

Government of Pakistan  
Finance Division  
(Budget Wing)

No.F.4(1)B&A/2014-15/36

Islamabad, the July 22, 2014.

**Office Memorandum**

**Subject: STRATEGY FOR RELEASE OF FUNDS FOR FINANCIAL YEAR 2014-15**

The undersigned is directed to refer Finance Division's O.M. No.F.4(1)B&A/2013/87 dated 22<sup>nd</sup> July 2013 and to state that the strategy for release of funds relating to current and development expenditure contained in the above referred O.M. will remain effective for financial year 2014-15 except that releases on account of salaries and pension would be made @ 25% of budget estimates for each quarter.



(Taj Hussain Kulachi)  
Section Officer (B&A)  
Ph:051-9202564

**Distribution:**

1. All Ministries/Divisions.
2. All FA's Finance Division.
3. Adviser (Dev. Budget) Planning Commission.
4. All DFA's Finance Division.
5. All Joint Secretaries of Finance Division.
6. Controller General of Accounts, Islamabad.
7. AGPR, Islamabad.
8. Sub-Offices of AGPR, Lahore, Karachi, Peshawar, Quetta & Gilgit.

**Copy for information to:**

1. SA to Finance Minister.
2. PS to Finance Secretary.
3. PS to Adviser (Finance Division).
4. AFS (B)
5. AFS (E).
6. AFS (HRM).
7. AFS (EF).
8. AFS (CF).
9. AFS (IGF).
10. AFS (Banking)

Government of Pakistan  
Finance Division  
(Budget Wing)

No.F.4(1)B&A/2013/87

Islamabad, the 22<sup>nd</sup> July, 2013.

**OFFICE MEMORANDUM**

Subject: **STRATEGY FOR RELEASE OF FUNDS FOR FINANCIAL YEAR 2013-14**

The undersigned is directed to refer above mentioned subject and to state that the following strategy for release of funds relating to current and development expenditure for financial year 2013-14 may be followed before effecting the payment with immediate effect and until further orders:

- (a) Restrict current and development expenditure (net after austerity measures) at the level of 20% each for Q1 and Q2 and at the level of 30% each for Q3 and Q4 of current financial year.
- (b) The cases relating to unavoidable, international and domestic contractual/obligatory payments beyond the above limits will be considered on case to case basis and relaxation, if required, may be allowed by the Finance Secretary.
- (c) Cases in respect of current and development expenditure for releases exceeding Rs.50 million may be referred to Budget Wing for ways and means clearance after completion of all procedural and codal requirements (as per proforma attached).
- (d) All releases and payments may be made through pre audit system of AGPR or through Assignment Account Procedure. Any direct payment through SBP may be made as a special case with the prior approval of the Finance Secretary.
- (e) All cases in respect of current and development expenditure for supplementary grant will be approved by the Finance Minister. After approval by the Finance Minister such cases may be referred to Budget Wing for clearance from ways and means point of view.
- (f) Proposals for allocation of funds out of lump provisions in the budget 2013-14 may be referred to Budget Wing for comments and clearance.

2. This issues with the approval of the Finance Minister.



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7. AFS(EF)
8. AFS(CF)
9. AFS(IGF)
10. AFS(Banking)

## PROFORMA FOR WAYS AND MEANS CLEARANCE

Ministry/Division	
Demand No.	
Name of the Organization/Project	
Original Allocation (detailed head-wise to be attached)	
Minus austerity measures, re-appropriation/savings/surrender, plus supplementary grant etc.	
Net Allocation	
Amount so far released and spent (head-wise utilization report to be added)	
Balance available	
Amount is released through Pre-audit system of AGPR or through Assignment Account Procedure	
Amount requested for release by the Ministry	
Nature of expenditure (pay, allowances & other detail attached)	
Quarter/month of the year to which the release pertains to	
Amount recommended for release by F.A's Organization	

(DFA)

(F.A)