

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



DIRECTOR GENERAL'S CIRCULAR NO. 06

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Part-I

NOTIFICATION

No. CP. 3-2/2023. On the recommendation of the Departmental Promotion Committee (D.P.C) in its meeting held on 12th June 2025 and with approval of the Director General, Pakistan Post (appointing authority), the following Junior Accountants (BPS-17 time scale) are promoted to the post of Assistant Accounts Officer (BPS-17) (Accounts Cadre) (other than DA, PPOD, Lahore) on regular / temporary basis with immediate effect: -

1) Against two – third Quota (2/3rd)

S #	Name of officer	Remarks
1	Mr. Umair Khan	Promoted on temporary basis. The officer is liable to be reverted to his lower post on joining of regular incumbent back, unless adjusted against a clear vacant post.

2) Against one – third Quota (1/3rd)

Sl. No	Name of officers	Remarks
1	Mr. Abdul Waheed	Promoted on regular basis
2	Mr. Muhammad Waseem Qureshi	Promoted on temporary basis. The officer is liable to be reverted to his lower post on joining of regular incumbent back, unless adjusted against a clear vacant post.
3	Mr. Gohar-ur-Rehman	-do-
4	Mr. Muhammad Sagheer	-do-
5	Mr. Muzaffar Abbas Mehdi	-do-

2. The above-named officers will be on probation for a period of one (1) year from the date they actually assume the charge of the post of Assistant Accounts Officer (BPS-17). This period may be further extended by another one year if considered necessary by the competent authority in terms of Rule 21(i)(2) and (4) of the Civil Servant (Appointment, Promotion and Transfer) Rules, 1973.

CP. 3-2/2023

Dated. 13/16-06-2025

NOTIFICATION

No. S. 6-8/86-III (CP). In pursuance of Federal Services Tribunal, Islamabad's Judgements dated 03-03-2025 passed in appeal No. 939 (R) CS-2022 and 879 (R) CS-2024 and on the recommendations of the Time Scale Committee in its meeting held on 12-06-2025, the Director General, Pakistan Post has been pleased to approve grant of Time Scale to Mr. Rafi Uddin, (Retired) Private Secretary (BPS-17), working under Pakistan Post Office Department on following dated in terms of Finance Division's O.M No. 19(55) Legal-II / 2010-1055, dated 23-01-2011 read with Establishment Division's O.M No. 1/9/80-R-II, dated 02-06-1983:-

Sl. No.	Name of Officers	Grant of BS-18 w.e.f	Grant of BS-19 w.e.f
1	Mr. Rafi Uddin	01-09-2020	05-01-2021

2. On grant of Time Scale (BS-19) the nomenclature of the post of officer will be as Senior Private Secretary (SPS) in terms of Finance Division's O.M No. 19(55) Legal-II/2010-1055, dated 23-12-2011.

S. 6-8/86-III (CP)

Dated 13/16-06-2025

NOTIFICATION

No. CP. 3-2/2017, In pursuance of Establishment Division O.M No. 30-2/90-CP-3 dated 18-02-1997 and with the approval of the competent authority, Mr. Muhammad Afzal, who is already working against the post of Assistant Director (BS-17) on temporary basis w.e.f. 31-05-2024 is promoted as Assistant Director (BS-17) on regular basis with effect from 06-06-2025.

2. The above-named officer will be on probation for a period of one (01) year, this period may further be extended by another one year, if considered necessary by the competent authority in terms of rule 21 (1) (2) and (4) of the civil servant (Appointment, Promotion and Transfer Rules 1973)

CP. 3-2/2017

Dated 23 June 2025

NOTIFICATION

No. **CP.5-10/2003-XVII**. In pursuance of Establishment Division O.M No. 30/2/90-CP-3 dated 18-02-1997 and with the approval of the competent authority viz Deputy Director General (Admn) Directorate General, Pakistan Post office, Islamabad, the following superintendents who are already working against the posts of Superintendent (BS-16), Dte-General, Pakistan Post office, Islamabad on temporary basis w.e.f. 06-12-2024 are promoted as Superintendent (BS-16) **on regular basis with effect from the dates mentioned against each: -**

S.No	Name of officers	Date of promotion on regular basis as Superintendent (BS-16)
1	Mr. Liaqat Ali	10-05-2025
2	Mr. Muhammad Hussain	06-06-2025

2. The above named officers will be on probation for a period one (01) year. This period may be further extended by another one year, if considered necessary by the competent authority in terms of rule 21 (1) (2) and (4) of the civil servant (Appointment, Promotion and Transfer Rules 1973).

CP. 5-10/2003-XVII.

Dated: 26-06-2025

PART-II

Nil

PART-III
POSTAL AND EXPRESS SERVICES

INTRODUCTION OF VOLUMETRIC WEIGHT FOR INLAND & INTERNATIONAL PARCELS AND EMS

Postal mail of large size and low weight causes extra ordinary expenditure during transmission of mail. Presently, postage of parcel is being realized on the basis of actual weight from customers. The surface area / size of parcel have not been made base while fixing parcel tariff. However, the transmission of mail at domestic and international destinations is done on the basis of volume available in vehicles and airlines. Presently parcel weight is calculated on the weight of the package as per weighting scale and accordingly fee / postage is being charged as per weight slab.

2. To align with international logistics standards and improve cost-efficiency, Pakistan post, with the approval Postal Services Management Board (in its 2nd meeting held on 10th March, 2025) is introducing the volumetric (dimensional) weight system for calculating parcel charges for booking of domestic, international parcel and EMS with effect from 1st July, 2025. This system ensure fair pricing for parcels that are large in size but light in weight.

3. Following are the importance of the volumetric weight: -

- i. The volumetric weight of the packages helps to charge customers the correct rates.
- ii. Volumetric weight is a method to calculate the chargeable weight of a package, using volume rather than gross weight.
- iii. It helps determine the most efficient use of space and ensures that businesses are charged the right rates for shipping.
- iv. Volumetric weight impacts return shipping and overall logistics costs.

4. Volumetric weight will be calculated on following formula / method:-

Volumetric weight, Also known as **dimensional (DIM) weight**, is to determine the cost of transportation based on the amount of space a package occupies. To calculated volumetric weight in kg, the general formula is:

$$\text{Volumetric Weight} = (\text{Length (cm)} \times \text{Height (cm)} / \text{DIM factor},$$

The **volumetric factor** of **5,000** (in cm) is commonly used by **European and Asian shipping companies** to calculate the **volumetric weight** of packages. In Pakistan private couriers also use volumetric factor of 5000.

For example: Using the common DIM (Dimension) factor 5,000, let's say shipping a 10Kg package measuring 50 cm on all three sides – the formula $50 \times 50 \times 50 / 5000$ gets used to determine its **volumetric weight: $50 \times 50 \times 50 = 125,000 / 5,000 = 25 \text{ kg}$** .

Out of dimensional weight and actual weight, whichever is larger will refer to as the billable weight.

5. Physical weight of a parcel will continue to be upto 30 kg. However, the Volumetric weight of parcel can be increased, therefore, no upper limit of volumetric weight has been fixed. The postage charges for volumetric weight will be the same as already fixed and applicable for domestic parcels.

6. In case of increase in the volumetric weight above thirty kg (30 kg), postage of Rs. 190/-, as approval by the PPSMB, Shall be charged for every additional 5 kg or fraction thereof for domestic parcel. For the convenience of the booking staff, a Volumetric weight Quick Reference Chart duly indicating the postage rates is available at **Annex-A**.

7. The weight of parcel actual or volumetric whichever is higher will be applied and charged accordingly. The postage upto the weight of 30 kg will remain same as already approved and shown in above table.

8. Instructions for Staff.

Measuring Parcels.

- Use standard measuring tapes or rulers.
- Record **Length (L), Width (W), and Height (H) in centimeters (cm)**.
- Measure form edge to edge, including bulges or external packaging.

Calculating Volumetric Weight

- Use the formula above.
- Use calculators or mobile app provided (or manual method).
- Compare with actual weight shown on the scale.

Required Tools

- Digital weighting scale (already provided)
- Measuring tape or rigid ruler.
- Volumetric calculator (**see Annex-A**)

Staff Responsibilities

- Ensure all parcels are measured and calculated correctly,
- Enter correct chargeable weight in the booking system.
- Explain to customers if volumetric weight applies.
- Report any discrepancies or challenges to supervisor.

Training and Support

- Postmasters General should conduct training session on district and GPOs level.
- All DSPOs, Senior, Chief Postmasters, ASPOs shall guide and provide necessary training to operational counter booking staff about the adoption of volumetric system.
- Instructional videos and reference charts will be made available.
- It would be better to circulate these in Urdu for better comprehension and understanding of the postal staff. (**Specimen is enclosed**).

- The adoption of volumetric system should be displayed prominently in all GPOs and Sub-Post offices prior to commencement of this system.

9. This system is mandatory starting from **1st July, 2025** Non-Compliance will result in charging postage inconsistencies. All postmasters General shall ensure its proper and transparent implementation.

10. Necessary corrections shall be made in the working copies of the tariff and relevant other circulars, instructions etc., accordingly.

No. IM. 6-2/2015

Dated 4 June 2025

VOLUMETRIC WEIGHT AND CHARGEABLE POSTAGE

Weight upto	Postage	Regn. Fee	Total	Weight upto	Postage	Regn. Fee	Total
1kg	150	75	225	48kg	2080	75	2155
2kg	270	75	345	49kg	2080	75	2155
3kg	270	75	345	50kg	2080	75	2155
4kg	380	75	455	51kg	2270	75	2345
5kg	380	75	455	52kg	2270	75	2345
6kg	570	75	645	53kg	2270	75	2345
7kg	570	75	645	54kg	2270	75	2345
8kg	570	75	645	55kg	2270	75	2345
9kg	570	75	645	56kg	2460	75	2535
10kg	570	75	645	57kg	2460	75	2535
11kg	750	75	825	58kg	2460	75	2535
12kg	750	75	825	59kg	2460	75	2535
13kg	750	75	825	60kg	2460	75	2535
14kg	750	75	825	61kg	2650	75	2725
15kg	940	75	825	62kg	2650	75	2725
16kg	940	75	1015	63kg	2650	75	2725
17kg	940	75	1015	64kg	2650	75	2725
18kg	940	75	1015	65kg	2650	75	2725
19kg	940	75	1015	66kg	2840	75	2915
20kg	1130	75	1015	67kg	2840	75	2915
21kg	1130	75	1205	68kg	2840	75	2915
22kg	1130	75	1205	69kg	2840	75	2915
23kg	1130	75	1205	70kg	2840	75	2915
24kg	1130	75	1205	71kg	3030	75	3105
25kg	1320	75	1205	72kg	3030	75	3105
26kg	1320	75	1395	73kg	3030	75	3105
27kg	1320	75	1395	74kg	3030	75	3105
28kg	1320	75	1395	75kg	3030	75	3105
29kg	1320	75	1395	76kg	3220	75	3295
30kg	1320	75	1395	77kg	3220	75	3295
31kg	1510	75	1585	78kg	3220	75	3295
32kg	1510	75	1585	79kg	3220	75	3295
33kg	1510	75	1585	80kg	3220	75	3295
34kg	1510	75	1585	81kg	3410	75	3485
35kg	1510	75	1585	82kg	3410	75	3485
36kg	1700	75	1775	83kg	3410	75	3485
37kg	1700	75	1775	84kg	3410	75	3485

38kg	1700	75	1775	85kg	3410	75	3485
39kg	1700	75	1775	86kg	3600	75	3675
40kg	1700	75	1775	87kg	3600	75	3675
41kg	1890	75	1965	88kg	3600	75	3675
42kg	1890	75	1965	89kg	3600	75	3675
43kg	1890	75	1965	90kg	3600	75	3675
44kg	1890	75	1965	91kg	3790	75	3865
45kg	1890	75	1965	92kg	3790	75	3865
46kg	2080	75	2155	93kg	3790	75	3865
47kg	2080	75	2155	94kg	3790	75	3865
95kg	3690	75	3865	98kg	3980	75	4055
96kg	3980	75	4055	99kg	3980	75	4055
97kg	3980	75	4055	100kg	3980	75	4055

اندرون ملک و بین الاقوامی پارسلز اور ای ایم ایس کے لیے وولیومیٹرک ویٹ (حجمی وزن) کا تعارف

• بڑے سائز اور کم وزن والے پارسل میل کی ترسیل کے دوران غیر معمولی اخراجات آتے ہیں۔ فی الوقت، پارسل کی ڈاک چارجز صارفین سے پارسل کے اصل وزن کی بنیاد پر وصول کی جاتی ہے۔ پارسل کے سائز/سطحی رقبے کو ڈاک نرخ مقرر کرتے وقت بنیاد نہیں بنایا گیا۔ تاہم، اندرون ملک اور بین الاقوامی مقامات پر میل کی ترسیل گاڑیوں اور ہوائی جہازوں میں دستیاب حجم کی بنیاد پر کی جاتی ہے۔ فی الحال، پارسل کا وزن پیمائش کے ترازو کے مطابق لیا جاتا ہے اور اس کے مطابق وزن کے زمرے کے تحت فیس/ڈاک چارجز وصول کیے جاتے ہیں۔

بین الاقوامی لاجسٹک معیار کے ساتھ ہم آہنگی اور لاگت میں مؤثر بہتری کے لیے، پاکستان پوسٹ، پوسٹل سروسز مینجمنٹ بورڈ کی منظوری سے (جو کہ اپنی دوسری میٹنگ میں 10 مارچ 2025 کو منعقد ہوئی)، پارسل چارجز کی حساب کتاب کے لیے "ولیومیٹرک (ڈائمنشنل) ویٹ سسٹم" متعارف کروا رہا ہے۔ یہ نظام 1 جولائی 2025 سے مقامی، بین الاقوامی پارسل اور ای ایم ایس بکنگ پر نافذ العمل ہوگا۔
یہ نظام ان پارسلز کے لیے منصفانہ قیمت کو یقینی بناتا ہے جو سائز میں بڑے لیکن وزن میں ہلکے ہوتے ہیں

- والومیٹرک وزن کی اہمیت درج ذیل ہے :

والومیٹرک وزن کے ذریعے صارفین سے درست چارجز لیے جا سکتے ہیں۔
یہ ایک ایسا طریقہ ہے جس میں مجموعی وزن کے بجائے پارسل کے حجم کی بنیاد پر قابل چارج وزن کا تعین کیا جاتا ہے۔
یہ طریقہ جگہ کے مؤثر استعمال میں مدد دیتا ہے اور کاروباروں سے صحیح نرخ وصول کرنے کو یقینی بناتا ہے۔
والومیٹرک وزن واپسی کی ترسیل اور مجموعی لاجسٹک لاگت پر اثر انداز ہوتا ہے۔
:- والومیٹرک وزن درج ذیل فارمولے سے معلوم کیا جائے گا

سے مراد وہ وزن ہے جس کی بنیاد پر ترسیلی اخراجات کا Volumetric weight یا dimensional (DIM) weight تعین کیا جاتا ہے، جو پارسل کی جانب سے گھیرے گئے حجم پر مبنی ہوتا ہے۔

فارمولہ

$$\text{Volumetric weight (kg)} = (\text{Length (cm)} \times \text{Width (cm)} \times \text{Height (cm)}) / 5000$$

یورپی اور ایشیائی شپنگ کمپنیاں استعمال کرتی ہیں۔ پاکستان میں نجی کورئیر کمپنیاں بھی فیکٹر DIM factor کا "5000" استعمال کرتی ہیں۔

مثال

ایک پارسل جس کا وزن 10 کلوگرام ہو اور جس کے تمام اطراف 50 سینٹی میٹر ہوں، اس کا والومیٹرک وزن ہوگا
کلوگرام $50 \times 50 \times 50 = 125,000 / 5000 = 25$
اصل وزن اور والومیٹرک وزن میں سے جو زیادہ ہو گا، وہی قابل بل وزن تصور کیا جائے گا۔
کلوگرام تک محدود رہے گا۔ تاہم، والومیٹرک وزن زیادہ ہو سکتا ہے، لہذا والومیٹرک وزن کی 30 پارسل کا جسمانی وزن بدستور کوئی بالائی حد مقرر نہیں کی گئی۔ والومیٹرک وزن کے لیے ڈاک چارجز وہی ہوں گے جو پہلے سے اندرون ملک پارسل کے لیے مقرر ہیں۔

اگر ولیومیٹرک وزن 30 کلوگرام سے تجاوز کرتا ہے تو، ہی ای ایم بی کی منظور شدہ شرح کے مطابق، ہر اضافی 5 کلوگرام یا اس کا جزوی حصہ پر 190 روپے ڈاک چارج وصول کیا جائے گا (برائے ملکی پارسل)۔
بکنگ اسٹاف کی سہولت کے لیے ایک "ولیومیٹرک ویٹ کونیک ریفرنس چارٹ" دستیاب ہے، جس میں ڈاک چارجز کی تفصیل میں شامل ہے۔ (Annex-A) دی گئی ہے،
- پارسل کے اصل یا والومیٹرک وزن میں سے جو زیادہ ہو گا وہی لاگو کیا جائے گا۔ 30 کلوگرام تک کے وزن کے لیے چارجز وہی رہیں گے جو پہلے سے منظور شدہ ہیں۔

- عملے کے لیے ہدایات

پارسل کی پیمائش

معیاری پیمائش ٹیپ یا رولر کا استعمال کریں۔

سینٹی میٹر میں نوٹ کریں۔ (H)، اور اونچائی (W)، چوڑائی (L) لمبائی
کنارے سے کنارے تک پیمائش کریں، ابھار اور بیرونی پیکنگ سمیت۔

والومیٹرک وزن کی پیمائش

اوپر دیا گیا فارمولہ استعمال کریں۔

کیلکولیٹر یا فراہم کردہ موبائل ایپ کا استعمال کریں (یا دستی طریقہ)۔
حاصل کردہ وزن کو ترازو پر موجود اصل وزن سے موازنہ کریں۔

درکار آلات

:
ٹریجیٹل ویٹنگ اسکیل (پہلے سے فراہم شدہ)
ہیمنٹس ٹیپ یا سخت رولر
(دیکھیں Annex-A) والومیٹرک کیلکولیٹر

عملے کی ذمہ داریاں

:
تمام یارسلز کی درست ہیمنٹس اور حساب یقینی بنائیں۔
ہکنگ سسٹم میں درست قابل چارج وزن درج کریں۔
صارف کو والومیٹرک وزن کے اطلاق سے آگاہ کریں۔
کسی بھی تضاد یا مسئلے کی صورت میں سپروائزر کو اطلاع دیں۔
پوسٹ ماسٹرز جنرل جی پی او اور ضلعی سطح پر تربیتی سیشن منعقد کریں۔
تمام ڈویژنل سپرنٹنڈنٹس، سینئر، چیف پوسٹ ماسٹرز، اسسٹنٹ سپرنٹنڈنٹس پوسٹ آفسز آپریشنل کاؤنٹر ہکنگ اسٹاف کو
والومیٹرک نظام اپنانے کے بارے میں رہنمائی فراہم کریں گے اور ضروری تربیت دیں گے۔
ہدایتی ویڈیوز اور ریفرنس چارٹس فراہم کیے جائیں گے۔
یہ مواد اردو میں تقسیم کرنا زیادہ مؤثر ہوگا تاکہ ڈاک عملہ بہتر طور پر سمجھ سکے اور اس پر عملدرآمد کر سکے۔
والومیٹرک نظام کو اپنانے کے بارے میں معلومات تمام جنرل پوسٹ آفسز اور سب پوسٹ آفسز میں اس نظام کے آغاز سے
قبل نمایاں طور پر آویزاں کی جانی چاہئیں۔

۔ یہ نظام یکم جولائی 2025 سے لازمی طور پر نافذ العمل ہوگا۔ اس پر عمل نہ کرنے کی صورت میں ڈاک چارجز میں بے
ضابطگیاں پیدا ہوں گی۔ تمام پوسٹ ماسٹرز جنرل اس نظام کے مؤثر اور شفاف نفاذ کو یقینی بنائیں گے۔

Part-IV

Subject:- **Acceptance of security Deposits / Money to form of Performance Bank Guarantee.**

On the recommendations of the committee constituted to prepare accounting procedure for security deposits that ***“security deposit / earnest money may be collected in shape of Bank SDR (Security Deposit Receipt) and same may be kept in the custody of respective, authorized person. After completion of task / agreement same may be released by issuing release order”***, A-Coord Branch vide letter No. A.Coord.3-2/2023 dated 25-04-2024 has circulated the same to all Circles for implementation.

2. It has been observed that the validity period of the SDR issued by banks is for one year. While the mail contracts executed for the period of three years, therefore, as per standing SOP, SDR is required to be obtained and deposited as Security Money / Deposits” which does not serve the purpose. On expiry of validity period of one year, the procuring agency demanded to provide / extend the validity period of SDR for further currency period of the agreement. This cause inconvenience for the mail contractors. Circles are referring cases to this office seeking guidance regarding acceptance of bank guarantee vice SDR or otherwise.

3. Security deposit and earnest money is obligatory for procurement of any goods or services. In this regard, Public Procurement Rules (PPR), 2004 are very clear as reproduced below:

“25. Bid Security. – *The procuring agency may require the bidders to furnish a fixed amount of bid security not exceeding five percent of the estimated value of procurement determined by the procuring agency:*

Provided that in case where the procuring agency does not require the bid security, the bidder shall submit bid securing declaration on the format prescribed by the Authority in Standard Procurement Documents.”

“39. Performance guarantee. – *Where needed and clearly expressed in the bidding documents, the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten per cent of the contract amount.”*

4. As per above, PPR has not fixed any type or shape of security money / earnest to be deposited. Therefore, to overcome the situation and in view of PPR, in addition to SDR, the Director General has allowed acceptance of Performance Bank Guarantee (issued by any of the approved Banks where required from the mail contractors / other as well as to follow the provisions of PPR, 2024.

MST. 2-6/2022 (Hvd)
Dated 25-06-2025

Part -V

Subject: PPOD CHART OF ACCOUNTS (CORRECTION SLIP NO. 672).

The following new sub-detailed object code has been opened by the Controller General of Accounts, Islamabad vide letter No. CGA / AC /-1 F-Object / 2021 / 595 dated 26thMay 2025 (Copy enclosed).

Major Object	F01=Cash and Bank Balances
Minor Object	F011= Balance with SBP
Detailed Object (New)	F01130= Subsidiary General Ledger Account for Government of Sindh

2. Necessary addition may please be made in the Chart of Accounts accordingly.
3. This issues with the approval of Chief Accounts Officer.

B.1-3/2023 (CoA)
Dated 11th June 2025



OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS

CGA Complex, FBC Building, Sector G-5/2

ISLAMABAD

Ph. No. 051-9245517

www.cga.gov.pk

CHART OF ACCOUNTS

Correction Slip No. 672

In pursuance of Finance Department Government of Sindh, Karachi, office letter No. FD/DMU/3/(2)/2025(SBP) dated 13.05.2025 regarding creation of new Head of Account for Subsidiary General Ledger Account for the Government of Sindh, the following new Head of Account under Object Element "F – Assets" is *opened /allocated* in the Chart of Accounts:

Major Object	F01	Cash and Bank Balances
Minor Object	F011	Balance with SBP
Detailed Object (New)	F01130	Subsidiary General Ledger Account for Government of Sindh

Asad Iqbal
(ASAD IQBAL)

Accounts Officer AC-I
Dated: 26.05.2025

No./CGA/AC-I/F-Object/2021/595

Distribution

- Ms Mariam Umer Memon, Section Officer (RES-III), Finance Department, Government of Sindh, Karachi w.r.t letter referred above.
- Mr. Shahid Muhammad, Team Lead FI, FABS Directorate, AGPR Complex, Islamabad with the request to upload the Correction Slip in SAP system under intimation to this office.
- The Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad for statutory Audit as per Constitutional mandate.
- State Bank of Pakistan, (A.D Accounts Deptt), I.I. Chundrigar Road, Karachi.
- The Director (Budget Computerization), Finance Division (Budget Wing), Islamabad.
- The Chief Accounts Officer, Finance Division, Islamabad.
- 1- AGPR, Islamabad. 2- AG Punjab, Lahore. 3- AG Sindh, Karachi.
- 4- AG Khyber Pakhtunkhwa, Peshawar 5- AG Baluchistan, Quetta 6-AG AJ&K Muzaffarabad.
- 7- Accountant General Gilgit-Baltistan, Gilgit. 8- DG Accounts Works, Lahore.
- **AGPR, sub-offices**
1- Karachi. 2- Lahore. 3-Peshawar. 4- Quetta. 5-Gilgit.
- **Finance Departments**
1- Govt. of Punjab, Lahore. 2- Govt. of Sindh, Karachi 3- Govt. of Khyber Pakhtunkhwa Peshawar.
4- Govt. of Baluchistan, Quetta. 5- Govt. of AJ&K, Muzaffarabad. 6- Govt. of Gilgit Baltistan.
- **Self-Accounting Entities**
1-The Member Finance, Pakistan Railways, Islamabad. 2- The CAO, Foreign Affairs, Islamabad.
3- DG National Savings, Islamabad. 4- DG Pakistan Post Office Department, Islamabad.
5- DA, PPOD, Lahore 6- The CAO, GSP, Quetta. 7- The Director (B&A), Pak. PWD, Islamabad.
8- The CAO, Pakistan Mint, Lahore. 9- Military Accountant General, Rawalpindi.

Subject: PPOD CHART OF ACCOUNTS (CORRECTION SLIP NO. 671).

The following new sub-detailed object code has been opened by the Controller General of Accounts, Islamabad vide letter No. CGA / AC-1 / CoA / A-HoA / 2021 / 594 dated 26th May 2025 (Copy enclosed).

Major Object	A03 = Operating Expenses
Minor Object	A039 = General
Detailed Object (New)	A0390G = Ration Expense

2. Necessary addition may please be made in the Chart of Accounts accordingly.
3. This issues with the approval of Chief Accounts Officer.

B.1-3/2023 (CoA)
Dated 11th June 2025



GOVERNMENT OF PAKISTAN
OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS

CGA Complex, FBC Building, Sector G-5/2
 ISLAMABAD
 www.cga.gov.pk

CHART OF ACCOUNTS
Correction Slip No. 671

In pursuance of Finance Division Islamabad, letter No.4(1)CAO(MOF) 2024-2025, 26.03.2025 regarding creation of separate Head of Account for Ration Expenses, the following new detailed Head of Account under Object Elements "A-Expenditure" is *opened /allocated* in the Chart of Accounts:

Major Object	A03	Operating Expenses
Minor Object	A039	General
Detailed Object (New)	A0390G	Ration Expense

Asad Iqbal
 (ASAD IQBAL)

Accounts Officer AC-I
 Dated: 26.05.2025

No./CGA/AC-I/CoA/A-HoA/2021/594
Distribution

- Mr. Waheed Ahmed, Chief Accounts Officer, Ministry of Finance Division, Islamabad w.r.t letter referred above.
- Mr. Shahid Muhammad, Team Lead FI, FABS Directorate, AGPR Complex, Islamabad with the request to upload the Correction Slip in SAP system under intimation to this office.
- The Auditor General of Pakistan, Audit House, Constitution Avenue, Islamabad for statutory Audit as per Constitutional mandate.
- State Bank of Pakistan, (A.D Accounts Deptt), I.I. Chundrigar Road, Karachi.
- The Director (Budget Computerization), Finance Division (Budget Wing), Islamabad.
- The Chief Accounts Officer, Finance Division, Islamabad.
 - 1- AGPR, Islamabad. 2- AG Punjab, Lahore. 3- AG Sindh, Karachi.
 - 4- AG Khyber Pakhtunkhwa, Peshawar 5- AG Baluchistan, Quetta 6-AG AJ&K Muzaffarabad.
 - 7- Accountant General Gilgit-Baltistan, Gilgit. 8- DG Accounts Works, Lahore.
- AGPR, sub-offices
 - 1- Karachi. 2- Lahore. 3-Peshawar. 4- Quetta. 5-Gilgit.
- Finance Departments
 - 1- Govt. of Punjab, Lahore. 2- Govt. of Sindh, Karachi 3- Govt. of Khyber Pakhtunkhwa Peshawar.
 - 4- Govt. of Baluchistan, Quetta. 5- Govt. of AJ&K, Muzaffarabad. 6- Govt. of Gilgit Baltistan.
- Self-Accounting Entities
 - 1-The Member Finance, Pakistan Railways, Islamabad. 2- The CAO, Foreign Affairs, Islamabad.
 - 3- DG National Savings, Islamabad. 4- DG Pakistan Post Office Department, Islamabad.
 - 5- DA, PPOD, Lahore 6- The CAO, GSP, Quetta. 7 The Director (B&A), Pak. PWD, Islamabad.
 - 8- The CAO, Pakistan Mint, Lahore. 9- Military Accountant General, Rawalpindi.

724/18/1/2025
4/6
please inform.

CAO
DIR(A&F)
ACAO(B)
30/5

7/3/18/25 PPO

30/5/25

Director (A&F)
 By No. 433
 Dated: 02-05-25

Part -VI

Nil