Subject: **AMENDMENTS IN FINANCIAL MANAGEMENT AND POWERS OF PRINCIPAL ACCOUNTING OFFICERS REGULATIONS, 2021**

Kindly refer to Finance Division's D.O. letter. No. F. 10(26)PFMR-II/2020 dated 09-03-2021 on subject noted above.

2. In pursuance of section 27 of the Public Finance Management Act, 2019 amendments have been made in Financial Management and Powers of Principal Accounting Officers Regulations, 2021 vide notification dated 04-08-2022 (copy enclosed)

3. A comparison of existing and amended in the Regulation is as under:-

<table>
<thead>
<tr>
<th>Existing</th>
<th>Amended</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Instruction:</strong></td>
<td><strong>General Instruction:</strong></td>
</tr>
<tr>
<td>(a) No re-appropriation may be made:</td>
<td>(a) No re-appropriation may be made:</td>
</tr>
<tr>
<td>(i) from one demand for grants to another:</td>
<td>(i) from one demand for grants to another:</td>
</tr>
<tr>
<td>(ii) after the expiry of the financial year;</td>
<td>(ii) after the expiry of the financial year;</td>
</tr>
<tr>
<td>(iii) between funds authorized for</td>
<td>(iii) between funds authorized for</td>
</tr>
<tr>
<td></td>
<td>(iv) from ERE to Non-ERE’ shall be inserted.&quot;</td>
</tr>
</tbody>
</table>

Encl: As above

(Saeed Akhter)
Section Officer (PFMR-I)
Ph: 051-9209209

1. All Federal Secretaries of Ministries / Divisions.
2. All PAOs other than Secretaries of Divisions.
3. All Heads of Departments, Subordinate Offices and Autonomous Bodies of Federal Government.
4. All Chief Secretaries and Finance Secretaries of Provinces
5. AFS (Expenditure), Finance Division, Islamabad.
6. All Sr.JS/JS (Expenditure), Finance Division, Islamabad.
7. All CF&AOs, Ministries/Divisions, Islamabad/Rawalpindi.
8. Webmaster, Finance Division, Islamabad.

PART II
Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN
FINANCE DIVISION
(Budget Wing)

NOTIFICATION

Islamabad, the 4th August, 2022

S. R. O. 1567(I)/2022.— In pursuance of section 27 of the Public Finance Management Act, 2019, the Finance Division is pleased to make the following amendments in the “Schedule” to the “Financial Management and Powers of Principal Accounting Officers Regulations, 2021”, with immediate effect and until further orders:-

“In Sr. No. 5. ‘Re-appropriation of Funds’, under ‘Column 3’, against ‘General Instructions clause (a)(iii)’, ‘clause (iv) from ERE to Non-ERE’, shall be inserted.”

[File No. 10(26)/PFMR-II/2020]

SAEED AKHTER
‘Section Officer (PFMR-i)’

(3593)