



# GOVERNMENT OF KHYBER PAKHTUNKHWA FINANCE DEPARTMENT

Finance Department Civil Secretariat Peshawar

<http://www.finance.gkp.pk>

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Assig: A/c-s

No.5/139(F/L)/FD/2019/Vol-III  
Dated Peshawar the 7<sup>th</sup> May, 2019

To

1. The Additional Chief Secretary, P&D Department Govt of Khyber Pakhtunkhwa, Peshawar.
2. The Senior Member Board of Revenue, Khyber Pakhtunkhwa, Peshawar.
3. The Principal Secretary to Chief Minister, Khyber Pakhtunkhwa, Peshawar.
4. The Secretary to Governor, Khyber Pakhtunkhwa, Peshawar.
5. All Administrative Secretaries to Government of Khyber Pakhtunkhwa, Peshawar.
6. All Heads of Attached Departments in Khyber Pakhtunkhwa.
7. All Deputy Commissioners in Khyber Pakhtunkhwa.
8. The Member Board of Revenue, Khyber Pakhtunkhwa, Peshawar.
9. The Registrar, Peshawar High Court, Peshawar.
10. The Chairman, Khyber Pakhtunkhwa Public Service Commission, Peshawar.
11. The Chairman, Khyber Pakhtunkhwa Service Tribunal, Peshawar.
12. All Chief Executives Autonomous/Semi-Autonomous Bodies/Corporations in Khyber Pakhtunkhwa.

Subject: - **REVISED PROCEDURE FOR OPERATION OF ASSIGNMENT ACCOUNTS OF FEDERAL GOVERNMENT (LOCAL CURRENCY)**

Dear Sir,

I am directed to refer to the subject noted above and to enclose herewith Controller General of Accounts, Islamabad letter No.916/CGA/A.A/RP-2018(L.C) dated 16.10.2018 alongwith Revised Procedure for Operation of Assignment Accounts of Federal Government (Local Currency) duly approved by the Finance Division, Government of Pakistan, Islamabad for strict compliance and implementation please.

**Enc:As above.**

Yours faithfully,

(HAMMAD RAZA)  
BUDGET OFFICER (FUNDS/LOANS)  
Phone Off: 091-9210436

**Endost: No. & Date even.**

Copy forwarded to:-

1. The Accountant General, Khyber Pakhtunkhwa for information and necessary action.
2. PSO to Chief Secretary Govt of Khyber Pakhtunkhwa, Peshawar.
3. The Director, FMIU, Finance Department with the request to upload the above instructions on Finance Department's website.
4. The Director, Local Fund Audit, Peshawar.
5. All Section / Budget Officers in Finance Department for necessary action.
6. Private Secretary to Finance Secretary.
7. PAs to Additional Secretaries/Deputy Secretaries in Finance Department.

BUDGET OFFICER (FUNDS/LOANS)



GOVERNMENT OF PAKISTAN  
OFFICE OF THE  
**CONTROLLER GENERAL OF ACCOUNTS**

CGA Complex, FBC Building, Sector G-5/2  
ISLAMABAD  
Ph No:051-9213460, Fax No:051-9213460

No.916/CGA/A.A/RP-2018 (L.C)

Dated:16.10.2018

All PAOs / Federal Secretaries,  
Ministry of .....,  
Islamabad.


Subject: **REVISED PROCEDURE FOR OPERATION OF ASSIGNMENT ACCOUNTS OF FEDERAL GOVERNMENT (LOCAL CURRENCY).**

Kindly refer to Finance Division letter No. F.2(2)-BR-II/2008-948/18 dated 12.10.2018 on the above subject. (Annexure-I)

2. The Finance Division has approved the "REVISED PROCEDURE FOR OPERATION OF ASSIGNMENT ACCOUNTS OF FEDERAL GOVERNMENT (LOCAL CURRENCY)".

3. The Revised procedure is enclosed for information and necessary action. The comments, if any, may also be furnished for consideration. (Annexure-II)

Enclosure: (02)

  
(JIBRAN KHAN DURRANI)  
Assistant Controller General  
(Accounts)

Copy forwarded for information and necessary action to:

1. The Director General (Policy), Office of the Auditor-General of Pakistan, Islamabad.
2. The Accountant General Pakistan Revenues, Islamabad/Sub-Offices Karachi, Lahore, Peshawar / Quetta / Gilgit with the request to please comments on the same in case of any observation.
3. The Accountant General Punjab/Sindh/Khyber Pakhtunkhwa/Balochistan/Gilgit Baltistan with the request to please comments on the same in case of any observation.
4. The Jr. Joint Director, State Bank of Pakistan, I.I. Chundrigar Road, Karachi for issuance of necessary instructions.
5. The Vice president, National Bank of Pakistan (Head Office), I.I. Chundrigar Road, Karachi for issuance of necessary instruction to NBP branches.
6. The Federal Treasury Officer, Islamabad / Karachi.

CC:

1. The Provincial Secretaries Punjab/Sindh/Khyber Pakhtunkhwa/Balochistan and Gilgit Baltistan.
2. Mr. Javed Iqbal Khan, J.S (Budget Implementation), Finance Division, Islamabad with reference to their letter No. F.2(2)-BR-II/2008-948/18 dated 12.10.2018

**REVISED PROCEDURE FOR OPERATION OF ASSIGNMENT  
ACCOUNTS OF FEDERAL GOVERNMENT (LOCAL CURRENCY)**

The procedure relating to Assignment Accounts has been revised. Features of the revised procedure are as under:-

**1. General Policy**

- i. The revised procedure of Assignment Account is applicable to Federal Government as well as the Provincial Governments with immediate effect. To ensure uniformity in fiscal operations, Special Drawing Accounts (SDAs), Personal Ledger Accounts (PLAs) and Revolving Fund Accounts (Local Currency) will be discontinued by Federal and Provincial Government departments.
- ii. Assignment Accounts shall only be established/opened with the approval of Ministry of Finance (MoF) for the Federal Government and respective Finance Departments for the Provincial Governments.
- iii. Requests for opening of Assignment Account duly authorized by the concerned Principal Accounting Officer will be considered by MoF on case to case basis through set criteria.
- iv. Assignment Accounts will be part of Consolidated Fund. Amounts remaining unspent at the close of financial year will appear as saving under the respective budget grant surrendered in time. Unspent ceiling/balance in assignment accounts will not be carried forward in the next financial year.
- v. Assignment Accounts are opened, both for development and non-development budget, as per the criteria laid down by the MoF. In case of development budget, a separate assignment account shall be opened for each project. The Assignment Account will not be used for collection and deposit of receipts.
- vi. Assignment account shall be opened only in the jurisdiction of AG/AGPR/DAO concerned. The location of assignment account and profit center for budget allocation must be same.



- vii. Ministries/Divisions/Depts/Subordinate-Offices/Projects/Organizations where government funding is an exclusive source of financing and those who submit their claims to AGPR/AG/DAO shall not be allowed Assignment Accounts.
- viii. The Assignment Account opened for a specific project, activity or entity will not be used for any other purpose. Commercial account(s) and assignment-account(s) will not be interlinked in their operations for any purpose. Besides, the assignment account(s) will not be used for collection and deposit of receipts.
- ix. Availability of funds, as authorized by Accountant General Pakistan Revenues/District Accounts office (AGPR/DAO) concerned will be ensured before each payment by National Bank of Pakistan (NBP).
- x. On receipt of approval letter from Ministry/Division/Department duly endorsed by MoF allowing an Assignment Account in Form-A, the AGPR/DAO will authorize opening of Assignment Account at the designated branch of the National Bank of Pakistan in Form-B. The letter of Assignment Account shall specify the following detail:
- a) Title of Account.
  - b) The Bank branch from where it shall operate
  - c) Authorized cheque signatories and specimen signatures.
  - d) Budget Head from which the allocation of funds will be made.
  - e) Any other condition for operation of the account.
- xi. As per Federal Treasury Rule (FTR) 170-B, the authorization letter will be issued directly to NBP by the AGPR/AG/DAO. The cheque book of Assignment Account will also be supplied to authorized cheque signatories by the AGPR/AG/DAO. A copy of this authorization will be furnished to TO/DAO for information, where applicable.
- xii. The Ministry/Division/Department will issue sanction letter (as per prescribed procedure) for placement of amount as ceiling in Assignment Account as per Form-C. On receipt of the sanction letter, the

AGPR/AG/DAO will authorize the Manager NBP concerned for the ceiling as per Form-D.

- xiii. National Bank of Pakistan will share IT based data i.e. Number, title, entity, ceiling, utilization, closing balance, details of payee, etc, of all the Assignment Accounts operated by the respective departments to MoF and to the Provincial Government(s) on weekly basis.
- xiv. In case of any unauthorized operation, MoF will issue necessary directions to the NBP for immediate closure of the said Assignment Account. NBP will do the needful accordingly within three working days.
- xv. The dormant Assignment Accounts which have either not received funds from the Government or no transaction took place for the last three years, will be closed by NBP under intimation to MoF and AGPR/AG/DAO concerned.

2. Control of Expenditure

- i. The authorities using the assignment account(s) are responsible for enforcing financial order and strict economy at every step and for observance of all relevant financial rules and regulations.
- ii. The authorities using the assignment accounts must ensure that not only the total expenditure is kept within the limits of the authorized appropriation but also that the funds allocated to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, the authorities should put in place a monitoring mechanism to know not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. They must be in a position to assume before Government and the Public Accounts Committee for necessary codal responsibilities for departmental expenditures and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

- iii. The PAO/competent authority, in order to improve internal controls, shall establish an Internal Audit Cell as per provisions of Para 13 of GFR Volume-I in consultation with CGA office.
- iv. The incurrence of expenditure shall be subject to provisions contained in GFR and Treasury Rules and certificate to that effect may be incorporated in the schedule before submission to AGPR.

3. **Recording of Expenditure**

- i. The expenditure will be recorded in the accounts on endorsement of cheques of Assignment Accounts by the AGPR/AG/DAO. In order to record expenditure, the concerned Drawing and Disbursing officer (DDO) will supply the cheques alongwith copy of schedule (Annex-A) signed by the authorized signatories to AGPR/DAO on daily basis before presenting to the bank. The schedule will provide the expenditure coding details of cheques drawn including the beneficiary's/payee's bank/branch name, code, location and account number. Authorized signatories, DAO/TO/AG/GPR and NBP shall be responsible to ensure that the particulars as per cheque and schedule are not different. The cheque issuing authorities shall ensure compliance with all relevant rules and regulations. The AGPR/AG/DAO will, at the time of endorsement of the schedule, see that sufficient budget in the relevant head of account is available and information including that of payee(s) is sufficient for the purpose of accounting. The following entry in the accounts will be recorded by AGPR/DAO on receipt of cheques/schedule:
  - i. Dr Detailed expenditure head (as per CoA)
  - ii. Cr G01191-Assignment Account Cheques.
- ii. On making endorsement on cheque, AGPR/DAO will issue a schedule of cheques to NBP and DDO duly signed by the authorized officer for verification of payment by the Bank/reconciliation by DDO. The NBP head Office, Karachi will issue necessary instructions to their branches that no payment will be made against any Assignment Account cheque unless it is endorsed and the schedule thereof is provided by AGPR/DAO to them.



- iii. The officers holding Assignment Accounts will ensure that no cheque is drawn on Assignment Accounts, unless it is required for immediate disbursement to the goods/services provider. Cheque(s) will not be drawn for deposit into chest or any bank account maintained by the entity. A certificate to this effect will be recorded on the Schedule of Payment.
  - iv. AGPR/DAO will endorse only those cheques, which are drawn in the name of contractor/supplier/vendor/salaried individuals only in lieu of their payments on account of purchases, supplies, salaries etc. Moreover, AGPR/DAO will not endorse any cheque, under any circumstances, which are drawn in the name of project authorities or drawer/payer for lump sum transfer of funds from Federal Consolidated Fund/Central Account No.1 to their commercial bank account(s) or deposit in to any chest.
  - v. National Bank of Pakistan will bounce/dishonour the cheque drawn in the name of project authorities or drawer/payer and ensure that money is not drawn from Assignment Account for deposit or transfer into any bank account maintained in the name of project authorities. Any such instance reported to the MoF will be dealt with strictly.
  - vi. NBP will provide scroll with paid cheques of Assignment Accounts (local currency) to AGPR/AG/DAO on daily basis or as the payments are made. The debit on account of the cheques paid will continue to be sent by NBP through Bank scroll as per existing practice. The following entry will be passed in DAO/Treasury Accounts by the DAO/TO:
    - i. Dr G01191-Assignment Account Cheques
    - ii. Cr Bank Account
  - vii. The limit of amount in cash drawn in favour of DDO shall be finalized/approved with consultation of Finance Division as per rules.
4. **Establishment of Sub-Assignment Account(s)**: Sub-Assignment Account(s) shall be established/opened in accordance with the following procedure:
- i. Sub-Assignment Account(s) shall be allowed on the basis of a given benchmark/criterion. The Benchmark/Criterion shall include variables such as Budgetary Arrangements, Geographic Location(s), Number of Field Offices, and other relevant variables/considerations.

- BEC
- ii. Sub-Assignment Account(s) shall be opened with the approval of Ministry of Finance/Finance Departments, on the recommendation(s) of the Principal Accounting Officer concerned.
  - iii. The Sub-Assignment Account(s) shall be operated/maintained in designated branches of NBP.
  - iv. Sub-Assignment Account(s) shall be constituted under the main assignment account. All sub-Assignment Account(s) will be tagged with CIF (Customer Information Folio) of the main Assignment Account by NBP through IT system.
  - v. Intimation regarding opening of Sub-Assignment Account(s) with details of signatories duly authorized by the respective PAO shall be sent by Finance Division/Finance Departments to AGPR/AG/DAO. Subsequently, AGPR/AG/DAO shall send it to NBP. The signatories of Sub-Assignment Account(s) shall be different from those of main account.
  - vi. National Bank of Pakistan will supply separate cheque books in respect of Sub-Assignment Account(s) to the authorized signatories. The List of Authorized Signatories will be communicated to NBP by the respective AGRP/AG/DAO/TO.
  - vii. The Ministry/Division/Department will communicate the sanction to AGPR/AG/DAO/TO for placement of amounts as ceiling with clear cut bifurcation of each Sub-Assignment Account as per Annexure to Form-C. The sanction shall be endorsed by the Finance Division, where applicable under the rules. On receipt of the said sanction, the AGPR/AG/DAO/TO will authorize ceiling in Form-D along with the ceiling detail of each Sub-Assignment Account to the Manager, NBP maintaining the main Assignment Account. No modification/change will be made in the ceilings fixed for Sub-Assignment Account after the issuance of authorization letter by the Account Office concerned.
  - viii. The Manager NBP maintaining the main Assignment Account will arrange ceiling for the Sub-Assignment Accounts as per break-up provided by the concerned Account Office for each Sub-Assignment.



- ix. The authorized signatories of the Sub-Assignment Account(s) will issue separate cheque against each object code (Head of Account) and present the same in the designated branch of NBP alongwith schedule of cheques (Annex-A) after applying financial rules, regulations and fulfilling all codal formalities. It shall be mandatory on the part of NBP to see that accounting classification (cost centre and object code) is clearly written on the schedule of cheques in Annex-A. The cost centres and object code(s) shall also be recorded on the back of each cheque. Any cheque without such information will be returned by the NBP concerned branch.
- x. Payment will be made by the said branch immediately after necessary verification of authorized ceiling for the Sub-Assignment Account, details of authorized signatories etc.
- xi. The branch Manager concerned of NBP will make payments against sub-Assignment Account cheques which are drawn in the name of contractor/supplier/vendor/salaried individuals only in lieu of their payments on account of purchases, supplies, salaries etc. He will not honour the cheque of sub-Assignment Account which is drawn in the name of project authority, drawer/payer, any schedule bank etc and will not, under any condition, make payment. Any such instance reported to MoF will be dealt with strictly and reimbursement claimed by NBP on that account will not be entertained by SBP.
- xii. After payment, the branch concerned of NBP will immediately send the payments to the NBP Branch maintaining main assignment account for reimbursement from SBP. The concerned Branch of SBP shall reimburse the payments to the NBP as per existing practice and shall issue debit voucher containing necessary accounting detail (Cost Centre and object classification) to the respective FTG/TO/DAO.
- xiii. For the Federal Government, NBP Main Branch Islamabad will be Focal Branch where main assignment accounts will be maintained by the project authorities/entities. Any intimation/correspondence with regard to opening of Assignment/sub-Assignment Account, change of signatories, budget ceilings etc will be communicated to the Chief Manager, NBP Main Branch



Islamabad. Further action will be ensured by the NBP Main Branch Islamabad.

- xiv. National Bank of Pakistan will share IT based data i.e. Number, title, entity, ceiling, utilization, closing balance, details of payee etc of all the sub-Assignment Accounts operated by the respective departments to MoF and to the Provincial Government(s) on weekly basis. The same will be examined by the AGPR/DAO and MoF/Finance Departments and if any unauthorized payment has been made by NBP, appropriate directions will be issued by MoF/Finance Departments to NBP for blocking further payment from the said sub-assignment account. Necessary disciplinary action may also be recommended to the NBP management against the delinquent branch officials.

5. **Budgeting and Reconciliation.**

- i. The withdrawing entities shall be responsible for preparation and submission of detailed budget estimates to the Ministry of Finance through Ministries/Divisions for budgeting purposes. The practice of allocating one line budget shall be discontinued.
- ii. On a monthly basis, the NBP shall send a bank statement to the drawing authorities/DDO in respect of each assignment account that it maintains.
- iii. The withdrawing entities shall be primarily responsible for accounting of expenditure on a daily basis. On the basis of this record and the bank statement, the drawing authorities will render classified account of expenditure to the AGPR/DAO on a monthly basis (by 10<sup>th</sup> of each month for reconciliation of expenditure). The variations, if any, will be reconciled and appropriate entries shall be made to update the accounting records. Monthly/quarterly release of funds will be subject to reconciliation with AGPR/AG/DAO.
- iv. National Bank of Pakistan will report the account remaining undrawn against the authorized ceiling at the close of a financial year to AGPR/DAO/PAO in respect of each Assignment Account within a week.

6. **Post Audit**

The drawing authorities will submit monthly account of expenditure with copies of paid vouchers to the AGPR/DAO concerned for post audit purpose

by 15<sup>th</sup> of each month who will carry out 100% post audit. The AGPR/DAO will issue a certificate of post audit by the end of month to the DDO concerned.

7. Exceptions

- i. The above mentioned revised procedure will not be applicable to the existing Assignment Accounts opened for Self Accounting Entities(SAEs)/ departmentalized Accounting offices and to those accounts in which the government does not provide funds from Consolidated Fund.
- ii. The procedures prescribed for Revolving Fund Account (Foreign Currency Assignment Account) as amended vide Finance Division letter No.F.2.(1)-BR-II/2007-88, dated 17.01.2012 will be followed for Foreign Currency Assignment Account.



**FORM-A**

(Sanction for opening of Assignment Account/Sub-Assignment Account)

Ministry/Department \_\_\_\_\_

Division \_\_\_\_\_

Attached Department \_\_\_\_\_

No. \_\_\_\_\_

Islamabad, the \_\_\_\_\_, 200X

From: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

To: The Accountant General  
\_\_\_\_\_  
\_\_\_\_\_

Subject:- OPENING OF LAPSABLE ASSIGNMENT ACCOUNT/SUB  
ASSIGNMENT ACCOUNT IN PAK RUPEE TITLED "\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_"

Dear Sir,

I am directed to convey the approval of the competent authority for opening of Lapsable Assignment Account/Sub-Assignment Account in Local Currency for \_\_\_\_\_ titled "\_\_\_\_\_  
\_\_\_\_\_ at National Bank of Pakistan (NBP) \_\_\_\_\_ Branch \_\_\_\_\_.

02. The above account will be operated jointly by Mr/Mrs/Ms \_\_\_\_\_ and Mr/Mrs/Ms \_\_\_\_\_ whose specimen signatures duly attested are attached herewith in triplicate.

03. It is therefore, requested that necessary authority may kindly be issued to NBP for the opening of Lapsable Assignment Account at National Bank of Pakistan (NBP) \_\_\_\_\_ Branch \_\_\_\_\_.

04. The above account will be operated /maintained in accordance with the approved revised procedure circulated by the CGA vide No. \_\_\_\_\_ Dated \_\_\_\_\_.

05. The funds in the assignment account will be provided through sanctioned Current/Development budget grant.



Government of Pakistan  
Finance Division  
(BR Wing)

No. \_\_\_\_\_

Islamabad, the \_\_\_\_\_, 200x.

Forwarded to Accountant General Pakistan Revenues, Islamabad for further necessary action.

Name \_\_\_\_\_  
Designation \_\_\_\_\_  
Tele \_\_\_\_\_

Copy forwarded for information to:

1. The Controller General of Accounts, Islamabad
2. The concerned DAO/FTO/TO
3. The Deputy Financial Adviser ----- Division, Islamabad.
4. The Director General Audit, ----- Government, -----

A.O(TM Section)  
AGPR, Islamabad'



**FORM - B**

(Authority to NBP for opening of Assignment Account/Sub-Assignment Account)  
**OFFICE OF THE  
ACCOUNTANT GENERAL PAKISTAN REVENUES  
G-8/4 ISLAMABAD**

No. \_\_\_\_\_ Dated \_\_\_\_\_ 200x

To-  
The Manager  
National Bank of Pakistan

Subject:- OPENING OF LAPSABLE ASSIGNMENT ACCOUNT/SUB-  
ASSIGNMENT ACCOUNT IN PAK RUPEE TITLED" \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

In pursuance of \_\_\_\_\_ Division, Islamabad letter  
No. \_\_\_\_\_, dated \_\_\_\_\_ bearing Finance Division Budget Wing  
endorsement No. \_\_\_\_\_, dated \_\_\_\_\_, you are hereby  
authorized to open a lapsable Assignment Account/Sub-Assignment Account with the  
above title in the National Bank of Pakistan, \_\_\_\_\_ Branch at \_\_\_\_\_.

02. The Account shall be subject to the conditions annexed to this  
authority.

03. Specimen signature of the officers authorized to operate the Account  
jointly by Mr/Mrs/Ms \_\_\_\_\_ and Mr/Mrs/Ms. \_\_\_\_\_  
\_\_\_\_\_ are enclosed.

Encl: As above

(\_\_\_\_\_) )  
Assistant Accountant General/Accounts Officer  
Tele \_\_\_\_\_

Copy to:

1. The Director General Audit, Federal Audit, Islamabad.
2. Project authority
3. Mr. \_\_\_\_\_, DS (BR-II), Finance Division, Islamabad.
4. The Branch Officer; Special Seal Authority, etc Local.

(\_\_\_\_\_) )  
Assistant Accountant General/ Account Officer

**OFFICE OF THE  
ACCOUNTANT GENERAL PAKISTAN REVENUE  
G-8/4, ISLAMABAD.**

No.....

Conditions for Opening of Lapsable Assignment Account, in Pak Rupees, for the project-Titled "-----"

1. The revised procedure of assignment account circulated vide No.----- dated ----- will be followed.
2. The account will be operated jointly by following two officers:
  - a. Mr/Mrs/Ms -----
  - b. Mr/Mrs/Ms -----
3. The above account shall be lapsable at the end of each financial year.
4. Regular accounts of the expenditure out of this Assignment Account will be auditable by the Auditor General of Pakistan.
5. The above terms are subject to modification from time to time for better financial discipline.

Name-----

Assistant Accountant General/ Account Officer

Tele-----



**FORM - C**

(Sanction for Placement of Funds in Assignment Account/Sub-Assignment Account)

No.-----

Government of Pakistan

Ministry of-----

Islamabad the -----200x.

The Accountant General  
Pakistan Revenues,  
-----

Subject:- **SANCTION FOR PLACEMENT OF AMOUNT AS CEILING IN  
THE ASSIGNMENT ACCOUNT/SUB-ASSIGNMENT  
ACCOUNT RELATING TO-----**  
-----

Dear Sir,

I am directed to convey the sanction of the President of Islamic Republic of Pakistan to the placement of an amount of Rs. ----- (Rupees ----- only) in the assignment account titled -----

----- as ceiling for the quarter/month ----- of the current financial year 200x-200x.

2. It is requested that the Manager National Bank of Pakistan ----- Branch ----- may be advised to arrange payment against above mentioned ceiling of Rs. ----- on the receipt of cheque and prescribed schedule of payment duly signed by the authorized signatories of the account.

3. The above assignment of funds has been made against budgetary allocation in Grant No.-----

----- Cost centre ----- bearing Function-cum-Object Classification -----

for the year 200x-200x to which the expenditure may be debited in accounts.

Yours faithfully,

Name-----

Designation-----

Tele-----

No.-----

Government of Pakistan  
Finance Division  
(FA's Organization)

Islamabad the -----200x



FORM T.R. 11 B.)  
(See Rule 170 B.)

FORM - D

Office of the Accountant General  
Pakistan Revenues -----  
Dated-the .....

No.....

To

The Manager  
National Bank of Pakistan

Sub:- **AUTHORISATION FOR PLACEMENT OF FUNDS IN ASSIGNMENT ACCOUNT No. ----- TITLED.....**

In pursuance of Govt. of Pakistan Ministry of ..... sanction letter No..... dated ..... duly endorsed by the Finance Division vide their No..... dated ....., you are hereby authorized to arrange payments upto a ceiling of Rs. .... (Rupees..... only) from the assignment account titled "....." allowed for the quarter/ month..... of the current financial year 200x-0x.

2 The amounts may be paid on receipt of assignment account cheques signed by the authorized signatories of the account after verification from the schedule of cheques received in the banks.

3. The above authorization of funds has been made against budgetary allocation in Grant No..... Cost Centre..... bearing Function-cum- Object classification..... for the year 200x-0x to which expenditure is debitable in accounts.

4. The paid cheques with a copy of the scroll may be provided to this office on next working day. The debit on account of paid cheques may be passed on through daily accounts to the Treasury/DAO as per existing practice.

5. Re-imbusement for such payments will be made by the State Bank of Pakistan on receipt of claim from the Head Office of the National Bank of Pakistan.

6. The Assignment Account will be maintained only to keep a record of withdrawals out of them by their authorized officer and no receipts will be creditable to the said Account.

7. The amount remaining un-utilized at the close of the financial year would lapse. It is, therefore, requested that the amount remaining un-utilized on the 30<sup>th</sup> June each year may be intimated to this office immediately after the close of financial year. The amount remaining un-utilized may be determined after providing for cheques already issued before the close of the year as per schedule of cheques received by 30th June.

8. Please acknowledge receipt.

(Signature)  
(Designation)  
Dated the.....

No.....

Copy forwarded to .....for information and necessary action.

The authorization made in the above letter is subject to the condition that no moneys would be drawn from the assignment account unless they are required for immediate disbursement. No cash shall be drawn from an Assignment Account except for imprest and in such limit as will be sanctioned by the Finance Division.

(Signature)  
(Designation)

copy forwarded to Manager, State Bank of Pakistan, .....for information and necessary action.

(Signature)  
(Designation)

**SCHEDULE OF ASSIGNMENT ACCOUNT CHEQUES**

Sr. No: \_\_\_\_\_

Date: \_\_\_\_\_  
(per Numbered)

Name of Deptt and DDO: \_\_\_\_\_  
Assignment A/c Name and No: \_\_\_\_\_  
Cost Center \_\_\_\_\_  
Project Description \_\_\_\_\_  
Project Code \_\_\_\_\_  
SUB-Detailed Function \_\_\_\_\_  
Grant No \_\_\_\_\_

Serial no.	Cheque no	Date of cheque	Payee's Name	Amount (Rs)	Detailed Object Code

**Certificate**

It is certified that money being drawn through above cheque/cheques is required for immediate disbursement and will not be kept in any bank account.

**DDO's Signatures and /stamp**



**Commitment Advice Form**

**ANNEX - B**

DDO  Date:   
DDO Reference No:   
Division/Deptt/Project   
Purchase Order/  Date of Purchase  
Contract No  Order:

Committed Amount: Rs:

Rupees (in words)

Account Code:

Entity
Object
Fund
Function
Project

Supplier/ Contractor Details:  
(Name & Address)

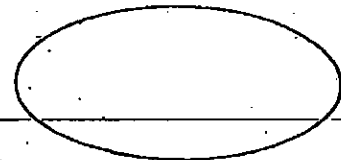
Details of Good/  
Service Under Commitment:

Schedule of Payment:

Prepared by: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Embossing  
Seal





**ANNEX - E**

**PROJECT EXPENDITURE STATEMENT**

Month/Year

Brief Description of the project:

---

- Budget for the project
- Expenditure during the month
- Progressive expenditure during the year
- Upto-date expenditure since beginning of the project

Current Year	Previous Year

**DDO's Signature and Stamp**

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