

**SECTION V**  
**PAYMANE OF GOVERNMENT MONEYS INTO THE PUBLIC ACCOUNT**

**T.O. 7.** Except as provided in order 8, all moneys received by Government servants in their capacity, other than moneys withdrawn form the public account under the provisions of Section VIII below, shall without undue delay be paid in full into a treasury or into the Bank and shall be included in the general balances of Government. Departmental receipts shall not be appropriated to meet departmental expenditure except with the sanction of the Governor-General in Council.

**Sub. R. 4.** In the following cases this order has been relaxed by the Governor-General :

- (a) Money received in the Civil, Revenue and Criminal Courts may be appropriated to meet expenditure on services of summons, diet money of witness, etc.
- (b) Government servants appointed Notaries Public, under Act XXVI of 1881, are allowed to defray legal expenses incurred by them in the discharge of their duties as such out of the fees received by them.
- (c) Cash receipts of the Public Works Department, the balances only being credited to Government, may be temporarily used (i) for current works expenditure and (ii) in very exceptional cases, for disbursement of pay and traveling allowance where this course has been authorised by the Comptroller, with a view to prevent any abnormal delays in payment.
- (d) Cash receipts of the Forest Department may be used for meeting immediate local expenditure.
- (e) The use by the Jail Superintendent, under Departmental regulations, of cash found on the persons of prisoners at the time of their admission to Jail is permitted for the repayment of similar sums due to other prisoners on their replace.

**T. O. 8.** In certain exceptional cases, Government servants may be permitted to open a separate account with a bank and to pay into it moneys received by them in their official capacity. The conditions on which such permission may be given are detailed in Appendix-A.

**T. O. 9. (a)** The procedure to be adopted by Government servants in paying into treasuries moneys derived form sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor with the concurrence of the Auditor General.

**I. Departmental Officers.**

**Sub. R. 5.** Any person paying money into a Government treasury will present with it a memorandum (challan), which will show distinctly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer except receipts for cash and cheques (other than pre-audit cheques issued by the Comptroller) paid for service stamps, which should be signed by the Treasury Officer.

*Note: the above rule, is so far as it relates to the signing of receipts for sums of less than Rs. 500 by the Accountant and the Treasurer, does not apply to sub-treasuries.*

**Sub. R. 6.** Printed forms of challan should be supplied by the treasury which may be with advantage be bi-lingual. They should be presented in duplicate; one copy will be returned to the tenderer duly signed as a receipt and the other retained in the treasury for record. The presentation of triplicate challans is allowed in cases where the triplicate is necessary for recording the remittance transaction.

**Sub. R. 7.** A Public Works Officer, who has frequently to make remittances, will keep a book (T.O. Form No. I) in which he will enter all his remittances to the treasury. This book should accompany the cash and challan to be received by the treasury.

**Sub. R. 8.** Duplicate challans are not required, when remittances are made to a treasury for obtaining Remittance Transfer Receipts and Sub-Treasury Cash Orders; or when such remittances are accompanied by Remittances and Pass Books in which the Treasury Officer is required to acknowledge the receipt of the remittance.

**Sub. R. 9.** A Treasury Officer will receive Forest Revenue:

- 1) when paid in by a Forest Officer; or
- 2) when the challan is countersigned by a Forest Officer; or
- 3) when the Treasury Officer is specially authorised by a Forest Officer to receive it. In such cases a copy of the challan will be forwarded by the Treasury Officer Direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

**Sub. R. 10.** Remittances by Forest Officers may be in cash or partly in cash and partly by cheque, wholly by a cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the challan or remittance note.

**Sub R. 11.** If a Public Works Officer sends a cheque as a remittance to the treasury, the cheque should be drawn in his own favour and endorsed by himself with the words "Received payment by transfer credit to the Public Department".

*Note: this rule does not apply to receipts realized by short payment on bill or other vouchers.*

**Sub. R. 12.** Remittances made to local head officer of the State Bank of Pakistan of cheques paid in as Public Works receipts should be entered in the remittances book, but in the place for the treasury receipt should be entered "By Bank Cheques" and the book need not be sent with the remittance, provided that the cheques are always endorsed as prescribed in the preceding rule.

## II. Treasuries

**Sub. R. 13.** The memorandum with which money is presented to be paid in will be handed first to the Accountant (treasury clerk) who, if it is in order in all respects, will sign it. Next, the person making the payment will present it with the cash to the Treasurer, who will count and test the money, enter the amount in his own book, and sign the slip which will again be taken to the Accountant for entry in his cash book and for the preparation of a formal receipt for his own or the treasury Officer's signature. Such a receipt only will be a proper acquittance. If the memorandum is in duplicate one copy may be made use of for the receipt given by the treasury.

**Sub R. 14.** Receipts for sums less than Rs. 500 do not require the Treasury Officer's signature. All receipts will, however, be signed by the Accountant; and as those for sums received by transfer in account order, designate the person who shall attach the second signature in the case of sums under 500.

**Sub. R. 15.** The Public Works and some other Departments, send a remittance book with their payments to the treasury. The treasury receipt should be given in it. The usual memorandum (or challan) is required, in addition to the remittance book, for use in the treasury.

**Sub. R. 16.** When slips in duplicate are tendered with cash the Accountant may initial both, and receiving both back signed from the Treasurer may complete his signature on one and return it as a receipt to the person who makes the payment first obtaining, in the case of sums of Rs. 500 and upwards, the signature of the Treasury Officer.

**Sub. R. 17.** Cash should not be received from officers of Government for supplies of service stamps which should be made only under Financial Rule 87. nor should any receipts be granted for such supplies except when payment is made therefore by a cheque drawn by an officer of the indenting department and not by a pre-audit cheque issued by the Comptroller. See also paragraph II (b) of Appendix 3 to the Financial Rules of the Government of Sindh. A receipt should, however, be issued when service stamps are sold for cash to the public under Appendix 9, Civil Account Code, Vol-II. Whenever a receipt is granted it should be on a printed form filled in by the clerks of the treasury and should always be signed by the treasury Officer. Whatever the amount may be. The sale of service stamps to officer of Local Funds or to Government officers in capacities connected with such fund, is prohibited, vide Civil Account Code, Article 221.

**Sub. R. 18.** The Public Works Department has also special printed form of indent for service postage stamps (T.O. Form 2) for use when the value of stamps is paid by cheque. This form should be recorded in the treasury and not signed by the Treasury Officer as a receipt.

**Sub. R. 19.** All fees tendered by candidates for examination will be received at the treasury. A single receipt only is to be given; a duplicate may on no account be issued.

**Sub. R. 20.** Forest revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases no duplicate challan is tendered at the treasury, but the

money received from the post office credited without any challan. The acknowledgement with the coupon of the money order is forwarded by the treasury to the Divisional Forest Officer and also an advice of all the remittances received by money on each day on which such transactions may occur.

**T.O. 9 (b).** The procedure to be adopted by Government servants in paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General.

*Note: the rules contained in Volume-I of the Civil Account Code describes primarily the procedure specified by the Governor-General which should be followed by Government servants paying into treasuries moneys not derived from sources of provincial revenue and by treasuries in receiving such moneys and granting receipts for them (vide Introductory note 2 to Civil Account Code, Volume I, Eighth Edition-reprint)*

**Sub. R. 20 (a).** Receipts should be given in duplicate –the duplicate copy being clearly marked as such –when money is paid into a Civil Treasury by Pakistan States in payment of the cost of stores issued by the Army.

**Sub. R. 20 (b).** Large remittances made into Treasuries by Railways on the last working day of a financial year which, on some occasions, cannot be brought into the Treasury Accounts for the year because it is found impossible to shroff them before the year closes, should, on the authority of the Railway challans, be brought into the Treasury Accounts for the day on which they are received even though they remain unshroffed. When, however, they are subsequently shroffed any excesses or deficiencies which may come to light between the shroffed amounts and the sums previously brought into accounts, should be adjusted with the Railway Department in the Treasury Accounts for April –the deficiency, in the manner prescribed in paragraph 138(a) of the Resource Manual, and the excess, unless refunded to the accompanying potdar, by credit in the Treasury Account as an item of Railway receipt. When a refund is made to a potdar, the Treasury should send a separate intimation of the amount to the Railway Officer who made the remittance.

**T.O. 9 (c).** The procedure to be adopted by Government servants in paying moneys into the Bank and by the Bank in receiving such moneys and granting receipts for them shall be such as may be specified by the Governor-General.

Note: The rules contained in Articles 302 to 308 of Volume II of the Civil Account Code, describe primarily the procedure specified by the Governor-General in Council, which should be followed by Government servants in paying moneys into any branch of State Bank of Pakistan and by the Bank in receiving such moneys and granting receipts for them (vide Introductory Note I to Civil Account Code, Volume-II, Eighth Edition). {See Sub. R. 20(b) under T.O. 9(b)}.