

Government of Pakistan  
Finance Division  
(Expenditure Wing)

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F. No. 3(4)Exp-III-2018


Islamabad, the 21<sup>st</sup> February, 2018

**OFFICE MEMORANDUM**

**SUBJECT: IMPOSITION OF BAN ON RE-APPROPRIATION OF FUNDS FY 2017-18**

The undersigned is directed to refer to Finance Division O.M.No.F.3(2)Exp-III/2006, dated: 13<sup>th</sup> September, 2006 titled System of Financial Control and Budgeting-2006 and to state that it has been decided that there will be a complete ban on re-appropriation of funds as set out at S.No 5 of Annex-I to above mentioned O.M regarding "Re-appropriation of Funds" with immediate effect.

2. All those Constitutional bodies which have been delegated financial powers by the Finance Division to exercise the power of re-appropriation and those statutory bodies empowered to exercise the power of re-appropriation through their statute will continue to exercise these powers.

  
(Shahzad Ahmad)  
Deputy Secretary (Exp)  
Tele: 9208056

**All Secretaries Ministries/Divisions**

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1. President's Secretariat (Internal/Public), Islamabad.
2. Prime Minister's Office (Internal/Public), Islamabad.
3. Auditor General of Pakistan, Islamabad.
4. Controller General of Accounts, Islamabad.
5. AGPR and its Sub Offices, Lahore/Karachi/Peshawar and Quetta.
6. Additional Finance Secretary (Military), Rawalpindi.
7. All F.As Finance Division, Islamabad.

  
(Shahzad Ahmad)  
Deputy Secretary (Exp)