



GOVERNMENT OF PAKISTAN
CONTROLLER GENERAL OF ACCOUNTS
CGA Complex, FBC Building, Sector G-5/2
ISLAMABAD

No. 163/CGA/Accounts-I/AAAP(L.C)/2023

Dated: 06-03-2023

All PAOs/Federal Secretaries,
Ministry of,
Islamabad.

Subject: **ONLINE SUBMISSION OF SCHEDULES PERTAINING TO ASAAN ASSIGNMENT ACCOUNT**

The undersigned is directed to enclose herewith a copy of Finance Division letter No. F.2(2)BI-2008/AAP-902 dated 07-02-2023 alongwith Asaan Assignment Account Procedure (Local Currency) Amended 2023 on the above subject.

02. The Asaan Assignment Account Procedure (Local Currency) Amended 2023 duly approved by Finance Division is hereby circulated for information and further necessary action.

Note: **The procedure is applicable w.e.f 1st February, 2023.**

Enclosures: (15)

(ARSALAN MATLOOB)
Accounts Officer (Accounts-1)
Ph. No. 051-9220943

COPY FORWARDED FOR INFORMATION AND NECESSARY ACTION TO:

1. The Director General (Policy), Auditor-General of Pakistan, Islamabad.
2. The Accountant General Pakistan Revenues, Islamabad/Sub-Offices Karachi/ Lahore/ Peshawar/Quetta/Gilgit.
3. The Accountant Generals Punjab/Sindh/Khyber Pakhtunkhwa/Balochistan/Gilgit Baltistan.
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 instructions to NBP branches.
6. The Federal Treasury Officer, Islamabad/ Karachi.

C.C

1. The Provincial Secretaries Punjab/Sindh/Khyber Pakhtunkhwa/Balochistan and Gilgit Baltistan.
2. Mr. Rashid Ahmed, Section Officer (BI), Finance Division, Islamabad with reference to their letter no. F.2(2)BI-2008/AAP-902 dated 07-02-2023

Dated: 9 March 2023

ASAAAN ASSIGNMENT ACCOUNT PROCEDURE (LOCAL CURRENCY), AMENDED 2023

All Special Drawing Accounts (SDAs), Personal Leger Accounts (PLAs), and Revolving Fund Accounts (Local Currency) were abolished vide CGA office letter No.AC-II/1-39/08-Vol-V/632 dated 24th September, 2008 and Finance Division O.M. No. 3(4) DS(BR-II)/2008 dated 6th October, 2008. At present, in the light of provisions of the Public Finance Management Act, 2019 and Cash Management and Treasury Single Account Rules, 2020, the Assignment Accounts shall be part of Treasury Single Account at Federal Government level.

2. As far as provincial governments are concerned, the Assignment Accounts shall be a part of respective provincial governments' consolidated fund at the provincial level. The following procedure shall be followed for opening and operation of the Assignment Account for Development Projects and Non Development Expenditure in the Federal and Provincial Governments:

1. General Instructions:

- i) Assignment Account shall be part of Account No 1. of the respective government. The unspent budget at the close of financial year shall be surrendered by respective offices as per government instructions; otherwise it shall be treated as lapsed.
- ii) Assignment Accounts shall be opened in NBP branches linked with internet banking. The main Assignment Account of sub-assignment account(s) shall only be opened in NBP Main Branch Islamabad for the Federal Government Offices located at Islamabad and for other locations, the respective NBP main branch will be the focal branch where main assignment account(s) will be opened and maintained by the project authorities/entities.
- iii) Where projects do not have online connectivity with AG/AGPR/DAO, the Assignment Account(s) shall be opened in the NBP Main Branch Islamabad for the Federal Government Offices, located at Islamabad, and for other locations, the respective NBP main branch will be the focal branch where assignment accounts will be opened and maintained by the project authorities/entities.
- iv) User Organizations already submitting their claims for Development and Non-Development Expenditure to Accounting Offices for pre-audit shall not be allowed Assignment Accounts, under any circumstances.

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- v) The officers of BS-17 or above on payroll of user organization concerned shall be nominated by the PAO as signatories. A signatory on current / acting charge of BS-17 or equivalent may operate the account till he/she holds current charge of BS-17 and shall no more operate the account on the completion of period of current charge.
 - vi) Any officer or person attached with a project or unit as honorary officers or board members or on attachment drawing salary from other project or unit shall not become a signatory. However, in cases, where a project, or unit does not have any officer of BS-17 or above on its payroll, the PAO may allow signatories from controlling offices, or entities Board of Directors, till such officers are appointed.
 - vii) In case of entities, where signatories are pre-decided by designation under departmental rules or codes, or SoPs, or the PAO decides the signatory by Designation, the approval (while converting to AAAP 2023 for the first time for one or more branches, or divisions, or geographical stations) can be obtained in a collective manner. In the event of transfer, or retirement, or suspension, or due to any other reason, if an officer who happens to be a signatory, is replaced by any other officer, or the charge of the position is given on acting, current or look after basis, signatory may be changed with the approval of the head of unit, division or department at that station, i.e., obtaining the approval of Head of Department / or entity or PAO shall not be required till the appointment / posting of officer on regular basis. But if the positions remain vacant (i.e., charge is not given to any officer), the second signatory shall be decided with the approval of PAO.
 - viii) A third signatory may also be approved by the PAO to operate the account during the leave, tour or any other authorized absence.
 - ix) The Bank shall comply with Government Policy Instructions and SBP regulatory requirements including Know Your Customer (KYC) in case of Assignment Account (like that of FATF / AML) for account signatories and shall ask for requisite documents and ensure biometric verification. The signatories shall comply with these requirements. It is clarified that these accounts are not opened for making deposits but are overdraft facility accounts in nature for payments made on behalf of government by the bank followed by reimbursement claim from the State Bank of Pakistan.
 - x) The ASAAN Assignment Account Procedure, 2023 (AAAP 2023) shall be applicable to all the existing Assignment Accounts for all future banking.

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- xi) For any clarification of the ASAAN Assignment Account Procedure, 2023, the PAOs shall refer the matter to Budget Wing, Finance Division (through the Administrative Secretary) for the decisions.
 - xii) In case a project is reflected in Federal PSDP but is executed by the Provincial Government as provided in PC-I, the PAO at Federal level may approve the opening of assignment account or Sub-Assignment Account of such projects or programs and approve signatories whose Names/Designations are recommended by Secretary of Provincial Government Department concerned.
 - xiii) Budget shall be proposed and approved in the heads of account as per requirements of projects / unit and shall be booked accordingly.
 - xiv) Opening of Assignment Account is not needed for funds allocated as 'one-time seed money'.
 - xv) Assignment Account shall be closed by the PAO upon closing of project, program, or if the expenditure is shifted to pre-audit system of Accounting Offices
 - xvi) Cash withdrawal or transfer of funds to any bank account is not allowed except employees related deductions like pension contribution, provident fund and GP Fund, etc. These deductions shall be made as per Rules / Policy Guidelines / Procedure of the relevant offices. Payment shall be made only through crossed cheque to contractors, vendors, suppliers, employees, etc.
 - xvii) Security Deposit / Retention Money may be deposited in a designated Bank Account in case of perpetual organizations like National Highway Authority but in case of projects / programs or operational units or corporations, in a dedicated Bank Account opened with the approval of Finance Division or in Public Account. The account shall be used for deposit of retention money only and no utilization shall be made out of the account, except payment of retention money / security deposit. Such account shall immediately be closed on expiry of contract or completion of project under intimation to Finance Division. In case retention money is forfeited or not claimed within a stipulated period, the same may be deposited alongwith interest, if any, in the Federal / Provincial Government account as the case may be.
 - xviii) The PAOs may allow one time Imprest Money upto Rs.100,000/- (One hundred thousand) or less based on the needs. The Finance Division shall be consulted for approval for requirement of any higher amount of Imprest Money.

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2. Responsibilities of Principal Accounting Officers (PAOs):

- i) The Principal Accounting Officers (PAOs) shall approve the opening, closing and change of signatories of the Assignment Account. They shall not delegate these powers to any officer (The Additional Secretary In-charge of Ministry/Division or any officer holding the charge of a PAO shall be deemed as the PAO).
- ii) The following Pre-conditions shall be met for opening of Assignment Accounts by the PAO / his office:
 - a. In case of a **development project**, the project should have administrative approval. The Project Director shall be in place and it should have the Cost Centre and allocation of budget.
 - b. There shall be a separate assignment account for every development project, Sub-account(s) shall be allowed only when payment is required outside the accounting jurisdiction of accounting office where budget allocation has been made.
 - c. In case of **current budget expenditure**, it should have the Cost Centre and allocation of budget
 - d. The PAO shall ensure that signatories are approved as per provisions of AAAP 2023.
 - e. As required under Section 23 of the PFM Act, 2019, the PAO shall submit a certificate to the Finance Division on half yearly basis that public money has not been transferred from Assignment Account to any other bank account.
- iii) The copies of following documents are mandatory / required for submission of request to PAO:
 - a) Gazette Notification for designation of PAO other than Secretary/Additional Secretary Incharge of Ministry/Division.
 - b) Administrative approval in case of Development Projects. (b) Valid CNIC and Letter of Appointment/Office Card of signatories. (c) Specimen signature. (d) In case of entities like corporations, companies, autonomous entities under a Division, the specimen signature shall be verified by an officer of (BPS-17 or above), a Section Officer, Deputy Secretary, etc but not the SPS or PS at the administrative Division.
- iv) The opening of Assignment Account or change of signatories shall be intimated by the PAO office to all the concerned offices including Budget Wing, Finance Division, PD&SI Division, CGA and Accounting Offices concerned.

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- v) The Ministry /Division /Department will issue sanction letter (as per prescribed procedure) for placement of amount as ceiling in Assignment Account as per **Form-B**.
 - vi) Under the PAO, the officers processing, sanctioning and controlling the budget, payment, or any matter related to assignment account shall observe and enforce financial propriety and follow all the rules and procedure as applicable to such matters.
 - vii) The withdrawing entities shall be primarily responsible for accounting of expenditure on daily basis. On the basis of this record and the bank statement, the drawing authorities will render classified account of the expenditure to the AGPR/AG/DAO on monthly basis (by 10th 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.
 - viii) The PAO and his sub-ordinate officers shall ensure the proper booking, reporting and reconciliation of expenditure.

3. Responsibilities of National Bank of Pakistan (NBP)

- i. On receipt of request from user organization i.e., Ministry/Division/Department, duly approved by the PAOs for the opening of Assignment Account on **Form-A**, the Manager of the concerned NBP branch shall open the Assignment Account or Sub-Assignment Account. The letter for opening of Assignment Account or Sub-Assignment Account shall specify the following details:-
 - (a) Title of Account.
 - (b) The Bank branch where it shall be opened.
 - (c) Authorized cheque signatories and specimen signatures.
 - (d) Any other condition for operation of the account as per government policy or SBP regulatory requirements.
- ii. Availability of funds, as authorized by Accounting Offices (AGPR/AG/DAO) concerned will be checked before each payment by National Bank of Pakistan (NBP).
- iii. The Bank shall entertain the cheque(s) that are accompanied with a scroll mentioning Demand No., Cost Centre and Object Code, and both endorsed by Accounting Offices for payment. The cheques not endorsed by the Accounting Offices shall not be entertained by the Bank.

Endorsement from Accounting Offices shall not be required in cases where online connectivity with AG/AGPR/DAO is established. The banks shall verify the payment/cheques processed by the Accounting Offices through e-reconciliation

report already provided/available with them from the CGA. After due verification from system the Assignment Account cheques may be entertained. Till the time NBP integrates with the CGA system, the bank will mark the cheque paid in the CGA system.

- v. After payment, the NBP Branch maintaining Assignment Account or Sub-Assignment Account may claim reimbursement from the SBP. The SBP shall reimburse as per paid cheque in case of main account and shall issue debit voucher for Sub-Assignment Account, containing necessary accounting detail (Demand No. Cost Centre and object classification) to the respective Accounting Office.
- vi. The bank will accept only crossed cheques and no cash withdrawal and transfer of funds to other bank account will be made to any bank account of user organization.
- vii. The dormant Assignment Accounts or Sub-Assignment Accounts which have no transactions for the last three years will be closed by the NBP under intimation to the PAO and Accounting Offices concerned.
- viii. The NBP shall provide complete information including list of Assignment Accounts or Sub-Assignment Accounts on monthly basis to Accounting Office concerned and Budget Wing, Finance Division.
- ix. The NBP Head Office Karachi shall provide list of payments made from each Assignment Account or Sub-Assignment Account on monthly basis to AG/AGPR/DAO by 10th of next month for the current financial year as per format:-

o	<u>Account No.</u>	<u>Title of Account</u>	<u>Total Amount Paid</u>
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4. Responsibilities of Accounting Offices (AGPR / AGs / DAOs)

- i. On receipt of the sanction letter for placement of amount in Assignment Account or Sub-Assignment Account, the Accounting Offices will provide from _____ to _____, for NBP to update ceiling as per Form-D.
- ii. As per Federal Treasury Rule (FTR) 170-B, the authorization letter for placement of fund will be issued directly to the NBP by the Accounting Offices concerned by endorsing the copies to all the concerned. The cheque book of Assignment Account will also be supplied by NBP upon requisition by authorized signatories to them or to person (Government employee) authorized by the signatories.

- iii. In cases where the facility of electronic transfer of funds is established by the CGA, use of cheque books will be dispensed with in accordance with the procedure notified by the CGA. Transfer of funds to beneficiary IBAN will be made as per method notified by CGA.
- iv. Where the budget check is available and applied through the system by AGs/AGPR/DAOs at the time of booking of expenditure, therefore the requirement of issuance of 'sealed authority' to NBP is dispensed with.
- v. The Accounting Offices shall endorse the cheque in the name of beneficiary or a Manager, NBP/Commercial Bank along with scroll having necessary details attached for payment of pay, allowance pension, etc. The exception is for Sub-Assignment Account, where the endorsement is not required.
- vi. Where system connectivity is established with SBP/NBP branches for e-reconciliation system of CGA, intimation of receipt of electronic schedule and its acceptance/clearance by the AG/AGPR/DAO/TO, manual endorsement of schedule will be dispensed with in accordance with SOPs/procedure devised by the CGA.
- vii. In case of projects having online connectivity with AG/AGPR/DAO, the recording of expenditure shall be made in real time through system instead of submission of schedules to AG/AGPR/DAO.
- viii. Piloting the electronic interface for online submission of schedules and rolling out of this system to all Assignment Accounts holders/Projects shall be decided by CGA office in consultation with concerned AG/AGPR.
- ix. The cheque in the name of Manager NBP/Commercial Bank for transfer of funds to establish a Letter of Credit (LC) shall be endorsed by the Accounting Offices.
- x. The DDOs dealing with Assignment Accounts or Sub-Assignment Account shall prepare three copies of scroll mentioning therein name, CNIC, Bank Account No, amount, Demand No. and Object Codes. The Accounting Offices shall endorse all the three copies and enclose cheque, retain one copy of scroll as record which will also serve as basis for recording of expenditure, second copy shall be endorsed to the bank and third copy will be returned to DDOs for record.
- xi. Expenditure will be recorded as gross in the first instance to enable proper recording of tax amount along with the payee name. WHT deducted/payable and paid will be kept/accounted for as per following accounting entries:-

Payment to Vendor/Employee	Dr	A0XXXX	Gross Expenditure	xxxxxx
	Cr	G01XXX	WHT Deducted at source	xxxx
	Cr	G01191	Payment to Payee	xxxxx
Payment to Tax Authorities of WHT deducted	Dr	G01XXX	WHT Deducted at source	xxxx
	Cr	G01191	Payment to Payee (Tax Authority)	xxxx

Note: Revised/amended format of schedule is at Annexure D & E.

xii. New & separate GL Codes to be opened by CGA for WHT depending upon their nature.

5. Establishment and Responsibilities Pertaining to Sub-Assignment Account(s):

- i) The Sub-Assignment Account(s) shall be established / opened by the PAO in accordance with the following procedure.
- ii) Sub-Assignment Account(s) may be allowed by the PAO at any branch(s) of the NBP if expenditure from one cost centre is incurred at more than one location.
- iii) Sub-Assignment Account(s) shall be a part of main assignment account and all sub-Assignment Account(s) shall be tagged with CIF (Customer Information Folio) of the main Assignment Account by the NBP through IT system.
- iv) Requirements and procedure of opening, authorization, and documentation for Sub-Assignment Account shall be same as for the Assignment Account
- v) The Ministry/Division/Department will communicate the sanction to Accounting Offices for placement of amounts as ceiling with clear-cut bifurcation of each Sub-Assignment Account as an Annexure to Form-C. On receipt of the said sanction, the Accounting Offices 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. Payments from Sub-Assignment Account shall be recorded by Accounting Offices at the place where main Assignment Account is maintained. (The user organization shall distribute the budget according to its needs at various places and convey to Accounting Offices who will endorse it to NBP maintaining main Assignment Account).
- vi) The Manager NBP maintaining the main Assignment Account will intimate ceiling to NBP branches where Sub-Assignment Account(s) is maintained as per break-up provided by the Accounting Office concerned.

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- (vii) Payment will be made by the said NBP branch immediately after necessary verification of authorized ceiling for the Sub-Assignment Account and details of authorized signatories etc.
- viii) After payment, the NBP Branch maintaining Sub-Assignment Account will inform to the NBP branch maintaining the main Assignment Account to claim the reimbursement from the SBP. The SBP shall reimburse as per existing practice and shall issue debit voucher containing necessary accounting detail (demand No. Cost Centre and object classification) to the respective Accounting Office.
- ix) For the Federal Government Offices, located at Islamabad, the NBP main branch Islamabad and for other locations, the respective NBP main branch will be focal branch where main assignment accounts will be opened and maintained by the project authorities/entities. Any intimation / correspondence with regard to opening of sub-assignment account, change of signatories, budget ceilings etc. will be communicated to the Chief Manager, NBP main branch of respective location. Further action will be ensured by the respective NBP Main Branch. Provincial Governments may have their own arrangements with NBP main branches at respective provincial headquarters.
- x) Payment from Sub-Assignment Account shall not require endorsement by Accounting Offices but photocopies of cheque(s) and schedule / scroll shall be submitted to the office maintaining main assignment account for the booking of expenditure in Accounting Offices concerned as soon as the cheques are issued.

6. **Exception:**

The procedure prescribed for Revolving Fund Accounts (Foreign Aid Assignment Account) as revised vide Finance Division O.M No.F.2(3)BI/2022/RFA dated 04-08-2022 shall be followed for Foreign Currency Assignment Account.

Note: For the purpose of AAAP 2023, the expressions used and their meaning are as under:

- User Organizations: Ministry, Division, Department, Project, Program, Unit, Entity, etc.
- Accounting Office: Accountant General Pakistan Revenue, Provincial Accountant Generals, including Sub Offices of AGPR, Accountant General, AJK and Accountant General, GB and District Accounts Offices.
- PAO: Principal Accounting Officer (PAO of any Department, Entity, Unit, etc) as notified by Cabinet Division

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(Sanction for opening of Assignment Account/Sub-Assignment Account)
 Ministry/Department -----
 Division-----
 Attached Department-----

No. -----

Islamabad, the-----20----

From:-----

To:

The Manager,
 National Bank of Pakistan,

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

It is requested that Lapsable Assignment Account / Sub-Assignment Account may kindly be opened with the above titled in the National Bank of Pakistan (NBP) -----Branch-----.

2. The above account will be operated jointly by Mr/Mrs/Ms-----
 -----and Mr/Mrs/Ms----- whose specimen signatures duly attested alongwith copies of CNIC and Office Card or Notification or Office Order are attached herewith in triplicate.

3. The above account will be operated / maintained in accordance with the approved revised procedure circulated by the CGA vide No.-----dated -----.

4. The funds in the Assignment Account / Sub-Assignment Account will be provided through sanctioned Current/Development budget allocation.

5. It is certified that all the requirements / codal formalities as prescribed / defined in the ASAN Assignment Account Procedure are fulfilled / completed to open the account and Secretary, Ministry / Division-----has approved the opening of Assignment Account on the subject title being the Principal Accounting Officer (PAO).

Cc: _____

- i. Chief, PIP Section, Planning & Development Division, Islamabad
- ii. Deputy Secretary (BI), Budget Wing, Finance Division, Islamabad.
- iii. Accounting Offices, Office of AGPR/Sub-Office of AGPR/DAO.
- iv. Account Officer (PAC), Office of CGA, Islamabad.

Form-B

(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 _____

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

Form-C

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.

Sr#				Date:			
Name of Dptt& DDO:							
Assignment A/C Name & Number:							
Cost Center:							
Project Description:							
Project Code:							
Sub Detailed Function:							
Grant #:							
Sr #	Cheque No	Date	Payee	GL	Amount		
					Gross	Deductions	Payee
					Dr	Cr	Cr
					A	B	C
1	XXXXXX	XX.XX.2022	Mr Y	A01509	xxxxxx	-	-
				G0121X	-	xxxx	-
				G01191	-	-	xxxxx
2	XXXXXX	XX.XX.2022	Msrs Z	A01302	xxxxxx	-	-
				G1012Y	-	xxxx	-
				G01191	-	-	xxxxx
3	XXXXXX	XX.XX.2022	RTO	G1012X	xxxx	-	-
				G01191	-	-	xxxx
4	XXXXXX	XX.XX.2022	RTO	G0121Y	xxxx	-	-
				G01191	-	-	xxxx
					xxxxxx	xxxx	xxxxxx

Schedule format in case of Payment through EFT/MPG

Annexure-E

Sr#					Date:		
Name of Dptt& DDO:							
Assignment A/C Name & Number:							
Cost Center:							
Project Description:							
Project Code:							
Sub Detailed Function:							
Grant #:							
Sr #	IBAN No.	Date	Payee	GL	Amount		
					Gross	Deductions	Payee
					Dr	Cr	Cr
					A	B	C
1	XXXXXX	XX.XX.2022	Mr Y	A01509	xxxxxx	-	-
				G0121X	-	xxxx	-
				G01191	-	-	xxxxx
2	XXXXXX	XX.XX.2022	Msrs Z	A01302	xxxxxx	-	-
				G1012Y	-	xxxx	-
				G01191	-	-	xxxxx
3	XXXXXX	XX.XX.2022	RTO	G1012X	xxxx	-	-
				G01191	-	-	xxxx
4	XXXXXX	XX.XX.2022	RTO	G0121Y	xxxx	-	-
				G01191	-	-	xxxx
					xxxxxx	xxxx	xxxxxx