

Government of Pakistan
Finance Division
(Budget Wing)


No.F.4(1)B&A/2018-19/47

Islamabad, the July 13, 2018

OFFICE MEMORANDUM

Subject: STRATEGY FOR RELEASE OF FUNDS FOR FINANCIAL YEAR 2018-19

The undersigned is directed to refer to Finance Division's O.M. No. 4(1)B&A/2017/01/ dated 11th July 2017 (copy attached along with proforma for ways and means clearance) 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 2018-19.



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

Distribution:

1. All Ministries/Divisions.
2. All FA's Finance Division.
3. Adviser (Development 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 Special Secretary Finance.
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/2017/01

Islamabad, the July 11, 2017.

OFFICE MEMORANDUM

Subject: STRATEGY FOR RELEASE OF FUNDS FOR FINANCIAL YEAR 2017-18

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 2017-18 may be followed before effecting the payment with immediate effect and until further orders:-

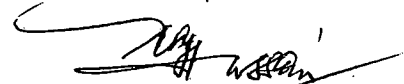
- a) Restrict current and development expenditure at the level of 20% each for Q1 and Q2 and at the level of 30% of each for Q3 and Q4 of current financial year except the funds required for payment of salaries and pension which would be released @ 25% of budget for each quarter.
- b) The cases relating to unavoidable, international and domestic contractual/obligatory payments beyond the above limits will be considered on case to case basis and relaxation, if required, would be allowed by the Finance Secretary.
- c) Cases in respect of current 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.
- 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 proposals in respect of current and development expenditure for supplementary grant will be approved by the Finance Minister.
- f) Proposals for allocation of funds out of lump provisions in the budget 2017-18 may be referred to Budget Wing for comments and clearance.
- g) The strategy for release of funds relating to **Public Sector Development Program** will remain the same as above except following:
 - i. Release for 1st quarter will be recommended / made by the Planning, Development and Reform Division in consultation with concerned Ministry/Division without referring the same to Finance Division.
 - ii. Releases for Q2 onward will be recommended by Planning, Development and Reform Division after due examination/scrutiny and thereafter Planning, Development and Reform will forward the same to Finance Division [Additional Finance Secretary (Budget)]. Finance Division will clear the same from ways & means point of view and send back to concerned Ministry/Division.

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iii. Sanction for release of funds would be issued by concerned Ministry/Division addressed to AGPR duly endorsed by FA's Organization as required under Section 51(i) of GFR under intimation to Finance Division and Planning, Development and Reform Division.

iv. AGPR will ensure priority release of these funds.

2. This issues with the approval of Finance Minister.



(Taj Hussain Kulachi)

Section Officer

Ph:051-920256

Distribution:

1. All Ministries/Divisions.
2. All FA's Finance Division.
3. Advisor (Development Budget), Ministry of Planning, Development and Reform.
4. All DFAs Finance Division.
5. All Joint Secretaries, Finance Division.
6. Controller General of Accounts, Islamabad.
7. Accountant General of Pakistan Revenues, Islamabad.
8. AGPR, Sub-Offices, Lahore, Karachi, Peshawar, Quetta & Gilgit.

Copy for information to:

1. SA to Finance Minister
2. PS to Finance Secretary.
3. PS to AFS (B).
4. PS to AFS (Exp.).
5. PS to AFS (HRM).
6. PS to AFS (EF).
7. PS to AFS (CF).
8. PS to AFS (IGF).
9. PS to AFS (Bkg.)

PROFORMA FOR WAYS AND MEANS CLEARANCE
(Current & Development except PSDP)

Ministry/Division	
Demand No.	
Name of the Organization/Department	
Original Allocation (Detailed Head-wise to be attached)	
Re-appropriation/Savings/Surrender and Supplementary Grant etc.	
Final 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 FA's Organization	

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**PROFORMA FOR WAYS AND MEANS CLEARANCE
(Public Sector Development Programme)**

Ministry/Division	
Demand No.	
Name of the Project:	
Original Allocation	
i. Foreign Aid	
ii. Pak. Rupees	
Re-appropriation/Savings/Surrender and Supplementary Grant etc.	
Final Allocation	
i. Foreign Aid	
ii. Pak. Rupees	
Amount so far released and spent (Head-wise utilization report to be added)	
i. Foreign Aid	
ii. Pak. Rupees	
Balance available	
i. Foreign Aid	
ii. Pak. Rupees	
Amount is released through Pre-audit System of AGPR or through Assignment Account Procedure?	
Amount requested for release by the Ministry Pak. Rupees only	
Nature of expenditure (Pay, Allowances & other details to be attached)	
Quarter/month of the year for which the release pertains to:	
Amount recommended for release by M/o PD&R	
Amount cleared by 'Ways & Means', Finance Division	

Ministry/Division/Dept.

(Release Section)
M/o PD&R

Finance Div. Budget Wing D. No. _____ Date: _____

Section Officer (B&A)

- CC: 1. Secretary, Respective Ministry
2. Chief (PIP), M/o PD&R
3. FA concerned