TREASURY CIRCULAR LETTER NO. 19 OF 1958

Kepada:
All Heads of Federal Departments.

LOSSES OF PUBLIC MONEY OR STORES

F.G.O. 320, Treasury Circular No.11 of 1953 and Stores Rules 40, 42, 43 and 44 of the "Rules for the Purchase and Control of Stores and Equipment" require modification to be in keeping with the Financial Procedure Ordinance, 1957.

2. Heads of Departments are informed that Joint Reports under F.G.O. 320 are no longer necessary. On the discovery of any loss of Federal Government money or stores the Head of Department must at once send an initial report to the Secretary to the Treasury. When all the facts are available a full, complete and final report should be submitted to the Treasury for action to be taken under Sections 17 and 18 of the Financial Procedure Ordinance. Copies of both the initial and final reports should be forwarded to:

(i) the Ministry concerned
(ii) the Secretary of the appropriate Service Commission
(iii) the Accountant-General
(iv) the Auditor-General
and (v) the Auditor-General's representative in the State
where the loss occurred.

Where a report deals with State Funds revenues or stores it should be addressed to the proper State Authority with copies to the appropriate Service Commission and to the Auditor-General's representative in the particular State.

3. The Auditor-General, or his representative in the State concerned should receive copies of all correspondence relating to a loss.

4. The reports from the Head of Department should give, beside the details required by Treasury

Circular No.11 of 1953, such other details as may help to give a complete analysis of the circumstances in which the loss occurred. Recommendations in respect of surcharge should be clear and full and if no surcharge recommendations are not made. It is necessary to emphasis that a report may be accompanied by relevant letters from the officers involved but these letters may not be regarded as a substitute for the analysis and recommendations from the Head of Department.

5. Heads of Departments are also informed that the reports mentioned in Stores Rules 39, 109 and 126 should be submitted direct to the Treasury of the appropriate Financial Authority without passing through the Audit Department, and the submission to the Auditor- General (if they deal with Federal Stores) or his local representative (if they deal with State Stores) should be made only after the Government concerned has reached and recorded its decision.

6. Treasury Circular Memorandum Try. (FS)1466/2 dated 17th September, 1953 and Treasury Circular Memorandum Try.1347/51/29 dated 9th May, 1957 are hereby cancelled.

(W.S.L. BAKER)
for SECRETARY TO THE TREASURY.

26/12/58