

د افغانستان اسلامي انتقالی دولت

د مالي وزارت



دولت انتقالی اسلامي افغانستان

وزارت ماليه

Government of Afghanistan

Ministry of Finance

Finance Circular No. 17 / 1383

Dated

Subject: Procedures for Accounting for Stale Cheques

Background

At the end of Fiscal Year 1382 all unspent appropriations lapsed. All cheques issued during 1382 but not yet cashed with Da Afghanistan Bank DAB were no longer able to be cashed (*reference* Finance Circular No. 3/1383 dated 5 Hoot 1382).

Reconciliation with DAB has indicated there are a number of cheques drawn on 1382 appropriations that have not been presented to DAB for encashment.

Purpose

The purpose of this circular is to advise budget units:

- What they must do with the un-presented cheques from 1382; and
- What they need to do if they want to obtain a replacement cheque.

Un-presented cheque management

Budget users are required to return all un-presented cheques to the Treasury, Ministry of Finance, as soon as practicable, but not later than the end of Saur.

Treasury is taking action now to cancel all un-presented cheques. The value of these cheques will be credited to the original appropriation item from where the cheque was drawn.

Replacement cheque procedures

Budget users requiring a replacement cheque for one of the voided, un-presented cheques from 1382 should prepare an M16 payment application, using 1383 Chart of Account codes, and submit it to Treasury in the normal manner. Replacement cheques will be drawn on 1383 appropriations.

These procedures shall come into force immediately.

Abdul Salam Rahimi

Deputy Minister

