

## SECTION IV. GENERAL SYSTEM OF TREASURY CONTROL.

**T.O. 4.** –Unless in any case the Governor, with the concurrence of the Auditor General, otherwise direct, there shall be in every district a treasury under the charge of a Treasury Officer. If moneys standing in the public account are, in any district, not deposited in the Bank, the treasury of that district shall be divided into two departments; that of the accounts, under the charge of an Accountant, and that of the cash under the charge of a treasurer.

**T.O. 5.** –in any treasury in which a Government servant of the Pakistan Audit Department has not been appointed, as such, to be Treasury Officer, the following orders will apply.

**T.O. 5(a).** –The treasury shall be in the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but not divest himself of administrative control. He shall be responsible for the proper observance of these orders and for the punctual submissions of all returns required from the treasury by the Governor-General and the State Bank of Pakistan.

*Note 1. The responsibilities of the Collector and the Treasury Officer in respect of the business of the treasury are detailed in rules 336 to 338 of the Financial Rules of the Government of Sindh.*

*Note 2. The collectors are authorized to appoint the Head Accountants at treasuries to the immediate control of the treasury during the unavoidable absence of the Treasury Officers from their offices. Early intimation of the issue of such orders should be sent to the audit officer and a copy of the orders together with a specimen signature of the Head Accountant so authorized should also be sent to the local branch of the State Bank of Pakistan, if there is a branch of the Bank at the District Head Quarters.*

*In case where owing to this absence from the Head Quarters, it is not possible for the Collector to issue an order in advance, the Treasury Officer may report the circumstances to the Collector and entrust the Head Accountant with the control of the treasury and send an intimation to the Bank to that effect. The Collector will however confirm the Treasury Officer's action later on and send intimation to that effect to the audit office and the State Bank.*

**Sub. R. 1.** –The responsibility for the proper management and working of the district treasuries rests entirely with the local revenue officers acting under the orders of the Provincial Government and no portion of this responsibility should be imposed on the Comptroller. The system of inspection of treasuries by officers of Accounts Department has been substituted for inspections previously carried out by Commissioners or other supervising officers, and is not intended to relieve the District Officers of their responsibilities in the matter of management and inspection.

**T.O. 5. (b).** –The duty of verifying and certifying the monthly cash balance, if any, in the treasury, and of submitting the monthly accounts in such form or forms and after such verification as the Auditor General may prescribe, shall be undertaken by the Collector or by

such other officer as the Governor may specify. It must be performed by the Collector in person at least in every period of six months.

**Sub. R. 2.** –The Collector when at headquarters must always verify the district treasury balance in person and sign the accounts which are to be rendered to the Deputy Controller of Currency and the Comptroller. When he is absent on tour on the 1<sup>st</sup> of the month the duties may be entrusted to the senior gazetted subordinate of the district staff present at headquarters, not being the officer in charge of the treasury, to any of his assistants, or District Deputies in permanent charge of talukas. The Collector should, however, himself perform the duty in person at least once in every six months. The fact of his absence must be distinctly noted in the returns and accounts.

**Sub. R. 3.** –If neither the Collector nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature, the cash balance may be verified and the accounts be signed by the Treasury Officer but the absence of all other officers as above must be certified on the face of account and the cash balance should be verified by another officer and reported to the Deputy Controller of the Currency and the Comptroller as soon as any such other officer returns to headquarters.

*Note I. the responsibility of the Collector in respect of the verification is also laid down in rule 336 (I) of the Financial Rules of the Government of Sindh.*

*Note II. The ordinary detailed rules for the procedure of verification of treasury cash balance are given in Article 20 of the Resources Manual.*

**T.O. 5 (c)** –A change of the incumbent of the office of Collector shall at once be reported to the Principal Auditor concerned by the incoming Collector, who shall certify to the Principal Auditor the amount of the cash balance, if any, which he has taken over. The certification shall be submitted in such form and after such verification as the Auditor General may prescribe.

**T.O. 6.** –In any treasury in which a Government servant of the Pakistan Audit Department has been appointed, as such, to be Treasury Officer, the duties of the Collector in relation to the custody of moneys in the treasury shall be such as the Governor with the concurrence of the Governor-General may specify.