## Government of Pakistan Finance Division Budget Wing

No.F.5(1)-CAO(MoF)/2021-22/869

Islamabad, 27th August, 2021

## **OFFICE MEMORANDUM**

Subject:

ALLOCATION OF ADDITIONAL BUDGET THROUGH SUPPLEMENTARY GRANTS

The procedure for allocation of additional budget through Supplementary Grants (SG) and Technical Supplementary Grants (TSG) has been revised for FY 2021-22. Accordingly, the Divisions/Departments are required to take the following steps for initiating the cases for SG/TSG:

- i) In case of TSG where funds are to be assigned through re-allocation of budget, the Division/Department concerned shall provide matching funds through surrender order for technical supplementary grant. Such cases duly approved by the PAO may be forwarded to the Joint Secretary (Expenditure) concerned, Expenditure Wing, Finance Division (FD). The Expenditure Wing will secure approval of Finance Secretary after seeking views/inputs from the Budget Wing, Finance Division. A copy of decision taken by Finance Secretary may be communicated by JS-Expenditure concerned to Chief Accounts Officer, Budget Wing, FD.
- ii) However, if funds for TSG are surrendered by Finance Division, the approval of Finance Secretary shall be secured upon the recommendation of Budget Wing.
- iii) The TSG/SG cases relating to PSDP shall be processed through Planning, Development and Special Initiatives Division.
- iv) The competent authorities shall strictly follow provisions of the PFM Act and FM & Powers of Principal Accounting Officers Regulations, 2021.
- v) After approval by the Federal Cabinet, the Divisions/Departments concerned shall send the authenticated schedule of SG/TSG along with copies of decision of ECC, ratification of Federal Cabinet, endorsement of Expenditure Wing and surrender order (if applicable) to Director Budget Computerisation, Budget Wing, Finance Division for entry in SAP system.

(Javed Iqbal Khan)

Distribution:

Joint Secretary (Budget-II)

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- 2. Controller General of Accounts, Islamabad.
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