

Government of Pakistan
Finance Division
(Regulations Wing)

F. No.31(1)R.5/2013

Islamabad, the 11th December, 2019

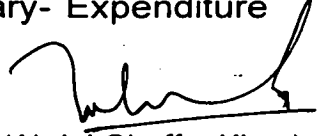
OFFICE MEMORANDUM

Subject: **SYSTEM OF FINANCIAL CONTROL AND BUDGETING-2006 as updated 2018**

The undersigned is directed to refer to the Finance Division Expenditure Wing's O.M, No.F.3(2)Exp.III/2006 dated 13-9-06 on the above subject and to say that it has been observed that different Wings of the Finance Division have been authorizing matters related to service terms and conditions of Government servants including matter related to Pay and Allowances . To clarify the legal position relevant portions of System of Financial Control And Budgeting-2006, are reproduced as under, for record:-

9(d). The Finance Division (Main) shall continue to deal with the matters relating to interpretation, application and relaxation of service and financial rules and regulations, and allocation of foreign exchange in accordance with the prescribed procedure. **Except for the cases relating to interpretation, application and relaxation of service rules and regulations which shall be forwarded by Ministries/ Divisions directly to the Finance Division (Regulations Wing),** the other cases shall be routed through Joint Secretary- Exp for the concerned Ministry/ Division.

9(e). Financial sanctions relating to service rules and regulations which are accorded with the concurrence of the Finance Division (Regulation Wing) will be endorsed to audit through that Wing and not through the Deputy Secretary- Expenditure for the respective Ministry/ Division.


(Abdul Ghaffar Khan)
Section Officer (R-5)

All Ministries/ Divisions

Copy to: AFS (Expenditure) with request to disseminate to all Joint Secretaries- Exp
AFS (B)
AFS (CF)
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AFS (MF)