



Policy Wing

OFFICE OF THE
AUDITOR-GENERAL OF PAKISTAN
CONSTITUTION AVENUE
ISLAMABAD

No. ¹⁵⁸/875/P-I/Training-DACs & PACs/ CF&AO

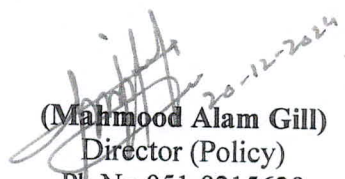
Dated: 20.12.2024

CF&AO, Information Technology and Telecommunication Division, Islamabad	CF&AO, National Health Services, Regulation and Coordination Division, Islamabad
CF&AO, Parliamentary Affairs Division, Islamabad	CF&AO, Communications Division, Islamabad
CF&AO, Cabinet Division, Islamabad	CF&AO, Finance Division, Islamabad
CF&AO, Petroleum Division, Islamabad	CF&AO, Interior Division, Islamabad
CF&AO, Housing & Works Division, Islamabad	CF&AO, Industries & Production Division, Islamabad
CF&AO, Railways Division, Islamabad	CF&AO, National Food Security & Research Division, Islamabad
CF&AO, Planning Development & Special Initiatives Division, Islamabad	CF&AO, Law & Justice Division, Islamabad
CF&AO, Overseas Pakistani's & Human Resource Development Division, Islamabad	CF&AO, Water Resources Division, Islamabad.
CF&AO, Kashmir Affairs Division, Islamabad	CF&AO, Information & Broadcasting Division, Islamabad
CF&AO, Maritime Affairs Division, Islamabad	CF&AO, Economic Affairs Division, Islamabad
CF&AO, Establishment Division, Islamabad	CF&AO, Science & Technology Division, Islamabad
CF&AO, Religious Affairs & Inter Faith Harmony Division, Islamabad	CF&AO, Inter Provincial Coordination Division, Islamabad
CF&AO, Power Division, Islamabad	

Subject: MONTHLY RETURN/REPORT OF CF&AO

Kindly refer to this office A & C Wing letter No.915/Dir (A)/9-2/2019 dated 22.10.2021 and instructions of Auditor-General of Pakistan during CF&AO meeting held on 31.10.2024 on the subject.

2. The updated proforma of monthly return is attached herewith. It is requested that the monthly returns w.e.f January 2025 onward may please be submitted to this office as per updated proforma.


(Mahmood Alam Gill)
Director (Policy)
Ph.No.051-9215628

Copy to:-

1. PS to DG (Policy)
2. Assistant Audit Officer, (IT), for uploading proforma on AGP's Web Site.

Chief Finance and Accounts Officer:
PFM Act 2019 (Section 28) and FMP Regulations (8(f)):
To assist Principal Accounting Officers in financial management

Name: _____
Ministry/Division _____

Return for the Month of _____/Year _____

Reg	Activity	Yes	No.	NA	Remarks
31	Procedures				
31(a)	Do you regularly study PFM Act and other regulations, instructions, guidelines issued by Finance Division from time to time?				
31(b)	Are you holding additional charge of the post of Joint Secretary or Deputy Secretary or chief internal auditor or any other post?				
31(c)	Are you directly reporting to and working under the supervision of the Secretary (PAO)?				
31(d)	Have you been provided suitable office accommodation and adequate supporting staff?				
32	Roles and functions of the office				
32(1)	Budgeting				
32 (1)(a)	Are you assisting the PAO in budget planning and execution?				
32 (1)(b)	Are you taking into consideration the revenues and receipts, generated by various organizations or departments or Division concerned and also take into consideration all accrued liabilities of previous years?				
32(1)(c)	Are you assisting the administrative Secretary (principal accounting officer) for the estimation of resources, determination of financial implications of various operations or on-going activities and new schemes or programs or initiatives and budget for repair and maintenance of assets in the Division or departments?				

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Reg	Activity	Yes	No.	NA★	Remarks
32(1)(d)	Do you ensure that budget estimates are realistic, finalized after due deliberations and exercise and prepared in accordance with canons of propriety and all relevant enactments, regulations, rules and instructions issued on the subject by the Finance Division?				
32(1)(e)	Do you assist principal accounting officer in submission of information to the Finance Division regarding mid-year report?				
32(1)(f)	Do you, on receipt of indicative budget ceilings (IBC), assist administrative Secretary (principal accounting officer) in proper distribution and allocation of funds under various heads of expenditures in accordance with the instructions and guidelines contained in budget call circular and report to Finance Division?				
32(1)(g)	Do you oversee and authenticate the preparation of budget order or new item statement (BOs/NIS) pertaining to the Division and all departments, sub-ordinate offices and organizations?				
32(1)(h)	Do you examine all the budgetary proposals and estimates including development and non-development budget, received from heads of the departments or sub-ordinate offices or autonomous bodies or organizations and furnish advice with the approval of principal accounting officer?				
32(2)	Revenues estimation				
32(2)(a)	Do you assist the principal accounting officer in policy and administration of laws governing non-tax revenue receipts?				

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Reg	Activity	Yes	No.	NA [★]	Remarks
32(2)(b)	Do you examine budget estimates of revenue receipts of Divisions and organizations or departments or offices under the Division in the light of previous collections with justification of variance, relevant enactments, regulations, rules and instructions?				
32(2)(c)	Do you ensure that such revenues estimates are budgeted, reported and reconciled under correct head of accounts?				
32(2)(d)	Do you initiate action as well as inform Finance Division for the recoveries of any outstanding dues, whether revenues or otherwise?				
32(2)(e)	Do you ensure at source adjustment of non-tax revenue receipts where applicable?				
32(2)(f)	Are you monitoring the collection and reconciliation of non-tax revenues receipts by any or all departments, sub-ordinate offices and organizations under the jurisdiction of principal accounting officer?				
32(3)	Economic Forecasting				
32(3)(a)	Are you, in respect of economic forecasting, examining the budget requirements and revenue estimations and also analysing financial strengths and weakness and other related aspects?				
32(3)(b)	Are you assisting the principal accounting officer in economic forecasting through which the Division or department or office concerned shall be able to map its financial future and role in overall economic picture?				

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Reg	Activity	Yes	No.	NA [★]	Remarks
32(4)	Financing or Loan				
32(4)(a)	Are you assessing the financial needs of the Division or department and plan, for obtaining domestic and foreign loans and grants, in coordination with all concerned officers?				
32(4)(b)	Do you maintain appropriate record of receipt and payment schedules?				
32(4)(c)	Are you submitting periodic need-based reports to the Secretary or principal accounting officer?				
32(4)(d)	Do you assess financing needs as indicated by principal accounting officer or communicated by other offices in the light of Government laws, rules, regulations and instructions and prepare a comprehensive proposal for approval of principal accounting officer?				
32(5)	Investment				
32(5)(a)	Are you proactively identifying potential investment opportunities where applicable for the departments, sub-ordinate offices and organizations under the administrative control of the Secretary (principal accounting officer)?				

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Reg	Activity	Yes	No.	NA★	Remarks
32(6)	Development planning				
32(6)(a)	Are you working with all officers to plan and implement development programs for the Division or department or organization?				
32(6)(b)	Are you engaging with the Planning and Development Division or Planning Commission regarding the development budget?				
32(6)(c)	Are you engaging with the Planning and Development Division or Planning Commission regarding Public Sector Development Programme (PSDP)?				
32(6)(d)	Are you playing your role in assessing the impact on project or cost due to various variations or delays during the implementation phase?				
32(6)(e)	Are you assisting in firming up proposal, especially cost, financial analysis as per available frameworks?				
32(6)(f)	Are you monitoring related financial progress to actual and physical progress?				
32(7)	Cash management including TSA System				
32(7)(a)	Are you assisting the principal accounting officer in cash management including implementation of the Cash Management and Treasury Single Account (TSA) Rules, 2020 with reference to Division, departments, sub-ordinate offices and organizations?				

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Reg	Activity	Yes	No.	NA★	Remarks
32(7)(b)	Are you implementing Government laws, rules and regulations including Cash Management and Treasury Single Account Rules and especially with reference to the procedure issued by Finance Division regarding operation of the assignment account, and other accounts with the banks?				
32(8)	Maintenance, reconciliation and reporting of accounts				
32(8)(a)	Do you assist the principal accounting officer in the monitoring and reporting on financial performance of the Division, departments, subordinate offices and organizations especially those linked to strategic objectives?				
32(8)(b)	Do you monitor and report to principal accounting officer about the availability of funds in all heads of accounts especially employee related expenditure and ensure that there shall be no shortfall or excess?				
32(8)(c)	Do you supervise maintenance of accounts and their timely reconciliation with the actual figures of the Accountant General of Pakistan Revenue or the banks or Finance Division or Economic Affairs Division or development partners or others, as the case may be, on monthly basis?				
32(8)(d)	Do you examine the progress of the expenditure and receipts and furnish monthly statement to principal accounting officer and Finance Division and reconciled statements of expenditure and receipts each month?				
32(8)(e)	Do you examine trend of excess and saving of expenditure, the trend of receipts and report to principal accounting officer as well as to Finance Division on quarterly basis?				

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Reg	Activity	Yes	No.	NA [★]	Remarks
32(9)	Asset Protection				
32(9)(a)	Do you collaborate and cooperate with the officers of the Division, departments, sub-ordinate office and organization so that all assets including the financial assets of the Division or department are properly recorded and guarded?				
32(9)(b)	Are you a part of team or supervised annual assets stocks taking and report to Secretary or principal accounting officer annually or as may be required, regarding the status of the assets?				
32(10)	Budget execution or operation				
32(10)(a)	Do you assist the principal accounting officer and provide guidance to the officers of the Divisions or departments or organizations in processing all matters relating to releases, re-appropriations, supplementary grants, technical supplementary grants, surrenders, adjustments, creation of posts, and appointment of contingent paid staff?				
32(10)(b)	Are you, under the direction of principal accounting officer, assisting the concerned officers in processing the claims and bills of expenditure, as per financial powers delegated to Ministries or Divisions?				
32(10)(c)	Are you helping the principal accounting officer and other officers in keeping the expenditure within allocated budget for the quarter in accordance with fund release strategy issued by Finance Division?				

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Reg	Activity	Yes	No.	NA★	Remarks
32(10)(d)	Do you submit cases to the principal accounting officer along with remedial measures taken or required to correct any excess expenditure or incorrect bookings, or shortage of resources well in time?				
32(11)	Internal Audit				
32(11)(a)	Do you cooperate with chief internal auditor (CIA) and audit committee in making annual internal audit plan?				
32(11)(b)	Do you ensure that requisite records are provided to external or internal audit and response to audit observations or queries pertaining to his role and functions are submitted in time?				
32(12)	Internal Controls				
32(12)(a)	Do you extend assistance to the chief internal auditor for reviewing of internal control in the Ministry or Division, and organizations or departments or offices under the Division, pertaining to areas of budget, revenue, expenditure and finance, under the guidance and supervision of principal accounting officer?				
32(12)(b)	Are you assisting the principal accounting officer in enforcing the internal controls and for preventing irregularities, waste, fraud, etc.?				
32(12)(c)	Do you inform principal accounting officer about deviations from applicable laws, rules, regulations and instructions in matters relating to his area and follow up the orders of the principal accounting officer?				

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Reg	Activity	Yes	No.	NA [★]	Remarks
32(13)	Risk management				
32(13)(a)	Are you assisting the principal accounting officer in undertaking annually, an exercise to assess or evaluate risks faced by the Division or department, maintain a risk register and cause a similar activity in the entities under the Division?				
32(13)(b)	Have you initiated any risk response measures with the approval of Secretary or principal accounting officer regarding risks faced by the Division and organizations or departments or offices under the Division's risk profile?				
32(13)(c)	Are you monitoring risk response measures and periodically informing Secretary or principal accounting officer?				
32(14)	Coordination with DG Audit and Public Accounts Committee or Departmental Accounts Committee				
32(14)(a)	Are you coordinating all matters relating to Public Accounts Committee, Departmental Accounts Committee and audit observations on appropriation accounts and audit reports on behalf of the principal accounting officer?				
32(14)(b)	Do you render advice to principal accounting officer and assist in preparation of replies to audit observations submitted by other officers if required?				
32(14)(c)	Do you assist the principal accounting officer in preparing necessary briefs for the Public Accounts Committee or Departmental Accounts Committee?				
32(14)(d)	Do you attend the meetings of the Public Accounts Committee and Departmental Accounts Committee along with the principal accounting officer?				

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Reg	Activity	Yes	No.	NA★	Remarks
32(14)(e)	Do you submit advice to the principal accounting officer for compliance of rules, regulations, prescribed in the light of the Act by the Finance Division from time to time?				
32(15)	Disbursements, payments and pre-audit functions under the Controller General of Accounts (Appointment, Function and Power) Ordinance, 2001				
32(15)(a)	Do you, under the supervision of principal accounting officer, deal with all cases of payments in respect of goods, services, personnel's, fees, charges, fines, loans and others according to delegated powers given to the officers?				
32(15)(b)	Are you extending assistance and cooperation for timely payments, monitoring, reporting and conflict resolution?				
32(16)	Representation of the Division concerned on committees				
32(16)(a)	Do you represent the Division concerned at various committees, including Public Accounts Committee, Departmental Accounts Committee and Departmental Development Working Party?				
32(16)(b)	Are you part of any committee of the Ministry or Division or departments or sub-ordinate offices concerned?				
32(17)	Any other duty				
32(17)(a)	Were you contacted by DG Audit concerned before taking up audit of your respective Ministry/Division or entity (under your Ministry / Division)?				

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Reg	Activity	Yes	No.	NA [★]	Remarks
32(17)(b)	Have you been assigned any other duty, role or responsibility by Government or Secretary of Division or principal accounting officer concerned to discharge functions in accordance with the Constitution of Pakistan, the Act, other statutory rules and regulations?				

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