

**GOVERNMENT OF PAKISTAN  
REVENUE DIVISION  
FEDERAL BOARD OF REVENUE  
(INFORMATION TECHNOLOGY WING)**

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No. 1(62)/S(IT)/2017/35347-R

Islamabad, the 19<sup>th</sup> March, 2018

**CIRCULAR**

**ACCOUNTING PROCEDURE OF ALTERNATE DELIVERY CHANNEL (ADC) PAYMENTS**

As per the requirements of State Bank of Pakistan and Accountant General of Pakistan, FBR nominated treasury Islamabad as Central Treasury with approval of Chairman, FBR, for the purpose of ADC payments only. This treasury is responsible to reconcile the ADC payments only with State Bank of Pakistan and report to AGPR as per the following process. All the other payment are process as per the existing process.

**i. Customs ADC Payment**

- Central Treasury download the scroll of all ADC Payments from WeBoC for custom collectorates
- Central Treasury download the scroll from Data Acquisition Portal (DAP) of SBP
- Central Treasury reconcile all the payments by running a reconciliation Utility
- Central Treasury process the payment as per the agreed format of AGPR
- Central Treasury Report the ADC Payments to AGPR
- Each Collectorate download the scroll from WeBoC as per the existing process
- WeBoC generate the scroll of each collectorate with separate collection of ADC Payments
- Collectorate will not reconcile the ADC Payments
- Collectorate will report the ADC collection with other collection to relevant department as per the existing process
- Central Treasury will report collection of each treasury/Chief accounting officer
- None of other treasury except Central Treasury will report the ADC Payment to AGPR.

**ii. Sales Tax ADC Payments**

- Central Treasury download the scroll from Data Acquisition Portal of SBP
- Central Treasury download the ADC Payments from Iris System
- Central Treasury reconcile all the payments by running a reconciliation Utility
- Central Treasury process the payment as per the agreed format of AGPR
- Central Treasury will report the ADC Payments to AGPR
- Central Treasury report the RTO/LTU distribution of Federal receipts at end each month

- None of other treasury except Central Treasury will report the ADC Payment to AGPR

### iii. Income Tax ADC Payments

- Central Treasury download the scroll from Data Acquisition Portal of SBP
- Central Treasury Verify the payment as per coding and report to relevant RTO/LTU
- Central Treasury prepare the Cashbook summary as per existing process
- Central Treasury reconcile all the payments by running a reconciliation Utility
- Central Treasury will report the ADC Payments to AGPR
- Central Treasury report the RTO/LTU distribution of Federal Receipts at end each month
- None of other treasury except Central Treasury will report the ADC Payment to AGPR

**Note:** Central Treasury will be responsible for distribution of all Federal receipts in addition to the above and report the same to RTO/LTU or concerned treasuries / offices collected through ADCs.

2. This issued with the concurrence of State Bank of Pakistan.

  
 (Kashif Younas)  
 Second Secretary (BDT-IT)

### Distribution:

1. Secretary Revenue Division / Chairman, FBR
2. All Members, FBR, Islamabad.
3. All D.Gs/All Chief Collectors/All Chief Commissioners
4. Director General, Chief Coordinator Computer Wing (IT), Islamabad.
5. Director General (MIS), Controller General of Accounts, Islamabad.
6. Director (Finance), State Bank of Pakistan, Karachi.
7. Director (DR & S), FBR, Islamabad.
8. Deputy Auditor General, Auditor General of Pakistan Islamabad.
9. Additional Accountant General, AGPR, Islamabad.
10. Project Director, WeBOC, FBR, Karachi
11. Project Director, CREST, FBR, Lahore.
12. Deputy Secretary (IERU-I), Finance Division, Islamabad.
13. Chief Executive Officer, PRAL, Islamabad.
14. Treasury Officer, Regional Tax Office, Islamabad.
15. Account Officer (Rep.Fin), AGPR, Islamabad.
16. All Regional Offices, AGPR.