

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL PAKISTAN POST OFFICE, ISLAMABAD**



DIRECTOR GENERAL'S CIRCULAR NO. 06

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Part-I

Nil

Part-II

Nil

Part-III

Nil

Part-IV

Nil

Part-V

Finance and Budget / Accounts

SUBJECT: - CHART OF ACCOUNTS (CORRECTION SLIP No. 02/2024).

The following new Sub Detailed Objects have been introduced by the Director Accounts, Pakistan Post Office Department, Lahore vide letter No. Coord / Pro / 301 / 05-2019 / C. Box / 136 dated 29th May, 2024 (Copy enclosed) under Account title (PPOD-I) for booking the Receipts / Payments of “Sale of Corrugated Boxes”, “Service Charges on Sale” & “Incentive on Sale” in connection with business being operated by the Pakistan Post Office as per following details:-

(I) Recording the Receipt / Payment of Sale of Corrugated Boxes (SBP/NBP)	
Object Element	F-Assets
Major Object	F01-Cash & Bank Balances.
Minor Object	F011- Balance with SBP / NBP.
Detailed Object	F01123 – Central Account for PPOD Agency / Commercial Functions (PPOD-I)
New Sub Detailed Object	F01123-51 – Receipt / Payment of Sale of Corrugated Boxes. F01123-52 – Receipt / Payment of Incentive on Sale of Corrugated Boxes.

(II) Booking of liability for Cheque Clearing Account:-	
Object Element	G-Liabilities
Major Object	G31- Current Liabilities
Minor Object	G011-Cheque Clearing Account.
Detailed Object	G0110E- Cheque Clearing Account – PPOD Agency / Commercial Functions (PPOD-I)
New Sub Detailed Object	G0110E-51 – Cheque Clearing Account – Sale of Corrugated Boxes G0110E-52 – Cheque Clearing Account – Incentive on Sale of Corrugated Boxes.

(III) Recording of Account of “Services on Sale of Corrugated Boxes”:-	
Object Element	C- Non- Tax Revenue
Major Object	C03- Miscellaneous Receipts.
Minor Object	C035- Economic Services Receipts-Others.
Detailed Object	C03588-Agency Services Receipts.
New Sub Detailed Object	C03588-85 – Service Charges on Sale Proceed of Mail Corrugated Carton Boxes.

03. This issues with the approval of Director General, Pakistan Post.

Encl (As above)

B.1-3/2023 (CoA)

Dated 11th June 2024



Government of Pakistan
DIRECTORATE OF ACCOUNTS,
PAKISTAN POST OFFICE DEPARTMENT,

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PPOD CHART OF ACCOUNTS

Correction Slip No. 02/2024

In accordance with authority to add/delete the sub-detailed object codes vested to this Directorate vide para 4(ii) of the Controller General of Accounts letter No.236/AC-1/1-10/Misc.-CoA/2010, dated 07.05.2011, the following sub-detailed object code has been opened under head of Account (PPOD-I) for booking the receipts/payments of "Sale of Corrugated boxes" "Service Charges on sale" and "Incentive on sale" in connection with business operated by PPOD.

I. Recording the Receipt/payment on sale of Corrugated boxes (SBP/NBI):

- Object Element = "F- Assets"
- Major Object = "F01- Cash and Bank Balances"
- Minor Object = "F011- Balance with SBP/NBI"
- Detailed Object = "F01123 - Central Account for PPOD Agency/ Commercial Functions (PPOD-I)"

New Sub Detailed Object	Description
F01123-51	Receipt/Payment of sale of corrugated boxes
F01123-52	Receipt/Payment of Incentive on sale of corrugated boxes

II. Booking of Liability for Cheque Clearing Account:

- Object Element = "G- Liabilities"
- Major Object = "G01- Current Liabilities"
- Minor Object = "G011- Cheque Clearing Account"
- Detailed Object = "G0110E-Cheque Clearing Account-PPOD Agency/Commercial functions (PPOD-I)"

New Sub Detailed Object	Description
G0110E-51	Cheque Clearing Account-Sale of corrugated boxes
G0110E-52	Cheque Clearing Account-Incentive on sale of corrugated boxes

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Part-VI

Nil
