (West Pakistan) Rules, 1969, without further reference to you.

Seal of the Commissioner.

Commissioner.

No

Date

Place

Particular of accounts and documents required :-

1. Books of accounts for the month(s) in question in general and records of production and despatches together with the records of bills in particulars.
2. Complete record of road/rail permits issued by any authority during the period in respect of this Mineral.
3. Any other subsidiary record showing the production and despatches by road/rail/river made during the month(s).

FORM 'F-2'

[Rules 42 (3)]

To

.....(Mines).

.....

.....(Address).

Whereas you have not furnished a return in Form 'D' in respect of the month(s)19 , by the prescribed date(s).

Your are, therefore, required to submit a return within one calendar month from the date of issue of his notice, for the month(s) of19 in Form 'D' of the Excise Duty on Minerals (Labour Welfare) (West Pakistan) Rules, 1969.

In the event of your failure to comply with this notice I shall proceed to assess the duty to the best of judgment under rule 42 (3) of the Excise Duty on Minerals (Labour) Welfare) (West Pakistan Rules), 1969, and you will also further be liable to prosecution under rule 340 of the said rules.

Seal of the Commissioner

Commissioner.

No

Place

Date

FORM 'F-3'
[Rule 42 (4)]

_____ (Mines).

_____ (Address)

Whereas it appears that you have despatched Minerals by road/river/rail during the month(s) of _____ 19____ but. have failed to furnish return in Form 'D' under rule 37 (2) of the Excise Duty on Minerals (Labour Welfare) (West Pakistan) Rules, 1969.

You are, therefore, directed to appear in person or through a duly authorised representative before _____ at _____

(person)
_____ on _____ at _____
(place) (date) (time)

and to produce or cause to be produced at that time the accounts and documents specified and lodge at that time any objection which you may wish to do in support thereof and you will further be liable to a prosecution under rule 40.

In the event of your failure to comply with this notice I shall proceed to assess to the best of my judgment under rule 42 of the Excise Duty on Minerals (Labour Welfare) (West Pakistan) Rules, 1969.

(Seal of the Commissioner.)

Commissioner.

No. _____

Place _____

Date _____

Particulars of accounts and documents required :-

- (1) Books of accounts for the month (s) in question in general and records of production and despatches) together with records of bills in particulars.
- (2) Complete record of road/river/rail permit issued by any authority during the period in question in respect of this mineral.
- (3) Any other subsidiary record showing the production and despatches by road/river/rail made during the month.

FORM 'G'

[Rule 42 (6)]

ORDER OF ASSESSMENT

District in which the Mine is situated _____

Assessment Case No. _____ of 19____

1. Year of assessment _____ month for which assessment is made.
2. Name of the Mine assessed.
3. Location of the Mine.
4. Full Postal address.
5. Account books etc., produced, if any
6. Rule and sub-rule under which assessment is made.

- 7. Total tons _____ despatched by road/river/rail as per return furnished by the Mines (Mineral) _____ tons.
- 8. Total tons of _____ despatched by road/rail/river as determined on (Mineral) the basis of the books of account produced or to the best judgment of the Commissioner.
- 9. Amount of cess assessed at the rate of () per ton of Mineral despatched by road/river/rail on the basis of item 8 above Rs _____ Ps. _____

(Seal of the Commissioner).

(Assessment order in brief

No. _____

Date _____

Place _____

Commissioner.

Certified copies of the assessment order may be obtained from the Commissioner's office on payment to him a fee of Rs. 5 for each copy. The amount paid on this account shall be credited by the Commissioner to the Provincial Head "XXXVI-Misc-Department-14 Receipt" under the Excise Duty on Minerals (Labour Welfare) Act, 1967.

FORM 'H'

[Rule 42(2)(c)]

DEMAND NOTICE

To

..... (Proprietor/Partner/Director/Manager/
Agent of Mines

at

..... Location of
Mines..... P.O. District.....

In continuation of the notice in Forms F. 1/F-2/F-3 issued to you per registered post on the day of 19, you are hereby informed that your total despatches of (.....) Mineral by road/river during the month (s) of 198, has been finally determined at tons and accordingly cess amounting to Rs. only is payable by you. (Rupees) (in words).

2. You are hereby directed to pay the sum of Rs. (Rupees) (in words) only as detailed below into the nearest Government treasury on or before day of 19, and to produce before the Commissioner a copy of the relevant Treasury Challan as proof of payment not later than the day

of.....19 . failing which the said sum of Rs.....
(Rupees.....)
 (in words)

only will be recoverable from you as an arrears of land revenue.

Details of assessment to :—

1. Amount of cess payable Rs.....
2. *Deduct*—amount already paid by you as per Treasury
 Challan No.....dated.....

Net amount payable Rs.....

(Seal of the Commissioner)

Commissioner.

No.

Date

Place

FORM 'I'

[Rule 50]

INSPECTION REPORT ON DISPENSARY

Inspection report of.....the.....
Dispensary at.....by the.....
for the yearending.....
19

1. Name of Mines served by the Dispensary.
2. Number of workers for which it caters.
3. Date and hour of inspection.
4. Date of last inspection.
5. Dispensary Building—
 - (a) Condition of Dispensary Building.
 - (b) Does the accommodation provided conform to the prescribed standard ?
6. Medicines —
 - (a) In the supply sufficient and according to the prescribed scale ?
 - (b) Are the poisons labelled and kept separately under lock and key ?
7. Surgical instruments and equipment—Are they sufficient and in good order ?
8. Staff Acquittance Rolls—Are they in order and up-to-date ?
9. Registers and returns—Are these properly kept and regularly submitted
10. Establishment —
 - (a) Officer-in-Charge —
 - (i) Part-time/whole time.
 - (ii) Name and qualifications.
 - (b) Designation and pay of staff—
 - (i) Medical Graduate.

- (ii) Compounder.
- (iii) Midwife.
- (iv) Male Dresser.
- (v) Female Dresser.
- (vi) Sweeper.
- (vii) Chowkidar.

(c) Attendance Register-Do the staff attend regularly ?

11. Annual expenditure on —

- (a) Establishment.
- (b) Medicines.

12. Out-patients —

- (a) Number seen at the time of visit.
- (b) Total number of new patients treated in current year up-to-date.
- (c) Total number of old patients treated in current year up-to-date.
- (d) Total treated during the last year.
- (e) Do the entries on ticket of patients present tally with the entries on the register.
- (f) Are there any arrangements for treating females apart from males.

13. Are you satisfied with the working of the dispensary ? If not, what suggestions can you make for its improvements ?

I certify that I have inspected the dispensary noted above and that it conform to the/does not conform in the following respect of standard laid down in the Excise Duty on Minerals (Labour Welfare) (West Pakistan) Rules, 1969.

Date.....

Signature of Inspecting Officer.

Signature of the Commissioner.

APPENDIX I

[Rule 49]

STANDARD OF DISPENSARY SERVICES TO BE PROVIDED BY OWNERS OF MINES FOR THE PURPOSES OF SUB-SECTION (2) OF SECTION 5 OF THE EXCISE DUTY ON MINERALS (LABOUR WELFARE) ACT, 1967

I—Building

Dispensary catering for 1,000 workers or less-Size of rooms—

	<i>Sq. Foot.</i>
Waiting room of covered verandah	32' x 10' = 320
Consulting room	14' x 12' = 168
Dispensary and store	14' x 12' = 168
Outside latrines and wash	3' x 8' x 6' = 144
Total floor area of building including three outside lavatories	<u>912</u>

Dispensary catering for 1,001 to 2,000, workers—

	<i>Sq. Foot</i>
Waiting room of covered verandah	36' × 14' = 504
Consulting room	16' × 14' = 224
Minor Operation room	14' × 14' = 196
Store	14' × 14' = 196
Dispensary	16' × 14' = 224

Total floor area of building including four outside lavatories	1,776

Dispensary catering for 2,001 to 3,000 workers :—

Waiting room or covered verandah	40' × 16' = 640
Consulting room	16' × 16' = 256
Minor Operation room	16' × 16' = 256
Store	20' × 16' = 320
Laboratory and Office	16' × 12' = 192
Inside Wash	5' × 8' = 40
Inside Lavatory	5' × 8' = 40
Store	6' × 8' = 48
Outside Lavatories (4)	192

Total floor area of building including four outside Lavatories :—	2,752

II—Staff

(i) for 500 workers or less --

1. Qualified Medical Graduate	1	Part time.
2. Qualified Compounder-cum-Dresser	1	" "
3. Qualified Midwife-cum-Dresser	1	" "
4. Sweeper	1	" "
5. Chowkidar	1	" "

(ii) for 500 to 1 000 workers--

1. Qualified Medical Graduate (Full-time)	1	Full time.
2. Qualified Compounder-cum-Dresser	1	" "
3. Qualified Midwife-cum-Dresser	1	" "
4. Sweepers	2	" "
5. Chowkidar	1	" "

(iii) for 1,000 to 2,000 workers --

1. Qualified Medical Graduate	1	" "
2. Part-time Medical Women Graduate	1	" "
3. Qualified Midwife-cum-Dresser	1	" "
4. Qualified Compounder	1	" "

						Full time
5. Male Dresser	..	..	..	..	..	1 " "
6. Sweepers	..	..	..	..	..	2 " "
7. Chowkidar	..	..	..	..	..	1 " "
(iv) for 2,000 to 3,000 workers :—						
1. Qualified Medical Graduate	..	..	..	..	..	1 " "
2. Qualified Medical Woman Graduate or Licenciate					..	1 " "
3. Qualified Compounder	..	..	..	..	..	1 " "
4. Qualified Midwife	..	..	..	..	..	1 " "
5. Male Dresser	..	..	..	..	..	1 " "
6. Female Dresser	..	..	..	..	..	1 " "
7. Sweepers	..	..	..	..	..	2 " "
8. Chowkidar	..	..	..	..	..	1 " "
