



GOVERNMENT OF PAKISTAN  
Office of the  
**CONTROLLER GENERAL OF ACCOUNTS**  
CGA Complex, FBC Building, Sector G-5/2  
**ISLAMABAD**  
☎:051-9245517, ☎:051-9213460

No. 1445 /CGA/PAC/Public Account/2021

Dated: 28.04-2021

The Principal Accounting Officer/ Secretary,  
Finance Division,  
Islamabad.

Subject: **SPECIAL ASSIGNMENT ACCOUNT PROCEDURE FOR WITHDRAWAL OF FUNDS FROM THE PUBLIC ACCOUNT OF THE FEDERATION.**

Kindly refer to Finance Division letter No.F.1(8)/SO(TSA)/2021 dated 15-04-2021 on the subject cited above.

02. The Finance Division has approved the **"SPECIAL ASSIGNMENT ACCOUNT PROCEDURE FOR WITHDRAWAL OF FUNDS FROM THE PUBLIC ACCOUNT OF THE FEDERATION"**.

03. The procedure is enclosed for information and necessary action, please.

Enclosed: (As above).

  
(ABDUL RASHID)

Accounts Officer (Accounts)

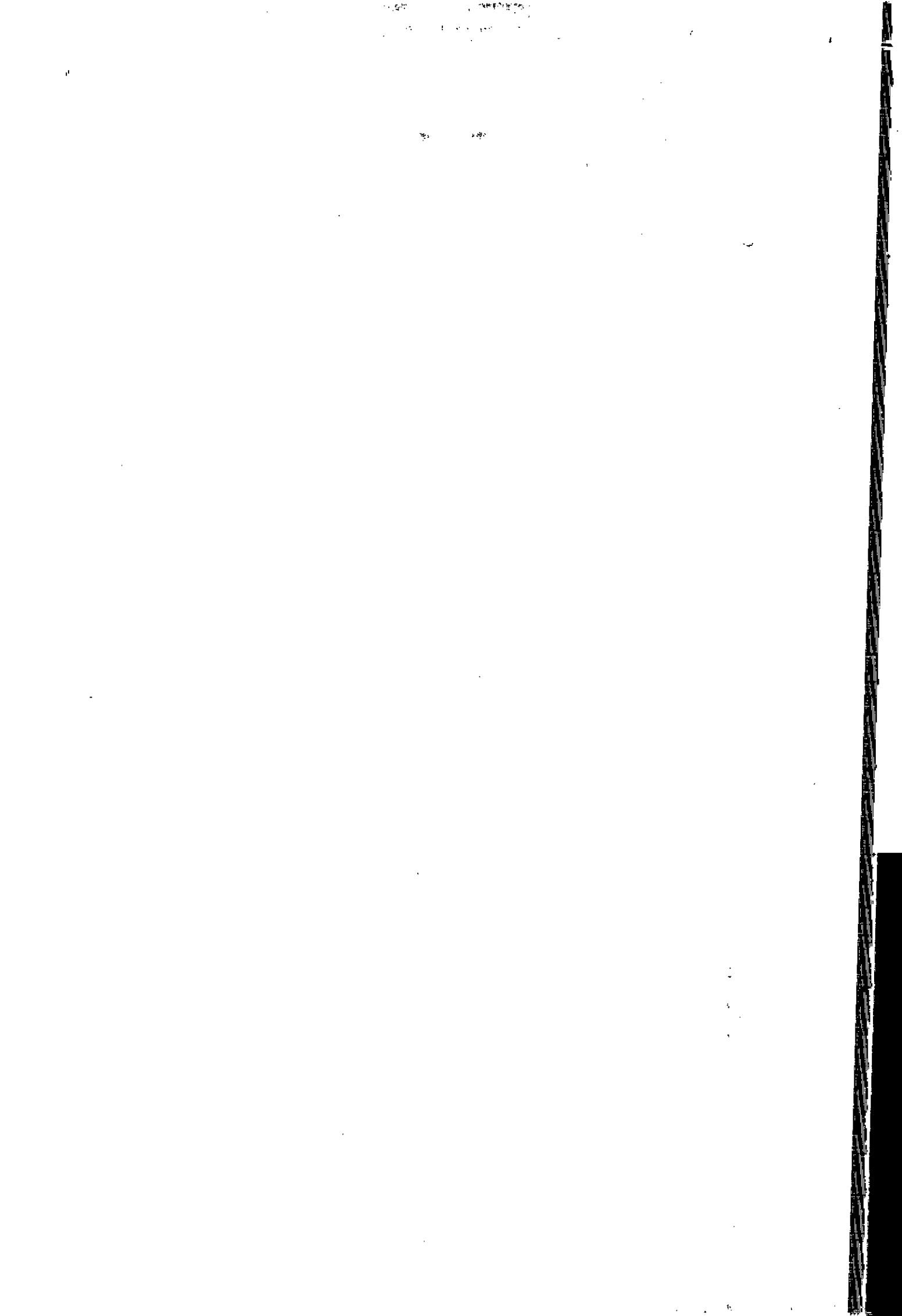
**Copy forward for information and necessary action to: -**

1. The Director General (Policy), Office of the Auditor-General of Pakistan, Islamabad.
2. The Accountant General Pakistan Revenue, Islamabad/Sub-Offices, Karachi/Lahore/Peshawar/Quetta/Gilgit.
3. The Accountant Generals Punjab/Sindh/Khyber Pakhtunkhwa/Balochistan/Gilgit Baltistan.
4. Director General (MIS), Department of the Controller General of Accounts, Islamabad.
5. The Jr. Joint Director, State Bank of Pakistan (Head Office), I.I Chundrigar Road, Karachi for issuance of necessary instructions.
6. The Vice President, National Bank of Pakistan (Head Office), I.I Chundrigar Road, Karachi for issuance of necessary instructions to NBP branches.
7. The Federal Treasury Officer, Islamabad/Karachi.

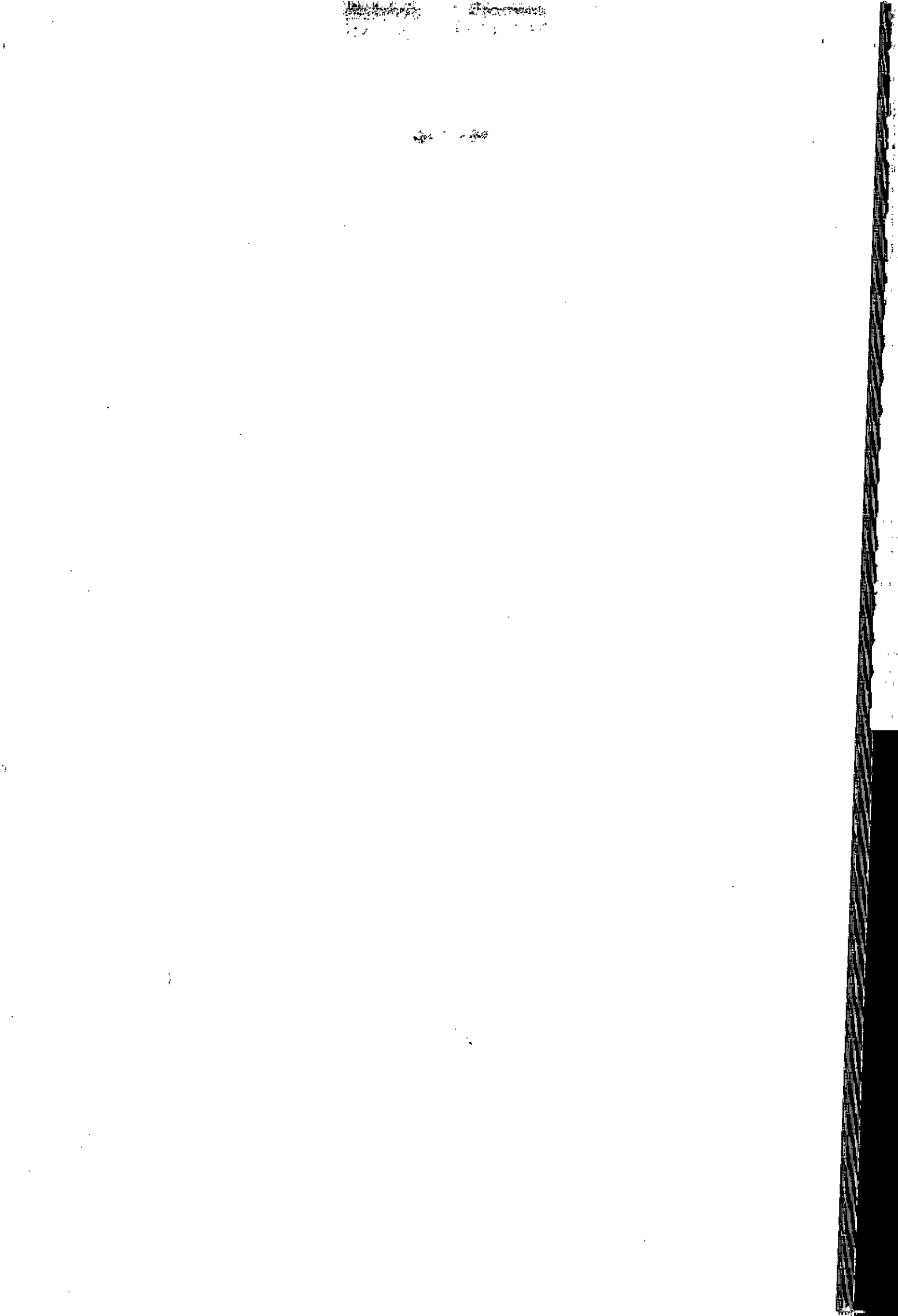
**C.C:**

1. The Provincial Secretaries Punjab/Sindh/Khyber Pakhtunkhwa/Balochistan and Gilgit Baltistan.
2. Mr. Sajjad Azhar, Joint Secretary (Budget-III), Finance Division, Islamabad with reference to their letter No. cited above.

Dy. No. 1360 (Budget-III)  
Dated: 28-4-2021



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14.	Form PAAA-4 (Authorization of Funds by AGPR)	
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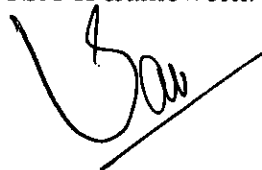
**SPECIAL ASSIGNMENT ACCOUNT PROCEDURE**  
**FOR WITHDRAWAL OF FUNDS FROM**  
**THE PUBLIC ACCOUNT OF THE FEDERATION 2021**

**Government of Pakistan**  
**Finance Division**  
**Islamabad**



**SPECIAL ASSIGNMENT ACCOUNT PROCEDURE  
FOR WITHDRAWAL OF FUNDS FROM  
THE PUBLIC ACCOUNT OF THE FEDERATION 2021**

**1. Existing Legal Framework:** It is imperative to spell out the existing legal framework governing the public finances in Pakistan. As per clause (1) of Article 78 of the Constitution of Islamic Republic of Pakistan, “all revenues received by the Federal Government, all loans raised by that Government, and all moneys received by it in repayment of any loan, shall form part of the **Federal Consolidated Fund**”. Besides, Clause (2) of Article 78 of the Constitution provides that “all other moneys received by or on behalf of the Federal Government or received by or deposited with the Supreme Court or any other court established under the authority of the Federation, shall be credited to the **Public Account of the Federation**”. Moreover, in pursuance of Article 79 of the Constitution, Public Finance Management (PFM) Act, 2019 has been promulgated, for custody of the Federal Consolidated Fund and the Public Account. Section 31 of the said Act stipulates that the Federal Government shall maintain its Federal Consolidated Fund Account and the Public Account of the Federation in State Bank of Pakistan. For the said purposes, the State Bank of Pakistan maintains a dedicated account i.e Central Account No.1 (Non food) in terms of section 21 of the SBP Act, 1956. Furthermore, Section 30 of the PFM Act, 2019 provides that the Federal Government shall prescribe an effective cash management system leading to Treasury Single Account (TSA) and place all **public moneys** as defined under section 2(s) in the TSA. As per section 45 of the Act *ibid*, the Act has an overriding effect over all other laws and any law inconsistent with this Act or in contradiction with this Act shall be amended to the extent of the inconsistency. In pursuance thereof, Cash Management and Treasury Single Account Rules 2020 have been notified with the approval of the Federal Government, according to which Federal Consolidated Fund Account, the Public Account and the Assignment accounts linked thereto, form part of the treasury single account system. The Rules *ibid* (may be referred to as **TSA-I**), have been made applicable on “**Government Offices**” as defined in rule 2(f) i.e Ministries, Divisions, attached departments, subordinate offices etc under the Federal Government. The Public Entities as defined in Section 36 of the PFM Act, 2019 will be taken up subsequently under TSA-II framework.



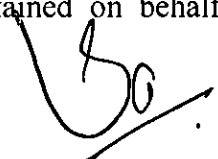
**2. Public Moneys held outside the TSA System:** As per the Cash Management and TSA Rules 2020, the Government Offices are neither allowed to undertake any cash operation outside the TSA nor obliged to open, operate or maintain a bank account in any commercial bank. They can only operate through the principal Government account i.e Central Account No.1 (Non Food) maintained with State Bank of Pakistan for deposit and withdrawal of all public moneys. However, in contravention of the constitutional and legal provisions as mentioned in clause-1 above and the provisions of Cash Management and TSA Rules 2020, the Government Offices are maintaining a large number of commercial bank accounts purportedly to operate various funds, deposits, reserve funds etc, which are otherwise legally required to be maintained in the Public Account/Central Account No.1 (Non food). Resultantly, considerable amount of public money has been parked in the commercial bank accounts, hence held outside the TSA system. Therefore, under the Cash Management and TSA Rules 2020, they have been required to close all the bank accounts and transfer the public money held outside the TSA system, to the Central Account No.1 (Non food).

**3. Objectives:** The prime objective of devising this procedure is to facilitate the Government Offices in closure of the commercial bank accounts, transfer of all the available balances to the Public Account/Central Account No.1 (Non food) and undertake further public account transactions through the Government Central Account No.1 (Non food). It has therefore been found expedient to prescribe a dedicated and hassle free procedure for withdrawal of funds from the Public Account through non-lapsable special assignment account, as the existing Assan assignment account procedure is for withdrawal of funds from the Federal Consolidated Fund only. Moreover, in order to ensure uniformity in fiscal operations, the Personal Ledger Accounts (PLAs), Special Drawing Accounts (SDAs) and Revolving Fund Accounts (Local Currency) shall be discontinued forthwith as already approved by the Finance Division.

**4. General Policies:** The general policies of this procedure are as under:

- a) The procedure shall be used by Government Offices i.e Ministries, Divisions, Attached Departments, Subordinate Offices etc, to operate a "Fund" duly established under the authority of an act of the Parliament or the Federal Government and other deposits, reserves etc maintained on behalf of the

SAHAB ANSARI  
Joint Secretary (Budget)  
Finance Division  
Government of Pakistan  
(Islamabad)





Federal Government in terms of Article 78(2) of the Constitution of Islamic Republic of Pakistan.

- b) A dedicated/separate head of account in the Chart of Accounts shall be made available by the Controller General of Accounts in respect of each fund, deposit, reserve fund etc for depositing Public Account receipts. All the receipts and payments shall be recorded in the same head of account. An additional head of account for 'Assignment Account for Public Account Cheque Clearing Account' shall also be opened by the CGA.
- c) The revenue receipt(s) in terms of Article 78(1) of the Constitution of Pakistan and the budgetary allocations made available from the Federal Consolidated Fund shall not be deposited/transferred in the said head of account.
- d) All the commercial bank accounts maintained by the Government Offices to operate any fund, deposit, reserve fund etc, shall be closed and the available balances be transferred to Central Account No.1 (Non Food) in SBP as per Finance Division's Letter F.No.1(1)/SO(TSA)/2020 dated 19<sup>th</sup> August, 2020, for credit against the specified heads of account under the Public Account.
- e) For withdrawal of funds from each head of account under the Public Account, a separate Non-Lapsable Assignment Account shall be opened, however sub-Assignment Accounts may also be opened as per the stipulations provided under Clause-5 of the Asaan Assignment Account Procedure 2020 circulated vide CGA's letter dated 26.10.2020.
- f) Request for opening of Assignment Account duly authorized by the Principal Accounting Officer and forwarded through the concerned Ministry/Division shall be considered by Finance Division on case-to-case basis.
- g) Funds shall be drawn within the balance available in the relevant head of account. The unspent ceiling/balance in assignment accounts will be non-lapsable and carried forward in the next financial year.
- h) The Principal Accounting Officers (PAOs) shall prepare annual budget estimates and cash plan of receipts and payments of all the funds, deposits, reserve funds etc under their administrative control and submit to the Finance Division through the Ministry/Division concerned, indicating the relevant Account Circle (e.g. AGPR-Islamabad, Sub-office of the AGPR etc). Finance Division shall include the said Estimates in the Annual Budget Statement in



terms of Article 80 of the Constitution of Pakistan after due process.

- i) Assignment account shall be opened only in the jurisdiction of AGPR/sub-office of the AGPR/AG and DAO concerned. The location of assignment account and profit center must be same.
- j) The cheque book of Assignment Account for the Public Account shall be got printed by AGPR Islamabad in a color different from other assignment accounts.

**5. Opening of Assignment Account for Public Account:** The following procedure shall be followed for opening of Assignment Account for the Public Account:

- a) The Secretary of a Division being Principal Accounting Officer (PAO) shall submit a formal request to the Finance Division (Budget Wing) through the concerned Ministry/Division with detailed justifications and the following information:
  - i. Source of funds to be credited in the Fund, Deposit or Reserve head of account. Trust money or obligatory deductions like contractor's retention money shall also be mentioned;
  - ii. Legal authority for maintenance and operation of the fund account;

The Principal Accounting Officers (Other than the Secretary) shall submit the request to Finance Division through the concerned Ministry/Division.

- b) After due consideration, Finance Division shall communicate the approval for opening of the Assignment Account to the concerned Division and endorse the approval letter to the AGPR/ AGPR sub-office.
- c) On receipt of approval letter from the concerned Division, duly endorsed by Finance Division as per Form PAAA-1, the AGPR/DAO will authorize opening of Assignment Account at the designated branch of the National Bank of Pakistan as per Form PAAA-2. The letter of Assignment Account shall specify the following detail:
  - i. Title of Account.
  - ii. The Bank branch from where it shall operate.
  - iii. Authorized cheque signatories and specimen signatures.
  - iv. Head of Account of Fund Account, Deposit Account, Reserve Fund Account etc from which the allocation of funds will be

made.

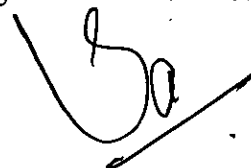
v. The Profit Centre for accounting purposes.

vi. Any other condition for operation of the account.

- d) As per Federal Treasury Rules, the authorization letter shall be issued directly to NBP by the AGPR/AG/DAO for opening of this type of Assignment Account.
- e) The cheque book of Assignment Account shall be supplied to authorized cheque signatories by the AGPR/AG/DAO. A copy of this authorization will be furnished to AGPR/Sub-office of the AGPR/DAO for information, wherever applicable.
- f) On receipt of the authorization from the AGPR/ AG/DAO, the NBP bank branch shall open the assignment account in their Core Banking Application after fulfillment of necessary AML/CFT formalities i.e KYC, CDD etc under intimation to the respective AGPR/AG/DAO and allow the authorized signatories to operate the account.
- g) The signatories of the assignment account for the Public Account shall be nominated by the PAO as per the General Instructions contained in the Assan Assignment Account Procedure circulated vide CGA's letter dated 26.10.2020. However, after opening of the assignment account for the Public Account with the approval of Finance Division, the subsequent change of signatories, if required shall be approved by the Principal Accounting Officer concerned.

**6. Operation of the Assignment Account:** After opening the account in the NBP, the following procedure shall be followed:

- a) The PAO shall sanction the placement of funds/ceiling in the Assignment Account for each quarter of a financial year or as per operational requirement as per **Form-AAA3**. On receipt of the sanction letter, the AGPR shall verify the balance available in the General Ledger for respective head of account. The officer duly approved by the AGPR/AG/DAO shall authorize the Manager NBP, as per **Form PAAA-4**, for the ceiling which can be withdrawn.
- b) On receipt of the authority letter from the AGPR/ AG/ DAO, the National Bank of Pakistan shall update the ledger ceiling balance in the respective

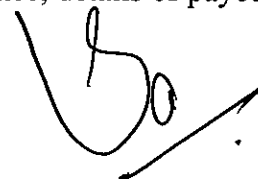


assignment account and apply necessary electronic checks in the Core Banking Application to avoid any over payment.

- c) All payments shall be recorded in the accounts on endorsement of cheques of Assignment Accounts by the AGPR/AG/DAO. In order to record payment, the concerned Drawing and Disbursing officer (DDO) will supply the cheques along with copy of schedule (Form PAAA- 5) signed by the authorized signatories to AGPR/AG/DAO before presenting to the bank. The schedule will provide the Fund/ Deposit Account balance details as well as information about the cheques to be drawn including the beneficiary's/payee's bank/branch name, code, location and account number.
- d) Authorized signatories, DAO/TO/AG/AGPR and NBP shall be responsible to ensure that the particulars as per cheque and schedule are not different.
- e) 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 balance 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/AG/DAO on receipt of cheques/schedule: (illustration)  
**Dr - G12201 - Prime Minister's Fund for Welfare of Widows and Orphans**  
**Cr - G0110C -Cheque Clearing account Assignment Account for Public Account.**
- f) On making endorsement on cheque, AGPR/AG/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/AG/ DAO to them.
- g) AGPR/AG/DAO will endorse only those cheques, which are drawn in the name of contractor, supplier, vendor, salaried individuals etc only in lieu of their payments on account of purchases, supplies, salaries etc. Moreover,

AGPR/AG/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 Fund/ Deposit Account to their commercial bank account(s) or deposit in to any chest.

- h) The requirement of endorsement of cheques by AGPR/AG/DAO shall be discontinued after an electronic interface is established by the CGA/FABS, between the SAP/GFMIS and the automated system of NBP, for real-time reconciliation of balances and information of beneficiaries.
- i) The PAO shall ensure that the funds are not drawn over and above the available balance in each head of account, under any circumstances.
- j) The PAO shall not issue sanction letter for an amount not available under the respective head of account for the Fund/Deposit/Reserve Fund Account, as the case may be.
- k) On receipt of the copy of the authority letter from the AGPR/ AG/ DAO, the authorized signatories in the public entity/Government Office can draw cheques on NBP to make payments up to the available ceiling.
- l) The Assignment Account cheque shall only be drawn as "Payee Account only" in the name of the contractor, supplier, vendor, salaried person etc. In case of more than one beneficiaries of a cheque, necessary details i.e Name, CNIC, Bank Account No etc, duly endorsed by the AGPR/AG/DAO shall be attached therewith for transfer of funds to the respective beneficiary's bank accounts by the NBP and such information be made available by the PAO to the AGPR/AG/DAO for reconciliation of the expenditure.
- m) No money can be withdrawn from this account in cash, for transfer into any commercial bank or an unapproved purpose. As per proviso to section 23(2) of the PFM Act, 2019, the principal accounting officers shall submit a certificate on half yearly basis that he has not transferred public moneys for investment or deposit from government account to any other bank account.
- n) National Bank of Pakistan shall maintain the data of Assignment Accounts in their Core Banking Application and 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 Budget Wing, Finance and to the Provincial Government(s) on weekly basis, till an electronic interface is established by the CGA/FABS.

- o) NBP shall provide scroll with paid cheques of Assignment Accounts for Public Account to AGPR/AG/DAO/TO/FTO 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's /Treasury Account's by the DAO/TO:

**Dr G0110C** -Cheque Clearing account Assignment Account for Public Account

**Cr F01101** Cash at State Bank (Non-Food Account)

- p) In case of any unauthorized operation, Budget Wing, Finance Division 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.
- q) The dormant Assignment Accounts in which no transaction took place for the last three years, will be closed by NBP under intimation to MoF and AGPR/AG/DAO.

**7. Responsibilities of the Principal Accounting Officers:**

- a) 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.
- b) The accounts of receipts and payments under these accounts shall be subject to audit as per the prescribed statutory framework.
- c) They must be in a position to assume before Government and the Public Accounts Committee for necessary codal responsibilities for all transactions of receipts, withdrawals and departmental expenditures therefrom and to explain or justify any instance of excess payment or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

**8. Recording of Receipts and withdrawals:**

- a) As the assignment account is a method to withdraw money out of public

exchequer, no money can be directly deposited into the Assignment Accounts. All deposits shall be made under the relevant Fund/Deposit head of account and a record shall be made in the relevant General Ledger Account in accordance with the code allocated for the purpose.

- b) All receipts in the respective Fund/ Deposit account, as a matter of principle, shall be accounted for on the basis of cash received by NBP/ SBP with challan form as prescribed in the Federal Treasury Rules. Only in case(s) of Assignment Account for Public Account used by the Self (Departmentalized) Accounting Entities, the deductions at source reported to AGPR/AG/DAO/FTO can be considered as actual receipts into a Deposit head.
- c) The authorized signatories holding Assignment Accounts shall 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 of cash into chest or transfer to any bank account maintained by the entity. A certificate to that effect will be recorded on the Schedule of Payment.
- d) National Bank of Pakistan will ensure that money is not drawn from Assignment Account for deposit or transfer into any bank account maintained in the name of authorities of the public entity. Any such instance reported to the MoF will be dealt with strictly.
- e) NBP will provide scroll with paid cheques of Assignment Accounts for Public Account to DAO/ TO/ FTO 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's /Treasury Account's by the DAO/TO:

**DrG0110C** -Cheque Clearing account Assignment Account for  
Public Account

**Cr F01101** Cash at State Bank (Non-Food Account)

#### **9. Budgeting and Reconciliation:**

- a. The withdrawing entities shall be responsible for preparation and submission of budget estimates to the Ministry of Finance through the

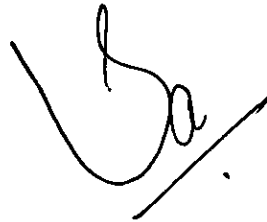


respective Ministries/Divisions for budgeting purposes.

- b. 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.
- c. The withdrawing entities shall be primarily responsible for accounting of receipts and withdrawals from the account. The variations, if any, will be reconciled and appropriate entries shall be made to update the accounting records. Release of funds will be subject to reconciliation with AGPR/AG/DAO.
- d. NBP will report the undrawn balance against the authorized ceiling at the close of a financial year to AGPR/DAO/PAO in respect of each Assignment Account within a week.

**10. Post Audit:**

The drawing authorities will be responsible for getting the accounts of receipts and withdrawals from the Fund/ Deposit Account audited as per the legal framework.

A handwritten signature in black ink, consisting of a stylized 'S' followed by 'a' and a diagonal slash.



(Sanction for opening of Assignment Account for Pubic Account)

Ministry/Department \_\_\_\_\_  
Division \_\_\_\_\_  
Attached Department \_\_\_\_\_

No. \_\_\_\_\_ Islamabad, the \_\_\_\_\_, 20 \_\_\_\_\_

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

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

Subject:- **OPENING OF NON-LAPSABLE ASSIGNMENT ACCOUNT  
FOR PUBIC ACCOUNT IN PAK RUPEE TITLED " \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_".**


Dear Sir,

I am directed to convey the approval of the competent authority for opening of Non Lapsable Assignment Account for the Pubic 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 Non Lapsable Assignment Account for the Pubic 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. \_\_\_\_\_



**Government of Pakistan**  
**Finance Division**  
**(Budget Wing)**

-----

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

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

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

Name \_\_\_\_\_

Designation \_\_\_\_\_

Tele \_\_\_\_\_

Copy forwarded for information to:

- a) The Controller General of Accounts, Islamabad
- b) The concerned DAO/FTO/TO
- c) The Director General Audit, \_\_\_\_\_ Government, \_\_\_\_\_



(Authority to NBP for opening of Assignment Account for Pubic 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 NON LAPSABLE ASSIGNMENT ACCOUNT FOR  
THE PUBIC ACCOUNT IN PAK RUPEE TITLED**  
" \_\_\_\_\_ "

In pursuance of \_\_\_\_\_ Division, Islamabad letter  
No. \_\_\_\_\_, dated \_\_\_\_\_ duly endorsed by the Finance  
Division Budget Wing vide endorsement No. \_\_\_\_\_,  
dated \_\_\_\_\_, you are hereby authorized to open a non-lapsable Assignment  
Account for Pubic 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 Government, Islamabad.
2. Project authority
3. Mr. \_\_\_\_\_, DS (T&CM), 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 Non Lapsable Assignment Account for Pubic Account, in  
Pak Rupees, for the project Titled

“ \_\_\_\_\_ ”

- 1- The 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 ceiling of above account shall be for current 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 \_\_\_\_\_

(Sanction for Placement of Funds in Assignment Account for Public 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 FOR THE PUBLIC 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 for Public Account titled \_\_\_\_\_  
\_\_\_\_\_ as ceiling for Quarter \_\_\_\_\_ (or as required)  
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 Head of Account \_\_\_\_\_ for the year 200x-200x to which the expenditure may be debited in accounts.

4.

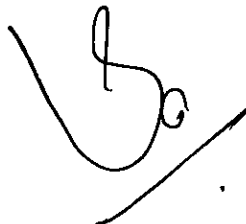
Yours faithfully,

Name \_\_\_\_\_

Designation \_\_\_\_\_

Tele \_\_\_\_\_

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



Islamabad the \_\_\_\_\_ 200x

**(FORM T.R. 11 B.)**  
**(See Rule 170 B.)**Office of the Accountant General  
Pakistan Revenues \_\_\_\_\_  
Dated the \_\_\_\_\_

No \_\_\_\_\_

To

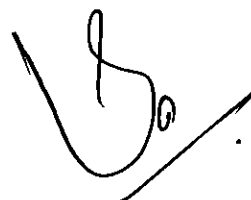
**The Manager,**  
National Bank of Pakistan  
\_\_\_\_\_Sub:- **AUTHORISATION FOR PLACEMENT OF FUNDS IN ASSIGNMENT  
ACCOUNT FOR PUBLIC ACCOUNT Head  
\_\_\_\_\_ TITLED \_\_\_\_\_**

In pursuance of Govt. of Pakistan, Ministry of \_\_\_\_\_ sanction  
letter No \_\_\_\_\_ dated \_\_\_\_\_, you are hereby authorized to  
arrange payments upto a ceiling of Rs \_\_\_\_\_ (Rupees \_\_\_\_\_  
only) from the assignment account titled  
" \_\_\_\_\_ allowed for Quarter \_\_\_\_\_ (1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>)  
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 Fund/Deposit Head  
for the financial year 20\_\_ to which withdrawal is debit able 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-imburement 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 for Pubic 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 not 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 \_\_\_\_\_

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 for Pubic Account unless they are required for immediate disbursement. No cash shall be drawn from an Assignment Account except for imprest and in such case, limit will be sanctioned by the Finance Division.

(Signature)

(Designation)

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



**SCHEDULE OF ASSIGNMENT ACCOUNT CHEQUES FOR PUBLIC ACCOUNT**

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

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

Name of Public Entity/Govt Office and DDO: \_\_\_\_\_

Assignment A/c Title \_\_\_\_\_

Assignment Account No: \_\_\_\_\_

Profit Center  
(Code and Name of account Office) \_\_\_\_\_

Cost Center \_\_\_\_\_

Name of the Fund/ Deposit: \_\_\_\_\_

**Balance Availability:**

Total Amount Collected to-date (Rs.)	Total Amount authorized to-date (Rs.)	Total Amount Withdrawn to-date (Rs.)	Total Balance Amount to-date (Rs.)	Total Amount of these Cheque(s)(Rs.)	Net Balance after these cheques (Rs.)

**Schedule for Accounting (Journal Entry):**

Serial No.	Cheque No.	Date of cheque	Payee's Name	Amount (Rs)	Detailed Object Code
1					

**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