

No.F.2(2)-BR-II/2008-627/14

Islamabad, 29th May , 2014

OFFICE MEMORANDUM

Subject: **REVISED PROCEDURE FOR OPERATION OF LAPSABLE ASSIGNMENT ACCOUNTS OF FEDERAL GOVERNMENT.**

The undersigned is directed to refer to Controller General of Accounts (CGA) letter No. 574/CGA/AC-IV/1-1/2011 dated 20-06-2012 on the above subject.

2. The para 6 of the procedure clearly indicate that **“The drawing authorities will submit monthly account of expenditure with copies of paid vouchers to the concerned AGPR/DAO for post audit purpose by 15th of each month who will carry out 100% post audit. The AGPR/DAO will issue a certificate of post audit by the end of the each month to the concerned DDO”.**

3. It has been observed that the above-mentioned instructions of the procedure are not being fully complied with. Non compliance of the instructions shows that the expenditure from the Assignment Account is not being made according to the prescribed rules & regulations.

4. All the Ministries/Divisions/Departments are requested to kindly follow the above-mentioned instructions strictly for proper post audit of the expenditure incurred from the Assignment Account.



(M.Qamar-Uz-Zaman Farooqui)
Deputy Secretary (BR-II)
Tele: # 9209346

All Ministries/Divisions, Islamabad/Rawalpindi.

Contd.... P/2

Copy forwarded for information and similar action to: -

1. The Secretary Finance Department, Government of the Punjab, Sindh, Khyber Pakhtunkhwa, Balochistan, Gilgit Baltistan (Lahore, Karachi, Peshawar, Quetta, Gilgit).
2. The Secretary, Planning & Development Department, Government of the Punjab, Sindh, Khyber Pakhtunkhwa, Balochistan, Gilgit Baltistan (Lahore, Karachi, Peshawar, Quetta, Gilgit).
3. Auditor General of Pakistan, Constitution Avenue, Sector G-5/1, Islamabad
4. Controller General of Accounts (CGA), CGA Complex, Sector G-5/2, Islamabad with reference to CGA office letter No.20/CGA (Budget)/CoP-AA/2009-2010/151 dated 14-4-2014.
5. Accountant General Pakistan Revenues, G-8/4, Islamabad.
6. Additional Chief Secretary, FATA Secretariat, Peshawar.
7. All Financial Advisers/Deputy Financial Advisers, Islamabad/Rawalpindi.
8. AGPR, Sub-Offices, (Lahore, Karachi, Peshawar, Quetta, Gilgit).
9. All Accountant Generals of the Provinces, Punjab, Sindh, Khyber Pakhtunkhwa, Balochistan, (Lahore, Karachi, Peshawar, Quetta).
10. The Director General Audit, Federal Government, Islamabad.
11. The Federal Treasury Officer, Islamabad/Karachi.
- ✓ 12. Web Administrative, Finance Division, Islamabad for uploading at Finance Division's Website i.e www.finance.gov.pk.



(M. Qamar-Uz-Zaman Farooqui)
Deputy Secretary (BR-II)