



**OFFICE OF THE  
ACCOUNTANT GENERAL PAKISTAN REVENUES  
COMPUTER & PAYROLL WING  
G-8/4, ISLAMABAD**

Tel:051-9260372

www.agpr.gov.pk

No. C&P/HR/BgtChk-Payroll/Vol-I/2020-21/1708

Dated: 07-01-2022

To

**All Principal Accounting Officer (PAO)**  
Department/Division  
Islamabad.


Subject:

**STRATEGY FOR RELEASE OF FUNDS FOR RECURRENT  
BUDGET DURING JANUARY- JUNE 2022 (QUARTER 3 &  
QUARTER 4)**

Reference Finance Division letter No.F.1(3)FO/2021-22/558 dated: 31st December 2021 on the subject noted above (copy enclosed).

2. Para 1(iii) of the aforementioned strategy states that "Expenditure without budget allocation shall not be allowed in any demand, cost center and head of account...".
3. Accordingly AGPR along with its sub-offices shall implement the aforementioned instructions vide Para 3 above by placing **budget check on payroll** effective February 2022 to ensure strict control over ERE heads of Accounts. It is, therefore, requested that the directions of Finance Division be followed in letter in spirit to ensure sufficient budgetary allocation in all ERE heads of Accounts including Disparity Reduction Allowance and Adhoc Relief Allowance 2021 either by re-appropriation or demanding additional budget from Finance Division.

**Encl: (as above)**

  
(ANUM AZHAR NADEEM)  
Deputy Accountant General (C&P)  
051-9260774  
07/01/22

Cc:

- PS to Controller General of Accounts, Islamabad
- PS to Secretary, Finance Division, Islamabad.
- PS to AGPR/Sub Offices of AGPR

No F. 3(1)FO/2021-22/558

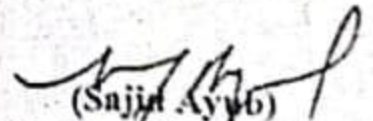
Islamabad, 31<sup>st</sup> December, 2021

OFFICE MEMORANDUM

**Subject:- STRATEGY FOR RELEASE OF FUNDS FOR RECURRENT BUDGET DURING JANUARY-JUNE 2022 (QUARTER 3 & QUARTER 4)**

The undersigned is directed to refer to the subject mentioned above and to state that in continuation of Finance Division's O.M. of even number dated 5<sup>th</sup> July, 2021, the strategy for release of funds for Recurrent Budget is hereby reviewed & shall be followed with immediate effect & until further orders:-

- i. For Q3, 15% of budget allocation shall be released by Finance Division for the approved Demands for Grants & Appropriations, bringing the total released amount to 75% cumulatively;
- ii. For Q4, releases of funds would be made on actual requirements/utilization basis, duly reconciled with AGPR, its Sub-Offices/Accounts Offices;
- iii. Expenditure without budget allocation shall not be allowed in any demand, cost center and head of account. The CGA and accounting organizations shall ensure its implementation;
- iv. It would be the prime responsibility of the Principal Accounting Officers (PAOs) to review budgetary allocation and monthly actual spending. If need arises for additional allocation under any head of account/cost center, the PAO shall make additional allocation through re-appropriation of funds;
- v. If shortfall occurs in a demand for grant under a PAO, he may propose TSG as per Finance Division's O.M. dated 27.08.2021 by surrendering the amount from another demand for grant under his control;
- vi. If funds under any head of account, especially Employees Related Expenses (ERE) becomes insufficient, it would be the sole responsibility of the PAO to ensure re-appropriation of funds from another head of account for timely payment of salaries;
- vii. Grant-in-Aid shall be released by the PAOs after detailed head-wise scrutiny of the spending;
- viii. Contractual/obligatory payments, subsidies/grants and funds under various budget heads must be paid well within time and these shall not either be postponed till Q4 or a liability is created for coming years; and
- ix. The provisions of the PFM Act 2019, rules and regulations made there under and instructions issued by Finance Division shall be followed.

  
(Sajid Ayyub)  
Section Officer (FO)  
051-9202564

Distribution:

1. All Principal Accounting Officers including Secretaries of the Divisions.
2. Governor State Bank of Pakistan, Karachi.
3. Managing Director, SBP Banking Services Corporation, Head Office, Karachi
4. All AFSs, Sr. JSs, JSs, Finance Division, Islamabad.
5. Controller General of Accounts, Islamabad.
6. Accountant General Pakistan Revenues, Islamabad.
7. Military Accountant General (MAG), Rawalpindi.
8. Sub-Offices of AGPR, Lahore, Karachi, Peshawar, Quetta, Muzaffarabad & Gilgit.
9. Web Master (Finance Division) with the request to upload on the website.

CC:

SA to Finance Minister