

Government of Pakistan  
Finance Division  
(Budget Wing)

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F.No.2(10)/CAO(MoF)/2019-21/198

Islamabad, the 22<sup>nd</sup> April, 2021

**OFFICE MEMORANDUM**

Subject: **BUDGET AND EXPENDITURE OF CIVIL WORKS**

The undersigned is directed to refer Appropriation Accounts (Volume-I) 2019-20 and to state that the Federal Audit has raised observation on booking of expenditure of Civil Works against Revenue Account instead of Capital Account and allocation of budget of Civil Works in different demand instead of relevant demand of Ministry of Housing and Works.

2. The competent authority has considered the issue and decided that the budget of Civil Works may be allocated in the light of relevant GFRs 184 and 310 to 313 and make sure proper allocation of budget and booking of expenditure of Civil Works.

3. It is requested that the budget under A12-Civil Works may be allocated in the light of GFRs mentioned above with certificate that the allocation on the basis of rules, regulations and exemption, if any.



**(Waheed Ahmed)**

Chief Accounts Officer (MoF)  
051-9209778

**All concerned SOs(F&A) Divisions**

Copy to for information and necessary action please:

1. Accountant General Pakistan Revenues, G-8/4, Islamabad.
2. Director General (Accounts Policy), AGP-Complex, Islamabad.
3. Director General (Accounts), CGA, FBC Building, Islamabad.
4. Directorate General Audit, Federal Government, Zero Point, Islamabad.
5. Director (BC), Budget Wing, Finance Division.
- ✓ 6. Web Master for uploading of letter at Finance Division's Website.