

Chapter 3: City Treasurer

(Philadelphia Home Rule Charter, adopted by the electors of the City of Philadelphia on April 17, 1951)

6-300.Custodian of City Funds.

The City Treasurer shall receive from the Department of Collections daily all moneys received by that Department from any source and shall make daily deposits of such moneys in such banks or institutions as may be designated by the Council. He shall make specific reports daily to the Auditing Department and the Director of Finance of all receipts and deposits and of all moneys withdrawn from the City Treasury, and shall present and verify his cash account in such manner and as often as may be required.

Sources: Act of June 25, 1919, P.L. 581, Article XI, Sections 3, 5 and 6; see also the Fiscal Code of 1929, Act of April 9, 1929, P.L. 343, Sections 301, as amended, and 305.

Purposes: The City Treasurer is to be the official custodian of City funds for sound financial management requires a separation of this distinct function from that performed by other financial departments of the City government. Moneys collected by the Department of Collections are to be turned over to the City Treasurer and he is to deposit them with depositories designated by the Council. Daily reports are required to be made to the Auditing Department and the Director of Finance of receipts, deposits, and disbursements from the City Treasury for accounting purposes and so that the day to day flow of City revenues may be known.

6-301.Payments Out of the Treasury.

The City Treasurer shall pay moneys out of the City Treasury only by check. Checks shall be issued only upon the order of the City Controller. All orders shall indicate the purpose for which the City Treasurer is required to draw checks and the particular funds or appropriations to which they are chargeable. All payroll checks shall be delivered to the officer, department, board or commission of the City or other governmental agency on whose requisition they were ordered drawn. Other checks shall be delivered or mailed to the payees, unless the Director of Finance shall prescribe another system.

Sources: Cf. the Fiscal Code of 1929, Act of April 9, 1929, P.L. 343, Section 307, as amended.

Purposes:

1. Strict accountability for City moneys requires that they be disbursed by check signed by the City Treasurer and that all such checks shall be drawn only upon the order of the City Controller. Section 6-400. Orders are to indicate the purposes of expenditures and the funds or appropriations to be charged so that the City Treasurer may know against what funds he is to draw checks.
2. Payroll checks are to be delivered to the officer or agency on whose requisition they were drawn to assure their delivery to the person who allegedly performed the services and that the services were in fact performed. The delivery of all other checks is made subject to the direction of the Director of Finance so that he can from time to time prescribe that method of delivery which will best protect the interests of the City and the rightful payee. Unless the Director of Finance prescribes otherwise, the Treasurer may deliver or mail checks to payees.
3. See Section 8-101.

6-302.Other Duties.

The City Treasurer shall continue to perform such other duties not inconsistent with the provisions of this charter as are now imposed upon him by statute.

Sources: Act of June 25, 1919, P.L. 581, Article XI, Section 1.

Purposes: The City Treasurer is required by statute to perform duties for the County and other governmental agencies and he is authorized to do so, subject to the requirements of the Charter