



Cash Management & Treasury Single Account Rules 2024

Finance Division
Ministry of Finance
Government of Pakistan

Government of Pakistan
Finance Division

Notification
Islamabad, the 29th of April, 2024

SRO ___(I)/2024 – In exercise of powers conferred by Subsection (1) of Section 42 of the Public Finance Management Act, 2019 the Federal Government is pleased to make the following rules, namely:

Chapter 1

1. **Title, commencement and applicability:-** (1) These rules shall be called the ‘Cash Management & Treasury Single Account Rules, 2024’.

(2) These rules shall come into force at once.

(3) These rules shall apply to all Government offices and notified public entities, and shall have effect notwithstanding anything contrary contained in the Federal Treasury Rules.

2. **Definitions:-** (1) The words and expressions used in these rules but not defined hereunder shall have the same meaning as assigned thereto in the Public Finance Management Act, 2019.

(a) ‘Accounts Office’ includes Office of the Accountant General of Pakistan Revenues, its sub-offices, Military Accountant General, Federal Treasury Office, accounts departments of self-accounting entities, and any other office declared as such by Finance Division.

(b) ‘Assignment Account’ means a ledger sub-account of the Federal Consolidated Fund or the Public Account and includes Assan Assignment Account, Special Assignment Account, Revolving Fund Account and their sub-accounts.

(c) ‘Act’ means the Public Finance Management Act, 2019.

(d) ‘Cash Buffer’ means an amount maintained by the Federal Government in the State Bank of Pakistan to meet expenditure requirements.

(e) ‘Government Office’ includes ministries, division, executive and attached departments, and subordinate offices.

(f) ‘Non-food Account No. 1’ means the account maintained by the Federal Government in the State Bank of Pakistan for recording of receipts and payments.

(g) ‘Public Entity’ means an entity as defined in Section 36 of the Act.

(h) ‘Schedule of Authorized Expenditure’ means the schedule specified in Article 83 of the Constitution of the Islamic Republic of Pakistan 1973.

(i) ‘Special Purpose Funds’ means the funds as described in Section 32 of the Act.