

Relevant Articles of the Constitution of Islamic Republic of Pakistan.

Auditor-General of Pakistan

168 (1) There shall be an Auditor-General of Pakistan, who shall be appointed by the President.

(2) Before entering upon office, the Auditor-General shall make before the Chief Justice of Pakistan oath in the form set out in the Third Schedule.

(3) The Auditor-General shall, unless he sooner resigns or is removed from office in accordance with clause (5), hold office for a term of four years from the date on which he assumes such office or attains the age of sixty-five years, whichever is earlier.]

(3A) The other terms and conditions of service of the Auditor-General shall be determined by Act of Majlis-e-Shoora (Parliament); and, until so determined, by Order of the President.]

(4) A person who has held office as Auditor-General shall not be eligible for further appointment in the service of Pakistan before the expiration of two years after he has ceased to hold that office.

(5) The Auditor-General shall not be removed from office except in the like manner and on the like grounds as a Judge of the Supreme Court.

(6) At any time when the office of the Auditor-General is vacant or the Auditor-General is absent or is unable to perform the functions of his office due to any cause, [the President may appoint the most senior officer in the Office of the Auditor-General to] at as Auditor-General and perform the functions of that office.

Function and powers of Auditor-General

169. The Auditor-General shall, in relation to-----

(a) the accounts of the Federal and of the Provinces; and

(b) the accounts of any authority or body established by the Federation or a Province,

Perform such functions and Exercise such powers as may be determined by or under Act of 2 [Majlis-e-Shoora (Parliament)] and, until so determined, by 3 order of the President.

Power of Auditor-General to give directions as to accounts

170. 4[(1)] The accounts of the Federation and of the Provinces shall be kept in such form and in accordance with such principle and methods as the Auditor-General may, with the approval of the President, Prescribe.

4[(2) The audit of the accounts of the Federal and of the Provincial Government and the accounts of any authority or body established by, or under the control of, the Federal or a

Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit.]

Reports of Auditor-General

171. The reports of the Auditor-General relating to the accounts of the Federation shall be submitted to the President, who shall cause them to be laid before the 5[both Houses of Majlis-e-Shoora (Parliament)] and the reports of the Auditor-General relating to the accounts of a Province shall be submitted to the Governor of the Province, who shall cause them to be laid before the Provincial Assembly.