

# Auditor General's Manual Of Standing Orders

Fourth Edition

User Policy Wing



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## **PREFACE TO FOURTH EDITION**

The Manual of Standing Orders (MSO), published in 1992, embodied corrections issued upto 15.12.1992. Since then a large number of changes have taken place mainly after the introduction of Auditor-General's (Functions, Powers and Terms and conditions of service) Ordinance, 2001 and Controller General Ordinance, 2001, issuance of important rules and orders by the Government of Pakistan and the Auditor-General. All these necessitated the updation of M.S.O.

The rules and instructions relating to the organization, internal administration and control of the Department of the Auditor General of Pakistan (DAGP) have been updated and laid down in this Manual. The administrative and financial powers of the Auditor-General, and the service rules etc., set out in this Manual are based on the Revised System of Financial Control and Budgeting introduced with effect from 13.09.2006 by the Finance Division and other rules and orders issued by the Federal Government from time to time.

Rules and orders issued during the intervening period (1992-2016) have been incorporated in this edition. However, paras relating to rules and orders which are separately available have been omitted in this document except for their reference.

Errors and omissions may be brought to the notice of the Department of the Auditor-General of Pakistan.

**RANA ASSAD AMIN**  
**Auditor-General of Pakistan**

**ISLAMABAD:**  
**Dated: 23rd February, 2017**

## **PREFACE TO FIRST EDITION (PAKISTAN)**

This edition is principally a reprint of the First Edition of the Manual with such additions and alterations as had been introduced up to the date of the partition of the Indian Sub-Continent, viz., 15<sup>th</sup> August 1947. It also embodies such notifications as have been rendered necessary by the constitutional changes consequent on the establishment of Pakistan, as also important orders issued by the Government of Pakistan and the Auditor-General of Pakistan from the 15<sup>th</sup> August, 1947 to 31<sup>st</sup> March, 1951.

**GHULAM ABBAS**  
Auditor-General

KARACHI:  
Dated the 31<sup>st</sup> March, 1951

## **PREFACE TO FIRST EDITION (1938)**

The instructions relating to the organization, administration and control of the Indian Audit Department as an administrative unit have hitherto been scattered in several codes issued by the Auditor-General while some instructions issued in the form of circulars have not been included in any code or manual. The Auditor-General's Audit and Account Codes serve as books of reference on audit and accounts matters not only for the staff of the Indian Audit Department but also for the Central and Provincial Governments and their subordinate offices. The inclusion in such codes of rules and instructions pertaining to the organization and internal administration and control of the Indian Audit Department is neither suitable nor convenient: and these rules and instructions have now been brought together in this Manual advantage being thus taken of the opportunity afforded by the revision of the auditor-General's codes to adapt them to the constitutional changes introduced by the Government of India Act, 1935. The rules and instructions themselves have been revised and brought up to date.

For the sake of convenience of reference, the administrative and financial powers of the Auditor-General and the financial powers of Accountants-General have been set out in this Manual and as these are based on the rules in the Book of Financial Powers and other rules and orders issued by the Central Government from time to time, reference should be made in all cases of doubt to the original rules and orders themselves; the relevant rules and instructions in this Manual should not be regarded as possessing any authority superior to that of the original rules and orders. Subject to this reservation, the rules and instructions in this Manual supersede all other relevant rules and orders on matters dealt with in it.

**E. BURDON,**  
Auditor-General of India.

New Delhi:  
The 20<sup>th</sup> April, 1938.

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## CHAPTER – I

### ORGANIZATION AND CONTROL OF THE PAKISTAN AUDIT DEPARTMENT

1. The Auditor General of Pakistan is the administrative head of the Pakistan Audit Department and Cadre Administrator of Pakistan Audit & Accounts Service. His authority and jurisdiction flow from the Constitution of Islamic Republic of Pakistan, 1973. He is appointed under Article 168 (1) of the constitution and his functions, power and terms and conditions of service are regulated/determined under Articles 169, 170 (1) and (2), 171 and Auditor-General's (Functions, Powers and Terms and conditions of service) Ordinance, 2001 (**Annexure-A**). The Pakistan Audit Department has the status of a Division; and it has been empowered to exercise the administrative and financial powers of a Ministry/Division of the Federal Government. The other privileges entitled to him are as approved by the President. The term of his office is four years or till the attaining the age of 65 years, which ever is earlier.
2. The Auditor General discharges his statutory responsibilities through the agency of the Department of the Auditor General of Pakistan, henceforth referred to as DAGP.
3. The financial and executive powers exercised by the Principal Accounting Officer of the Department, i.e. Additional Auditor-General-I are given in **Annexure-B & C**.
4. The Auditor General is assisted by two Additional Auditors General and 10 (Ten) Deputy Auditors General. The Deputy Auditor General (Inspection Regulation and Vigilance) and Deputy Auditor General (A&C) report directly to the Auditor General. The organization chart of the department is placed at **Annexure-D**. Each Deputy Auditor General has a clearly demarcated functional jurisdiction. The Job Description of each Wing will be issued separately.

#### **Authority**

Auditor-General's O.M.No.737-29/Coord.IIv /P-85, dated 03.10.1988 and No.37/Coord-I/C/96 dated 22.04.1996]

Auditor-General's O.M.No./21-IR & C/DG (PAW)/2003 dated 31.01.2003]

5. All references on audit should be addressed to the Auditor-General. Matters affecting the administration of the Audit Department should invariably be taken up with the Addl. Auditor General-I and Deputy Auditor General (A&C) irrespective of the authority competent to pass final orders on them.

6. With the promulgation of Controller General of Accounts (Appointment, Functions and Powers) Ordinance, 2001 (**Annexure-A**) the Auditor General of Pakistan has transferred the responsibility of keeping accounts of government organizations to the Controller General Accounts. However, the Auditor General shall give directions regarding forms, method and principles of accounts as provided in the constitution.

7. (i) The Head Office of the Auditor General of Pakistan is organized into various Wings as below:

- a) Administration and Coordination Wing
- b) Federal Audit Operations Wing
- c) Central Audit Wing
- d) North Audit Wing
- e) Policy Wing
- f) Defence Audit Wing
- g) South Audit Wing
- h) Corporate Audit and Evaluation Wing
- i) Inspection, Regulations, Vigilance and IRA Wing
- j) Special Sectors Audit Wing
- k) International Relations and Coordination Wing
- l) Budget & Administration (Local) Wing

The functions entrusted to the Wings are:-

**(a) Administration & Coordination (A&C) Wing.**

The A&C Wing is headed by the Deputy Auditor General (A&C). Main functions of the wing include, inter alia, Cadre Administration of Pakistan Audit & Accounts Service (PA&AS), Human Resource Management (HRM), Training and Performance Audit. Dy. Auditor General (A&C) acts as the Chief Human Resource Manager of the organization and is assisted by DG(HRM), Pakistan Audit & Accounts Academy, Performance Audit Wing and Directors of Administration, Establishment and Legal Wings.

**(b) Federal Audit Operations Wing**

Federal Audit Operations Wing is headed by Deputy Auditor General (FAO) a BPS-21 Officer of PA&AS. The key functions of the Wing includes overall supervision of field audit offices with regard to review of Audit Plan and various reports relating to Certification of Appropriation and Finance accounts of Federal Government. Dy. Auditor General (FAO) is also responsible to ensure timely submission of Audit Reports to the

President and National Assembly/PAC Secretariat. He/She is assisted by DG FAOs and supervises the audit work of Director General Audit (FG), DG Audit (Foreign & International), DG Audit (Disaster Management), Islamabad and Director, Zakat Audit.

© **Central Audit Wing**

The Central Audit Wing of Office of the Auditor General of Pakistan, is based in Lahore and is headed by Deputy Auditor General (Central) a BPS-21 Officer of Pakistan Audit & Accounts Service. The Dy. Auditor General (Central) supervises all matters pertaining to Monitoring of approved Audit Plan, improvement in quality of Audit Reports of Departments/organizations of Punjab being audited by DG Audit (Punjab), DG Audit Works (Provincial), DG District Audit Punjab (North) and DG District Audit Punjab (South). Dy. Auditor General (Central) is responsible for timely arrangement of QCC meetings on Audit Reports and to issue advice to the relevant field audit offices in the matters relating to quality of Audit Reports.

(d) **North Audit Wing**

The North Audit Wing of Office of the Auditor General of Pakistan, is based in Peshawar and is headed by Deputy Auditor General (North) a BPS-21 Officer of Pakistan Audit & Accounts Service. The Dy. Auditor General (North) supervises all matters pertaining to Monitoring of approved Audit Plan, improvement in quality of Audit Reports of Departments/organizations of Governments of KPK, AJ&K and Gilgit Baltistan being audited by DG Audit (KPK), DG (District Audit) KPK, DG Audit (AJ&K) and DG Audit (GB). Deputy Auditor General (North) is responsible for timely arrangement of QCC meetings on Audit Reports and to oversee the technical working of Field Audit Offices (FAOs) and shall issue advice to the relevant FAOs in the matters relating to quality of Audit Reports.

(e) **Policy Wing**

Deputy Auditor General (Policy) is to supervise and coordinate implementation of policies, as prescribed by the Auditor General of Pakistan with the approval of President, in the light of provisions of the Constitution, AGP and CGA Ordinance (2001), besides quality management during certification of accounts prepared by CGA. He/She is responsible to analyze existing policies, procedures and to supervise revisions in the

systems for improvement. He/She shall review the certification audit methodology, pre-audit checks prevailing in AG Offices and to monitor and coordinate inspection of accounts offices, in pursuance of provisions of section 5(b) of CGA Ordinance and Section 14(a) of AGP Ordinance 2001. The Dy. Auditor General (Policy) will also oversee to undertake research and provide policy guidelines.

**(f) Defence Audit Wing**

Defence Audit Wing is headed by Deputy Auditor General (Defence Audit). The key functions of the Wing include overall supervision of Directorates General, Audit, (Defence Services) at Rawalpindi and Karachi, Director General Audit Works (Federal), Islamabad and DG Audit (Custom & Petroleum), Lahore with regard to review of Audit Plan and supervision of various reports relating to these offices. Dy. Auditor General (Defence Audit) is also responsible for QCC of relevant reports and to ensure timely submission of these Audit Reports to President and National Assembly/PAC Secretariat.

**(g) South Audit Wing**

The South Audit Wing of Office of the Auditor General of Pakistan is based in Karachi and is headed by Deputy Auditor General (South) a BPS-21 Officer of Pakistan Audit & Accounts Service. The Dy. Auditor General (South) supervises all matters pertaining to Monitoring of approved Audit Plan, improvement in quality of Audit Reports of Departments/organizations of Governments of Sindh and Baluchistan being audited by DG Audit (Sindh), DG Audit Local Councils (Sindh), DG Audit (Baluchistan) and DG Audit Local Councils (Baluchistan) and timely arrangement of QCC meetings on Audit Reports. DAG (South) is to oversee the technical working of Field Audit Offices (FAOs) and shall issue advice to the relevant FAOs in the matters relating to quality of Audit Reports.

**(h) Corporate Audit and Evaluation Wing**

Deputy Auditor General (CA&E) oversees the working of five FAOs that include DGCA (South), Karachi, DGCA (North), Lahore, DG Audit, WAPDA, Lahore, DG Audit, PT&T, Lahore and DG Audit, Pakistan Railways, Lahore. Dy. Auditor General (CA&E) is responsible to look into the matters pertaining to PAC, audit reports,

examination of audit plan, QCC of reports and coordination among the above mentioned five FAOs and timely disposal of PAC work. Moreover, supervision and monitoring of the consolidation and compilation of recovery data received from FAOs on monthly and annual basis and analysis is also be undertaken by Dy. Auditor General (CA&E). He/She also issues advice to the above FAOs in the matters relating to quality of Audit Reports.

(i) **Inspection, Regulations, Vigilance and IRA Wing**

This Wing is headed by Deputy Auditor General (IRV&IRA), a BPS-21 Officer of Pakistan Audit & Accounts Service. He/She monitors asset management and timely reporting upon managerial aspect of Audit operations of the FAOs and ensures the public accountability of charged funds and compliance of rules/regulations through inspection. He/She also holds inquiries on complaints of frauds, embezzlements and losses after seeking approval of Auditor General of Pakistan and reports directly to the Auditor General on such matters.

Dy. Auditor General (IRV&IRA) is also responsible to supervise the matters pertaining to PAC, audit reports, examination of audit plan, QCC and coordination of Director General Audit (Inland Revenue), Lahore and Karachi and timely disposal of PAC work. He/She also issues advice to the above FAOs in the matters relating to quality of Audit Reports.

(j) **Special Sector Audit Wing**

Deputy Auditor General (Special Sector Audit Wing) headed by a BPS-21 Officer of PA&AS has been established. Dy. Auditor General (SSA) is responsible to initiate and to promote different kinds of Specialized Audits, like Performance Audit, Environmental Audit and Forensic Audit, Special Studies, Evaluation Reports and IT/IS Audit etc. DAG (SSA) will also be responsible for coordination and supervision of Audit of all Foreign Aided Projects as focal point. He/She will render advice to FAOs on Planning and Execution of Special Audits undertaken by them. Dy. Auditor General (SSA) will oversee the execution of any Special Audit including its reports, ToRs, Planning, Technical advice and Quality Assurance.

**(k) International Relations and Coordination Wing**

IR&C Wing headed by BPS-20 Officer of PA&AS is responsible to keep a vigilant eye on the Annual Calendar of International activities for the department as a whole and also the Annual schedule of visits of the Auditor General of Pakistan delegations to ensure the interaction of the department with other SAIs and other international forums. The wing is also responsible for coordinating all activities relating to Audit of international agencies. DG acts as the lynchpin in timely submission of cases that are of significance in furthering the cause of achieving the enhancement of good relations with our international colleagues and SAIs.

**(l) Budget & Administration Wing**

This Wing headed by BPS-20 Officer of Pakistan Audit & Accounts Service is responsible to conduct overall administration and coordination of the Auditor General's Headquarters at Islamabad and Camp Office, Lahore including maintenance of infrastructure, logistics and manpower deployment up to Audit Officer level. He is responsible for Financial and Budgetary management of the department including all FAOs and providing support service to the Principal Accounts Officer. DG (B&A) is responsible for assessing developmental and non-developmental budgetary requirements of DAGP.

(ii) The training function of the department is conducted through the Pakistan Audit and Accounts Academy (PAAA) headed by Rector (BS-21).

(iii) The field audit offices are organized as Directorates General and Directorates. A list of the Field Audit Offices (FAOs) is given at **Annexure-E**.

## **Administrative and control of the department**

8. The government has declared Additional Auditor General-I is the Principal Accounting Officer of the Pakistan Audit Department. Necessary powers have been delegated by the Auditor General of Pakistan to the Additional Auditor General-I.

[Authority: Government of Pakistan, Cabinet Secretariat, Cabinet Division, Islamabad No. 4-22/90Min.I dated 06.03.2003.]

### **Head of Department:**

9. In the Field Audit Offices (**Annexure-E**) the respective Director-General / Director (as applicable) have been declared as Head of Department by the Competent Authority.

### **Manpower Composition:**

10. The gazetted staff consists of officers of the Pakistan Audit & Accounts Service (PAAS) in Inter Departmental Cadre while Audit Officers, Assistant Audit Officers and Senior Auditors in respective Office/FAO (Departmental Cadre). The non-gazetted staff consists of, Junior Auditors, DMO, Key Punch Operators (KPOs), Data Coders, Data Supervisors, Typists, Stenographers, Steno typists and auxiliary staff in B-1 to B-4 in respective cadres of offices.

### **Work Distribution in Offices:**

11. Head office and Field Audit Office are divided into branches and sections, as described in the respective local manuals of each office.

### **Distribution of work among the Gazetted staff:**

12. Head quarter and Field Audit Offices are competent to distribute work among the officers and staff to ensure that the mission of his office is achieved with economy, efficiency and effectiveness as per the sectoral guidelines and job descriptions. The Head of Office/Wing/Section has to set an example and to manage his/her office by planning for the future, organizing through approved procedure, directing through the chain of command and controlling through the Management Information System (MIS) and official business procedures.

13. The scale of gazetted officers for each office has been fixed by the government and the distribution of work among them is office as per their job descriptions.

14. The designation of line officers other than Deputy Auditor General and the head of a Field Audit Office i.e. Director General shall be Director, Deputy Director (Assistant Auditor General in

Head Office), Assistant Director, Audit Officer, Assistant Audit Officer, Senior Auditor and Junior Auditor.

15. The Director-Generals and supervisory officers should aim at relieving themselves as far as possible from the detailed work of ordinary and routine nature by delegating the authority and monitoring it periodically so as to afford time for giving attention to more important matters of policy and control and quality of audit.

### **INSPECTION OF AUDIT OFFICES**

16. (i) The inspection of all the Field Audit Offices (FAOs) including the Auditor-General's Office and the sub/branch audit offices working under the respective Director General/Director will be conducted by the Deputy Auditor-General (IRV&IRA). The frequency and duration of inspection for each office will be fixed by the Deputy Auditor-General (IRV&IRA) keeping in view the volume/nature of work of each office and the staff provided for his/her Wing. Efforts will, however, be made that all the offices are inspected at least once a year. Risk based audit approach will be used applying Computer Aided Auditing Techniques (CAATs) where applicable.

(ii) The Deputy Auditor-General (IRV&IRA) will ensure that, on behalf of the Auditor-General, all heads of offices are :-

- a) Discharging their responsibilities regarding efficient working of their offices satisfactorily, economically and effectively and are taking measures to clear, to keep the work current, eliminate delays and improve productivity.
- b) Applying the necessary internal controls to watch the efficient working of their offices.
- c) Holding periodically discussions with the heads of offices on important items of arrears which are either on the increase or have remained un-cleared since two years.
- d) Conducting enquiries into cases of fraud, embezzlements, losses or any other issue occurring in the Audit Offices, as and when required by the Auditor-General.
- e) All the field Audit offices are conducting audit in accordance with the provisions of FAM, QMF, Sectoral Audit Guidelines and various directives for



improvement of audit quality issued by the AGP office from time to time. The observations in this regard, included in the inspection report, shall also be brought to the notice of Addl. AGP and DAG concerned by the DAG (IRV&IRA).

f) In case an inspection party detects a fraud or embezzlement in an office, the DAG (IRV&IRA) shall bring this to the notice of the AGP immediately.

(iii) It shall be obligatory for all the field offices to produce the relevant record as demanded by the office of the Auditor-General of Pakistan or by the Inspecting Officers.

### **INSPECTION TEAMS**

17. Inspection will be conducted through inspection teams comprising Deputy Director, Audit Officer, Assistant Audit Officer and Senior/Junior Auditors. The inspection will be supervised and reviewed by the DAG (IRV&IRA) or his immediate subordinate. In addition to the normal supervision work, the Deputy Auditor-General/Director General or the Director may also head inspection teams for special assignments.

Note: An officer/official posted to the Inspection Wing shall not be entrusted the inspection of his parent office.

### **TOUR PROGRAMMES FOR INSPECTIONS.**

18. Tour programmes for inspection will be approved by the Deputy Auditor-General (IRV & IRA). A copy of the tour programme will also be endorsed to the Director General (B&A) along with Deputy Auditors-General concerned as the case may be and also to the head of the concerned office, if the office being inspected is a sub office. Due notice will be given to each office before its inspection is commenced. However, no prior notice may be required in case of surprise check of any office or a sub-office.

### **SCOPE OF ADMINISTRATIVE INSPECTION**

19. The scope of Administrative Inspection will be as under:-

(i) Administrative Inspection will be basically in the form of a test check. Such an Inspection will thus be in addition to the internal audit conducted by the head of an office under his own arrangements.

(ii) Although, normally the standard inspection check-list given in **Annex-F** will be followed, yet certain points/items may be examined in any of the inspected offices also (both on civil and defence side) by paying special visits to such offices to check and examine the standard

of audit work done by an audit office. Before commencement of such visit the inspected office concerned may be informed in-advance. The irregularities, if any, coming to notice in this way, will also be treated as failure of normal audit and such irregularities will ultimately be made part of the normal audit report and processed accordingly. Repetition of a similar type of irregularity detected by inspection party will be construed as a serious irregularity warranting reprimand and explanation by the Auditor-General.

(iii) Notwithstanding the items given in the schedule of inspection at (**Annexure-F**), the following items will be especially looked into:

- a) Observance of rules and regulations in all matters;
- b) All matters relating to administration including management information system and effective internal check/control system;
- c) Cash management;
- d) Audit of expenditure;
- e) Audit of stores and libraries including physical verification or test check of physical verification done by the office itself;
- f) Detail of liabilities/pending claims ' if any;
- g) Adjustment of inter-departmental items/accounts;
- h) Proper maintenance of G.P.F. accounts;
- i) Proper maintenance of service books/service record and character rolls;
- j) Prompt and equitable disposal of personal claims, representations, complaints and appeals;
- k) The Inspecting Teams will check the list of superannuating prospective pensioners/employees retiring within six months. All Field Offices of the Department of the Auditor-General of Pakistan will submit complete pension papers of the retirees to the Headquarter, Department of the Auditor-General of Pakistan six months before date of superannuation. Administration and Establishment Sections of the Office of the Auditor General will maintain a list and would update biannually data of all such prospective pensioners and the list will be shared with the concerned FAO. As regards Departmental cadre, such list will be prepared and maintained by the head of the department concerned.

- l) Observance of rules and orders in the cases of recruitment, appointment, seniority and promotion.
- m) Prompt and proper disposal of disciplinary and court cases;
- n) Proper accounts record of distribution and of all available resources viz men, material, machinery and equipment etc;
- o) Recoveries of advances/demands;
- p) Proper use of various facilities such as vehicles, telephones, fax & telex machines and computers etc;
- q) Examination of test audit reports, post audit reports and internal inspection reports;
- r) Evaluation of managerial performance at various levels especially in relation to arrangements for internal check efficiency of the achievement of the objectives and targets concerning their areas of work.
- s) Any other item/point which the Auditor General or/Head of Inspection Wing may direct to be examined.
- t) The inspection must ensure that utmost transparency is visible in the purchase/risk management and control of official assets by the field offices. For this purpose it may be inspected and reported invariably, while performing the inspection of maintenance of assets in view of Chapter 8 of GFR following must also be verified:-
  - (i) A regular inventory of all official assets is being maintained.
  - (ii) Verification about physical presence of all non-consumable assets is done on 6 monthly basis.
  - (iii) Head of offices has devised a system that the information about handling, procurement, consumption, disbursement, wastage, write off and condemnation is being provided to the head of office and the information is readily available with him/her for informed decision making.
  - (iv) Procurement of goods, service and works are planned timely and necessary budgetary provision is made well before start of financial year and implemented in accordance with existing rules and regulations.

- (v) Separate functions of procurement, store keeping, disbursement/consumption & write off /condemnation do not concentrate in one hand and are preferably done by separate officers.

### **SUBMISSION OF INSPECTION REPORT**

20. Before finalization of Inspection report it is necessary to have a discussion with the head of office inspected or any other concerned officer. The Inspection Officer will submit a report within a week after conclusion of the inspection, incorporating view point of the head of the office inspected, if any, to the Deputy Auditor General (IRV & IRA), who will put it up alongwith his comments, if any, to the Auditor General for information. The head of office inspected should submit to the Inspection Wing within a period of one month of the conclusion of inspection his response to the inspection report in sufficient detail, describing the action taken and measures adopted to set right the deficiencies pointed out during the inspection. This reply will be submitted through the Deputy Auditor General concerned. Thereafter the Auditor General of Pakistan will direct the Deputy Auditor General concerned to ensure compliance to the outstanding observations of the Inspection report, if any, within one month after the orders of the Auditor General of Pakistan. The final compliance report of Deputy Auditor-General concerned should be submitted by the Deputy Auditor General (IRV & IRA) to the Auditor-General of Pakistan with his comments. The implementation of inspection para will be monitored by the Inspection Audit Committee comprising Additional Auditor-General, Deputy Auditor-General (IRV & IRA), Deputy Auditor-General (A&C) and Deputy Auditor-General concerned. The Inspection Audit Committee will meet quarterly at Headquarters or Provincial Headquarters. The Committee will be fully empowered to decide the inspection paras. The decisions taken will be intimated to the Auditor-General of Pakistan within one week.

### **GENERAL INSTRUCTIONS ON ADMINISTRATIVE AND OTHER MATTERS**

21. (i) The heads of offices shall not take any action or give any orders in contravention or ultra vires of Financial/Administrative powers delegated to them.

(ii) In case of any ambiguity the case shall be referred to the Auditor-General of Pakistan for decision.

## **REPORTS ON FAILURE OF AUDIT:**

22. The heads of Field Offices (FAO) should submit to the Auditor-General a separate report through respective Deputy Auditor-General of every serious failure of auditing function as soon as it comes to light. The failure includes inability to carry out audit of an entity as per approved plan or as per laid down SoPs or instructions provided in Audit Manual or failure to detect a breakdown of accounting or regulatory function. This report will be called Report on Failure of Audit. The report should explain the manner in which the failure occurred along with the reasons, and mention the names of the persons responsible and the disciplinary action taken or proposed remedial action to be taken.

## **SPECIAL RESPONSIBILITY FOR CASH/CHEQUES:**

23. (i) The heads of offices shall ensure that there is adequate control over the section of his office which handles cash. The fact that the Cashier (or other designated subordinate who handles cash) has given security or executed a bond does not reduce his special responsibility for ensuring that an effective system of control over the custody, disbursement and accounting of cash exists and is functioning. There should be a continuous review of the arrangements for the expeditious disbursement of money, for the safe custody thereof, and for the prompt and correct disposal of undisbursed balances and of sums otherwise payable into the treasury. There should also be adequate reconciliation. Cash balances may also be checked, preferably without previous notice, of cash balances with the accounts outstanding with the custodians of the balances. All cash/cheque books will be maintained according to instructions contained in Treasury Rules on prescribed format to ensure daily/weekly/monthly reconciliation. Each reconciliation sheet must be signed by the Drawing & Disbursing Officer (DDO) and countersigned by an officer nominated by the head of office.

(ii) At regular intervals, the head of office, should satisfy himself that the system of supervision as prescribed in authorized codes, manuals or special orders is observed properly and should remedy speedily the defects noticed, if any.

## **CONTROL OVER STATE OF WORK AND REPORT ON ARREARS:**

24. a) Each section of the office should maintain a calendar showing the due and actual dates of

(i) the dispatch of returns due from the section, and

(ii) the receipt of returns due to the Section.

b) The calendar should be submitted once a month to the Officer incharge with a review showing the delayed and outstanding returns alongwith efforts made to obtain them.

25. The heads of offices should ensure that the summary position of receipt and submission of returns maintained should be submitted to the head of department for review on the 5th of the following month, with the certificate prescribed in note 2 below this paragraph signed by the Audit Officer Incharge Coordination Section. The certificate should cover all kinds of work including correspondence, and mention specially the progress of audit and accounting work. It should also mention the number of outstanding cases of all kinds e.g. handling of advance paras, draft paras, audit coverage, compliance to inspection reports pension, pay fixation, G.P. Fund transfers and Final payment etc.

Note-1. Items of work for the disposal of which no period is prescribed in any rule or order should be treated as in arrears if the relevant account, return or other document has been in the office for more than one week.

Note-2. The certificate mentioned above should be :-

“I certify to the best of my knowledge and belief that with the exception of arrears detailed and explained in the attached statement that the work is upto date.”

Note-3. The calendars of returns need not be submitted to the head of office, instead summary prescribed above and certificate prescribed in Note-2 above shall be submitted for taking an appropriate action. However, the head of office may occasionally have a surprise check of the calendars of returns.

26. The Director-General/Director is responsible for making special reports through respective DAG to the Auditor-General of any serious arrears in work even if he is confident of undertaking it rapidly with his normal staff.

#### **AUDIT OF EXPENDITURE OF THE AUDIT OFFICES:**

27. Expenditure/Administrative matters may be inspected by DAG (IRV & IRA) while conducting administrative inspection of FAOs of their functional areas i.e. maintenance of record, update of record, returns recovery & issues of para's & reports must be carried out through respective DAG Wings.

28. The heads of the departments/offices should arrange periodical review of the audit/inspection performed under para 27.

### **TRANSFER OF CHARGE**

29. (i) When a head of office is being relieved, either permanently or temporarily, of the charge of his office, he will prepare a handing over note, briefly describing his priorities, policies and any special activity which he had undertaken. He will explain, inter-alia, problem areas and serious issues facing his office and what action he would recommend to handle these problems. He will also mention if any important query received from the Government or Auditor-General is due for reply. The arrears of routine work need not be included in this Note. He will give this note to the relieving officer and send a copy to the Auditor-General.

(ii) The relieved Head of Department shall personally brief the relieving officer about the important and urgent aspects of the work of the office, he should also, as far as possible, personally introduce the incoming officer to the senior executives of the federal/provincial governments and auditee or other concerned organizations as well as to the senior subordinate officers. This process should ordinarily be completed within the permissible joining time.

(iii) All officers on their transfer shall also prepare handing over notes for their successors, a copy of which shall be submitted to the head of office. This requirement will apply to transfers within the office as well.

(iv) At every change of head of office, a formal transfer of charge of treasurer of charitable endowments, honorary office held in official capacity in any organization, all securities and accountable, Secrets and classified documents should also take place and the charge report should form a part of handing over note.

Normally an officer will not be allowed to leave charge of office until he/she submits the charge report.

30. A relieved Director-General/ Director/Officers Incharge should also have the register of keys, valuables, secret documents, etc., checked by the relieving officer, hand over keys, etc., to the relieving officer, get his acknowledgment on the register itself and report the fact to the Auditor-General. This report should be countersigned by the relieving officer.

31. The relieving officer should make a preliminary examination of the memorandum given to him in accordance with paragraph 31 and within three months satisfy himself that he is fully apprised of all that concerns the effective and efficient administration of his office, and make a special report to the Auditor-General of any defects or points of importance noticed by him.

#### **LIST OF PUBLIC HOLIDAYS**

32. (i) Public Holidays will be notified by the Ministry of Interior.

(ii) The head of office should submit to the Auditor-General on or before 22<sup>nd</sup> December each year a list of local holidays on which his office will remain wholly closed during the ensuing calendar year.



**CHAPTER-II**  
**OFFICE PROCEDURE**  
**OFFICE MANUALS**

33. (i) The "Manual" of office procedures to regulate the internal administration of an audit office is prepared by each head of office. All orders/procedures relating to day to day work of an audit office and matters of information useful to staff of office are incorporated in it. The Manual meant for an official use in an office and cannot be quoted as reference to other offices. It is desirable that:

- a) Copies of the Manual should be made available to the office of Auditor-General of Pakistan (Para 36) as well as to each section of the office.
- b) All financial rules and orders issued in the form of codes, manuals or standing regulations by the departments of the Federal/Provincial /District Governments may also be incorporated in the manual as per requirement/relevance.
- c) These Office Manuals must be updated every three years in consultation with the Policy Wing of the Office of the Auditor- General of Pakistan, to interalia, maintain uniformity throughout the department.

(ii) All Field Audit Offices to maintain digest of important information about the auditee organizations with continuous updation as required in Audit Manual and guidelines.

34. Office Orders concerning matters eventually to be incorporated in the Manuals mentioned in the preceding paragraph are issued by the authority of the head of office and are altered, amended or deleted by the same authority.

35. Other "local Manuals" collecting important and useful orders of local character and general instructions issued from time to time by a head of office for the guidance of officers should also be prepared and maintained, as required, in a handy and up-to-date form by each head of the office.

**SUPPLY OF COPIES OF MANUALS TO THE OFFICE OF AUDITOR-GENERAL**

36. The subordinate offices of the AGP will supply one copy each of all Manuals and Rules indicating Standing Operation Procedure (SOP) for information to the DAG (IRV & IRA) and one copy to the Policy Wing for depositing into library of the AGP office.

## **RECEIPT AND DISPOSAL OF VALUABLES**

37. The detailed procedure in respect of the receipt, safe custody and subsequent disposal of cash and other valuables is incorporated in the Manual of the office concerned.

## **CORRESPONDENCE**

38. Official channels for correspondence must be observed meticulously. Demi-official letters on all important administrative including personal matters should be addressed to the concerned Deputy Auditor-General unless circumstances indicate that they should be addressed to the Auditor-General himself. Demi-official letters should be shown to the head of the office when the writer is not himself the head of the office, unless they are of personal nature. Replies may be sent through the head of the office.

39. Every effort should be made to decrease the unnecessary paper work and to reduce the number of written letters. Maximum possible effort should be made to avoid writing letters to the officers located in the same office or in the same building, by moving the relevant files. In case written communication is unavoidable, the following instructions are issued as a guide to officers of the Pakistan Audit Department in dealing with official correspondence;

a) Letters relating to the sections and subjects under the direct supervision of a Gazetted Officer are issued ordinarily over the signature of the respective officer, though they are stamped as emanating from the head of the office.

b) Provided that no communication implying dissatisfaction or censure, and no letter to Government, Federal/Provincial/District or to the Auditor-General, may ordinarily be issued from any audit office except over the signature of the head of office. The head of office may, however, authorize Gazetted Officers under him to sign communications of a routine nature like issue of reminders and endorsement etc., to the Government or to the Auditor-General's Office.

c) All communications addressed to the Auditor-General's office should be issued over the signature of head of office. These can be issued only in emergent cases over the signature of Deputy but the fact that the draft has been seen and approved by the Director-General/Director should be indicated in the communication itself by signing the letter as "For Director-General/Director" or "This issues with the approval of the Director-General/Director" as the case may be.

- d) In the absence of the Director-General/Director from head-quarters, his next senior officer shall sign for him in all matters relating to correspondence, subject to such internal arrangements as may exist between the Director-General/Director and his deputy for keeping the former informed of the substance of the correspondence so issued. Satisfactory internal arrangements should be made to see that the communications issued to the Auditor-General over the signature of the Deputy in the absence of the Director-General/Director are put up to the latter on his return to headquarters for his information and for such action as he may deem necessary. In case the Director-General/Director disagrees with the contents of any such communication issued to the Auditor-General in his absence, he should forthwith send his remarks to the Auditor-General.
- e) Printed routine letters and documents may be sent by Assistant Audit Officer so authorized on behalf of the Audit Officers in charge of sections.
- f) All correspondence addressed to representatives in foreign countries or to foreign representatives operating within Pakistan other than foreign aided projects audit matters will invariably be routed through Director General (IR & C).
- g) All the letters to the Federal/Provincial/District Government, Auditor-General or representatives in foreign countries should have the subject briefly stated at the top. References to a higher authority should be self-contained and documented as far as possible with correct and accurate proposal for seeking orders.
- h) Official letters addressed to an office should not bear the name of its head on the cover, unless it is intended that the cover should be opened by the head of the office personally. Confidential papers should be placed in double covers, the inner cover being marked "Confidential" super scribed with the name only of the addressee, the out cover being addressed to him by his official designation without the addition of his name.
- i) The name as well as the official designation of the writer should be given at the head of every letter addressed to the Federal/Provincial /District Government.
- j) Comments/observations made by the Office of the Auditor-General, if included in the reference made to the Governments etc., should not be attributed to the office of the Auditor-General. Copies of letters and memoranda received from Auditor-General should in no case be supplied to the Government and other authorities. The substance of such letters may only be communicated if needed.

Note: All communications addressed to the Auditor-General, which are required to be forwarded ultimately to the Federal/Provincial/District Government or other authority (for example, for increased establishment, for extra grants, etc.) should be submitted in duplicate.

## **COMMUNICATION WITH INTERNATIONAL AGENCIES (IA)**

40. Communication with International Agencies (IA) will be regulated by the following guidelines:-

- (i) The Auditor General will take all policy decisions through the concerned wing with regard to the audit/accounting matters of foreign-aided projects/programmes.
- (ii) All correspondence/communication with International Agencies (IA) agencies will be undertaken through the head office.
- (iii) The head office will circulate the schedule and agenda of FAOs'/AGs' meetings with the International Agencies (IA) as and when received.
- (iv) In case of meetings involving policy decision, the head office will intimate the policy in advance and/or a representative from the head office will participate in such meetings.
- (v) In case the International Agencies (IA) directly write to a FAO/AG about any matter, the office concerned will respond to any such communication with the approval of the concerned Deputy Auditor General/Controller General of Accounts.
- (vi) In case of International Agencies (IA) request for direct meetings, the FAOs/AGs will request for the proposed agenda in advance and submit the same to the head office for approval of the competent authority.
- (vii) In their meetings with International Agencies (IA)' representatives and review missions, FAOs/AGs will not make any commitments without the approval of the competent authority, if not already decided.

## **CIRCULAR LETTERS**

41. It is the practice of the Auditor-General to issue all instructions of a permanent character as Code/Manual alterations, while those that are of operational interest and/or requiring some immediate and specific action for final disposal are issued in the form of "Circular letters". A similar method should be adopted in the audit offices regarding operational matters.

## **E-MAILS**

42. Official e-mail addresses of AGP Headquarters offices and that of FAO's may be circulated updated and communicated within the department for timely official communication. All communications on e-Mail should be confirmed by sending a signed copy of the document and placing a printed copy of sent/received e-mails in relevant files and putting up to information of head of office, as required.

## **FAX**

43. In cases of real urgency letters/messages can be transmitted through Fax.

## **TELEPHONES AND CELL PHONES**

44. The Auditor-General or the competent authority will sanction telephone and cell phone connections to various offices and officers in the Pakistan Audit Department with ceiling as authorized by the Government from time to time for equivalent officers. Director-General/Directors must keep the Auditor-General informed of their office and residence telephone and cell phone numbers as well as their contact information when they are away from station on duty or leave.

## **LEGIBILITY OF SIGNATURE**

45. The Auditor -General attaches great importance to the signatures and their legibility, for all officers on letters, statements, accounts, certificates or reports to be clearly legible. If any person empowered to sign such document does not sign legibly he should be required by the Director-General/Director to cultivate a formed and legible signature, and in all cases the signature/seal of the signing officer should be typed below the hand signature. The Director-General/Director should ensure that officers who are entrusted with the duty of signing cheques have formed firm and legible signatures which are duly communicated to the relevant banks/organizations.

## **AMENDMENT AND INTERPRETATION OF RULES**

46. When Director-General/Director notices during the course of audit a rule in an authorized code which in his opinion, is vague and requires either an authoritative interpretation or modification, she/he should refer the case for the interpretation/modification/clarification. Such case may be referred to the DAG (IRV&IRA), (Policy) or DAG (A&C) as per nature of rule requiring interpretation. The reference should be framed in concrete terms, the actual facts of the case being fully described.

## **MANUAL OF AUDIT INSTRUCTIONS**

47. (i) Audit interpretation and decisions given by the Auditor-General, whether on his own authority or in consultation with the Federal Government, should be issued as Audit Instructions. These should be published annually by the Auditor-General's office as Compendium of Pakistan Audit Decisions.

(ii) Periodically this compendium may be updated, released and be made available to all the government organization, catalogue and placed on AGP website.

## **PROCEDURE FOR OBTAINING LEGAL ADVICE**

48. (i) All field audit offices shall refer legal matters for advice to the Legal Wing of the Auditor General Office through the head of office.

(ii) The Law, Justice and Human Rights Division shall be consulted according to rule 14 of the Rules of Business, 1973 by the Office of Auditor General on point of Law where required.

## **PRODUCTION OF OFFICIAL DOCUMENTS IN A COURT OF LAW**

49. When a Government servant is summoned by a Court to produce official documents for the purpose of giving evidence the procedure laid down in (**Annexure-G**) should be followed. All requisitions for documents relating to Audit Reports by a court of law should be brought to the notice of the Auditor-General and dealt with only after consultation with him. References to the Auditor-General should be accompanied by the documents asked for by the court for permission to place the required documents before the court.

## **FORM OF STATEMENTS, RETURNS, ETC.**

50. The required size of papers should be used for preparing any statement on return either manually or through computer. In all statements submitted to Government or to the Auditor-General the names of the different Governments must be arranged in the order given below:-

- (i) Federal
- (ii) Punjab
- (iii) Sindh
- (iv) Khyber Pakhtunkhwa
- (v) Balochistan
- (vi) AJ&K
- (vii) Gilgit Biltistan

51. Every return should have clearly stated on it its name at the top, office of issue and the period to which it refers. It is not necessary to send with it a covering letter. A blank return should have the word "blank" written conspicuously across it.

## **STANDARD FORMS**

52. Certain forms have been standardized for printing for use in Audit offices. These are obtained in accordance with Government instructions from the Controller of Printing and Stationery or got printed from local arrangements. Other forms are printed as special forms.

53. All suggestions for the standardization or printing of new forms as special forms and for the alteration or cancellation of existing standardized or special forms, should be made to the Auditor-General in the first instance. If the proposal is for the standardization or printing of a new form as a special form, the anticipated annual consumption should also be mentioned.

54. Forms contain samples of all forms prescribed in any Audit Guidelines, the printing of which centrally for use by officers subordinate to the Federal Government has been authorized. The various Audit Guidelines indicate which of the forms mentioned therein have been standardized and which can be printed as special forms.

## **SUBMISSION OF APPLICATION FOR ADDITIONAL ESTABLISHMENT**

55. Demands for additional establishment made to the Auditor-General must be supported and justified by statistics of work, the unit adopted in each case i.e. mandays, number of auditee organizations, number of reports etc. be clearly specified. The following are some of the checks prescribed to secure the accuracy of the statistics:

(i) The statistics should be thoroughly and carefully checked by an officer who is not directly concerned with the revision of establishment and be reviewed by the Officer in charge (gazetted) of the Section concerned who should satisfy himself that the statistics submitted are correct.

(ii) The statistics should bear the initials of both the preparer and the examiner.

## **LIBRARY**

56. The following are general instructions for the care of the office library:-

(i) The library may not be large but should be efficient, up-to-date and should serve the purpose for which the office exists.

(ii) No book should be issued from the library without a formal requisition from a person not below the rank of the Assistant Audit Officer of a section who will be responsible for its return in good condition.

(iii) Books supplied to sections should be returned promptly, retention for a period exceeding two months requiring the written sanction of the Gazetted Officer-in-Charge of the Section.

(iv) In the first week of each month a reminder should be sent to those against whom the books are outstanding for more than one month.

(v) A verification of the books in stock in the Library should be carried out annually by an Assistant Audit Officer selected for the purpose. The Officer-in-Charge should visit the Library at intervals and see that the books are properly arranged and cared for.

(vi) A Library catalogue manual or computerized should be maintained.

57. Every officer, upon assuming charge of a post to which the care of the Library is attached must satisfy himself as to the state of the Library, unless he reports specifically to the contrary it will be assumed that the Library is in good order. This applies to a relieving Librarian as well.



## **FILING OF PAPERS**

58. Classified "Guard Files/Master Files" containing copies of important orders should be maintained in office for consultation purposes. A periodical review of these files may be conducted and a certificate on their utility or weeding out may be provided to the AGP office by the concerned head of office, by 31st of December, each year.

59. It is one of the functions of the Director-General/Director to see that a proper system of filing Papers, Vouchers and accounts exists and that it is worked as devised under responsible supervision. The following general instructions should be observed:-

- (i) Records should be weeded out and destroyed (See Chapter X) at regular intervals and should not be allowed to accumulate.
- (ii) No paper should be filed without an order of Section In charge.
- (iii) Files should be maintained according to subjects, general orders to be kept separately from correspondence relating to individual cases. An index of the all files i.e. urgent, current, pending etc. should be kept in each section concerned.
- (iv) Records not permanently required for reference should be archived.
- (v) Records not permanently required for reference should be kept in the record room duly index.
- (vi) A list register of all files opened in a section should be maintained mentioning number, date of opening, subject etc. Generally after 250 pages on correspondence side, new volume of file be opened keeping continued noting side with new volume.

60. Every Gazetted Officer should be supplied with a copy of general books of reference. Books so supplied will be treated as personal copies and may be taken by a Government Servant on his transfer to another office. The Government Servant will be responsible for the proper maintenance of the books.

61. The bonafide candidates preparing for the Pakistan Institute of Public Accountants (PIPFA)/SAS examination within a reasonable time may be supplied with priced Publications for the concerned examination.

## **MAILING ADDRESSES, TELEPHONE AND FAX NUMBERS**

62. All Directors-General and Directors are required to keep the Director Administration informed of their current addresses, Telephone, and Fax numbers, both foreign and inland. The updated mailing addresses, telephone, and fax numbers should be made available on website of AGP office.

## CHAPTER-III

### **CONSTITUTION OF PAKISTAN AUDIT & ACCOUNTS SERVICE**

63. In 1973 Accounts Group was formed vide O.M No. 1/2/74-ARC dated 23.01.1974 amended vide O.M. No.2/1/75-ARC, dated 03-03-1976. It was later renamed as Pakistan Audit and Accounts Service vide O.M No. 1/17/92-CPII, dated 10<sup>th</sup> December, 2002. The Pakistan Audit and Accounts Service (PAAS) comprises of all posts in :

(i) The Pakistan Audit & Accounts Department, the Pakistan Military Accounts Department and the Railway Accounts Department;

(ii) All Accounts posts under Ministries/Divisions and Departments of the Federal Government [other than the posts of Budget & Accounts Officers or Finance & Accounts Officers] in the Ministries/Divisions of the Federal Secretariat e.g. The office of the Chief Accounts Officer, Ministry of Foreign Affairs and its sub-offices, Pakistan Post Office (PPO) Department, Pakistan Public Works Department (PPWD) and other departments maintaining departmentalized Accounts. The Service mainly comprises of two cadres namely Inter departmental Cadre governed centrally by the Auditor General of Pakistan as an occupational group and departmental cadre administered by respective Head of Department of an Audit Office.

64. The broad framework of rules and regulations within which the Group functions are outlined / defined by the Establishment Division, as amended from time to time (Esta-Code), under Framework of Rules applicable to the Pakistan Audit & Accounts Service (IDC) and rules applicable to Occupational Groups.

### **RECRUITMENT**

65. The recruitment to the Pakistan Audit and Accounts Service is done through appointment on the basis of competitive examination held by the FPSC as well as through induction of senior most Audit/Accounts Officers of various Audit and Accounts departments under Auditor General of Pakistan & Controller General Accounts as per share. The respective Departmental Cadre is administered by the respective Head of Departmental of Field Audit Office.

## **TRAINING PROGRAM ME AND EXAMINATION**

### **Appointment/Seniority.**

66. Appointment, Seniority, Training and Examination of PA&AS (IDC) Probationers will be governed under Appointment, Probation, Training and Seniority Rules, 1990 as amended from time to time. All matters relating to Probationers training (CTP/STP), Final Passing Out Examination, Seniority, Probation and other terms of appointment will be subject to Civil Servants Act, 1973 above rules and Government Policies as applicable to Occupational Group. Syllabus for FPOE will be approved by Auditor General of Pakistan. The training of Departmental Cadre is conducted by PAAA as per need assessment or mandatory training provided under rules.

### **LEAVE**

67. Head of Office/Department shall deal with leave application in accordance with the provisions of Revised Leave Rules, 1980 amended from time to time and as delegation of powers and Financial Rules. The matters relating to LFP/LHP, EOL, Medical Leave, Study Leave, Maternity Leave and Ex-Pakistan Leave in case of PA&AS/IDC and other Officers would be dealt by Auditor General of Pakistan being Cadre Administrator (except where delegated) as per rules in vogue.

### **POSTINGS AND TRANSFERS**

68. Postings and transfers from one office to another or outside department of all officers of Pakistan Audit & Accounts Service are made by the Auditor General being the Cadre Administrator. In cases of transfer to the organization of Controller General Accounts these are made in consultation with Controller General Accounts at appropriate levels as agreed. Controller General Accounts or other head of departments can order transfers within own departments.

### **PERFORMANCE EVALUATION REPORTS.**

69. All Head of Field Offices reporting and countersigning officers should send/maintain (as the case may be) Performance Evaluation Reports/Annual Confidential Reports in the prescribed form pertaining to the each officers/official, under their command as per guidelines given by the Government i.e. "A guide to Performance Evaluation – 2004 Edition".

70. The Death of an officer should be reported by the Administration Section of the Office in which the officer was working or the head of office immediately to the Auditor General.

## **CHAPTER-IV**

### **AUDIT OFFICERS**

#### **RECRUITMENT**

71. The post of an Audit Officer is a supervisory post and carries the overall responsibilities of the section or the Audit/Inspection Party as the case may be. The work of the section/party is done by the Audit Officer with the assistance of the staff posted with him/her. Appointment to this post would be made as per the Recruitment Rules, amended/notified from time to time through promotion from amongst the eligible Assistant Audit Officers.

72. Promotions to the post of Audit Officers are made amongst the cadre of Assistant Audit Officers (AAO) on the basis of seniority-cum-fitness. The Departmental Promotion Committee reviews the seniority list, information about any disciplinary case and the PERs for the last five years. After evaluation of all such record and the names are recommended to the Auditor-General of Pakistan for approval for regular promotion as Audit Officer in BPS-18.

73. Appointments by promotion to the grade of Audit Officer where the vacancies exist are made in accordance with the laid down procedure. However, in cases where posts of Audit Officers are to be filled urgently for short periods, the prescribed procedure for promotion and appointment on current charge basis is to be followed. Directors-General Audit (FAO) are competent to make appointments on current charge basis within own department for the first three months, which can be extended for another three months with the approval of the Deputy Auditor-General (A&C). Appointment on current charge basis is purely a temporary measure and as soon as such charge is given, proposal for regular appointment should be initiated and referred to D.P.C.

Note-1            When a Government servant has served continuously for three years or more as Audit Officer outside a permanent post and drawn the pay for that post, the pay drawn by him would be treated as substantive pay for the purpose of fixation of pay on promotion to the higher grade.

Note-2            If the recommendations for promotion involve suppressions, the character roll not only of the person recommended but also of those whom it proposes to supersede should be sent for reference.

#### **POSTINGS AND TRANSFERS**

74. The Audit Officers shall be liable to serve anywhere within or outside Pakistan in any post under the Federal Government or any Provincial Government or local authority or a Corporation or

body set up or established by any such Government in terms of Section-10 of Civil servant Act-1973;

Provided that nothing contained in this para shall apply to an Audit Officer recruited specifically to serve in a particular area or region:

Provided further that where an Audit Officer is required to serve in a post outside his service or cadre, his terms and conditions of service as to his pay shall not be less favourable than those to which he would have been entitled if he had not been so required to serve.

75. Separate department wise seniority lists are required to be maintained for all posts in BPS-01 to 18 in respective departmental cadres on the basis of continuous regular officiating in the grade. To meet shortage in a particular grade, and to ensure an even pace of promotion of employees of different departments/offices of the PAD, the Auditor-General on his discretion may order transfers from one department to another.

#### **CONFIDENTIAL REPORTS**

76. The general instructions for preparation and communication of Performance Evaluation Reports as contained in the "Guide for Performance Evaluation" issued by the Establishment Division may be followed alongwith the instructions issued from time to time by that Division or by the Auditor-General.

77. The Performance Evaluation Reports of the Audit Officers are maintained in the prescribed form (S-121 G) in duplicate. The Performance Evaluation Reports of Audit Officers may be reported upon by the Deputy Director/Director as per hierarchy and countersigned by next higher officer in hierarchy i.e. Director/Director General. In case of deputation, the PER would be written by the Reporting/Supervising Officer in borrowing department. Duplicate copy of the Performance Evaluation Report is sent both by the Directors-General/Directors and borrowing department confidentially by name to the Director Establishment so as to reach him by 31st January each year.

#### **PENSION**

78. Applications for pension of Audit Officers employed in the Pakistan Audit Department should be sent by Directors-General / Directors to the Audit Office concerned, who would submit them to the Auditor-General for administrative sanction after carrying out 100% check.

#### **LEAVE**

79. The Director General/Head of Department is competent to grant all kind of leave upto 120 days to Audit Officers/Assistant Audit Officers except ex-Pakistan Leave/Study Leave. For such leave case will be referred to the Auditor General's office for decision.

## **CHAPTER-V**

### **JUNIOR SUPERVISORY LEVEL**

#### **SECTION - I**

##### **ORGANIZATION OF THE JUNIOR SUPERVISORY LEVEL**

80. Assistant Audit Officers (BPS-17) will form junior supervisory level of the organization of Auditor General of Pakistan. They will be responsible to work and supervise the section assigned to them.

81. The Department of the Auditor General of Pakistan comprises the following Examination areas:-

- (i) General Audit and Accounts
- (ii) PT&T Audit
- (iii) Customs & Petroleum Audit
- (iv) Inland Revenue Audit
- (v) Commercial Audit
- (vi) Defence Audit
- (vii) Railway Audit

82. For regulations and orders regarding appointment, conditions and service etc. of AAOs (BPS-17) of the above mentioned areas the local manuals may be referred where necessary and/or applicable.

##### **APPOINTMENT TO THE POST OF ASSISTANT AUDIT OFFICER(BPS-17)):**

83. Those Senior Auditors who pass Pakistan Institute of Public Finance Accountants (Public Sector) examination prescribed in the PIPFA Student's Handbook (For Public Sector) or the SAS examination are eligible for appointment to the post of Assistant Audit Officer (BPS-17) in order of the dates of their passing the PIPFA (Public Sector)/SAS examination.

84. Senior Auditors who qualify ICMA/ICA/PIPFA or any other equivalent professional examination, as to be determined by the Auditor-General of Pakistan will be exempted from passing the SAS examination and will be considered for promotion as SAS or PIPFA (Public Sector) qualified persons.

[Authority: Government of Pakistan, Finance Division O.M.No.F.4 (17)74-Exp-IV, dated 09.04.1977].

85. Subject to the orders contained in this chapter and subject also to any orders which may be issued from time to time by the Auditor General, appointments to the posts of AAO (BPS-17) are made by the Directors General/Directors (FAO) in the manners as prescribed in the relevant Recruitment Rules, as amended from time to time from amongst the eligible Senior Auditors who have qualified/SAS/PIPFA Examination as prescribed.

86. In pursuance of sub-rule (2) of Rule-3 of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973, the following method, qualifications and other conditions are laid down for appointment to the post of Assistant Audit officer (AAO) BPS-17 in the Department of the Auditor General of Pakistan:

**(i) By Promotion**

87. The posts of Assistant Audit Officer shall be filled up from amongst the SAS/PIPFA (Public Sector) qualified Senior Auditors available within the organization of Auditor General of Pakistan by promotion and if no suitable person is available for promotion, the post or posts reserved for promotion shall be filled by initial appointment upto 33% and failing that by transfer.

**(ii) Conditions for Promotion**

88. Promotion to the post of Assistant Audit Officer (BPS-17) shall be made by selection from amongst the persons who hold the post of Senior Auditor on regular basis and fulfill the conditions of eligibility as prescribed in the relevant Recruitment Rules, re-produced as below:-

<u>Person eligible</u>	<u>Conditions for eligibility</u>
Senior Auditor (BPS-16)	3 years service as Senior Auditor in BS-16 having qualification of SAS or PIPFA (Public Sector) Exam.

**(iii) By Initial Appointment**

In case of no eligible official is available, upto 33% vacancies may be filled by initial appointment.

Qualification, experience and age limit for initial appointment.

**Conditions for Initial Appointment**

**Qualification and Experience**

(a) 2nd Class or Grade "C" Master degree in Business Administration (Finance/Accounting)/Economics/Mathematics/Commerce/Statistics or equivalent from a University recognized by HEC. OR



Master degree with:-

- (i) ICMA one year post graduate Certificate or
  - (ii) CA (Foundation) or
  - (iii) ACCA (knowledge level qualified).
- (b) The selected candidates would be confirmed only after having passed PIPFA (Public Sector) Exam, OR

Bachelor degree with:-

- (i) PIPFA (Public Sector)/SAS qualified.
- (ii) 03 years service in relevant field.

### **Age limit**

Minimum of 22 years and maximum of 30 years of age. Provided that:

- 1) The maximum age limit shall be relaxed in respect of the candidates specified and to the extent indicated in the Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993 as amended from time to time; and
- 2) Eligibility of candidates shall be reckoned, as on the closing date fixed for submission of applications, in accordance with the Recruitment Rules for AAO (BPS-17) and the instructions issued by the Federal Government and the Federal Public Service Commission from time to time.
- 3) Direct recruitment of AAOs (BPS-17) will be arranged through FPSC who will conduct necessary written tests and/or viva-voce in accordance with their rules, regulations and procedures.

### **(iv) Appointment by Transfer**

Appointment by transfer shall be made from amongst the persons holding appointments under the Federal Government, on a regular basis, in the same basic pay scale or equivalent to or identical with the post to be filled provided that the person concerned possesses the qualification/experience prescribed for initial appointment or promotion to the post concerned. The inter-se seniority of Assistant Audit Officers will be maintained/reckonable in the FAO/office where appointed in respective cadre.

### **TRAINING**

89. No promotion on regular basis shall be made to the post of Assistant Audit Officer (BPS-17) unless the official concerned has completed such minimum length of service, attended such training and passed such departmental/other examinations, as may be prescribed from time to time.

## **PROBATION**

90. Persons appointed by promotion or initial appointment or transfer shall be on probation for a period of one year. This period may be curtailed for good and sufficient reasons to be recorded or if considered necessary it may be extended for a period not exceeding one year, as may be prescribed at the time of appointment. Appointment on probation shall be subject to the provisions of section 6 of Civil Servants Act, 1973, read with Rule – 21 of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973.

Authority:- SRO 1253(I)/2012 Dated 3rd October, 2012.

## **TRAINING FOR ASSISTANT AUDIT OFFICERS DIRECT RECRUITS (DR) BPS-17.**

91. Persons appointed by initial appointment will be required to successfully complete five months training by prescribed training institute/PAAA/ PIPFA and pass the SAS/PIPFA (Public Sector) examination in terms of section 6 of Civil Servants Act, 1973 as required.

92. In order to enable/facilitate the AAOs (DR) to pass the PIPFA (Public Sector) examination which consist of Four Levels (Level-1, Level-2, Level-3 and Level-4) as prescribed, they will be provided training by the PIPFA/PAAA/Training Institute. The duration of training will be five months and the training will be imparted only once to each trainee. After completion of training, the AAOs directly recruited through FPSC will have to appear in the PIPFA (Public Sector) examination conducted by PIPFA or SAS as prescribed by the AGP.

93. The registration and other conditions for PIPFA examination will be governed according to the instructions contained in PIPFA Student's Handbook (Public Sector) as amended by PIPFA from time to time.

## **POSTING AFTER COMPLETION OF TRAINING**

94. On completion of training AAOs (DR) will join the offices to which they will be allocated by the Auditor General of Pakistan and will be subject to following terms and conditions:

i) The AAOs (DR) will have to pass SAS examination or all the prescribed levels of PIPFA (Public Sector) examination conducted by the Pakistan Institute of Public Finance Accountants as applicable, during the period of their Probation as prescribed in paragraph 90 under

the heading “Probation”.

ii) During the period of probation, they will be entitled to pay at the minimum of Basic Pay Scale-17 and to other allowances as admissible to corresponding civil servants but annual increment shall not be admissible till successful termination of the period of probation.

iii) Departmental candidates on appointment as AAO (DR) will have the option either to draw their existing pay and allowances or pay and allowances mentioned at paragraph (ii) above whichever is favourable to them.

iv) The AAO (DR) who immediately before recruitment as AAO (DR) was employed in any office of the Department of the Auditor General of Pakistan but fails to qualify all the levels of PIPFA (Public Sector)/SAS during the probation period will be reverted to the presumptive post on which he was working at the time of his appointment as an AAO (DR).

v) In case an AAO (DR) fails to qualify all levels of PIPFA (Public Sector)/SAS examination during the probation period his service will be terminated. The Auditor General may consider appointing him against a vacant post of Senior Auditor (BS-16) in any one of the offices of the Department of the Auditor General, as an initial recruit on his written request through his office.

vi) For the purpose of Seniority, on qualifying all the levels of PIPFA (Public Sector)/SAS examination, AAOs (DR) will be placed below all the AAOs (BPS-17) available in the office to which they are posted including the departmental candidates qualifying the PIPFA (Public Sector)/SAS examination during the period of probation of AAOs (DR). Inter-seniority of all AAOs (DR) who qualify the PIPFA (Public Sector) /SAS examination during the period of their probation shall be fixed in their respective allocated offices in the order of merit assigned by the FPSC amongst the AAOs (DR) allocated to the respective office. The seniority will be reckonable within the allocated office only.

vii) An AAO (DR) will not be allowed to apply for any appointment outside the Department except an appointment advertised by the Federal Public Service Commission during the period of probation and also until he has put in five years service after passing all the stages of PIPFA (Public Sector)/SAS examination.

viii) An AAO (DR) on being selected will be required to execute a Surety Bond at his own expense to the effect that he will refund the cost incurred on his training including pay

and allowances etc. as may be determined by the Auditor General of Pakistan in case he resigns or leaves service during the period specified in sub paragraph (vii) above.

95. Subject to the conditions laid down in paragraph 88 Senior Auditors eligible for appointment to the post of Assistant Audit Officer (BS-17) shall be selected for appointment as Assistant Audit Officer (BPS-17) in order of the dates of their passing the PIPFA (Public Sector)/SAS examination.

### **CONDITIONS OF TRANSFER FROM ONE BRANCH TO ANOTHER**

96. Transfers of Assistant Audit Officer (BPS-17) (including SAS or PIPFA (Public Sector) qualified Senior Auditors and Junior Auditors) from one office of the Department of the Auditor General of Pakistan to another (as per detail of branches under paragraph 81) are not ordinarily admissible. Transfers affected either in the public interest or by mutual agreement are permitted by the Auditor General on the terms and conditions determined by him in each case in consultation with the respective Director General/Director and with the agreement of the persons so transferred.

97. Officials who pass the PIPFA (Public Sector)/SAS examination may be posted to the office of the Auditor General of Pakistan or the Federal Government on terms to be prescribed by the Auditor General or by the Federal Government in each individual case and this condition should be clearly stated in the office manual or other published record of the conditions of first appointment of AAO (BPS-17).

### **CONFIDENTIAL REPORTS**

98. Confidential reports of Assistant Audit Officer (BPS-17) shall be maintained by their respective heads of offices. The confidential reports will be recorded each year in the prescribed Form (No. S.121-A (Rev) and will be reported upon by the In-charge Audit Officer/Assistant Director to be countersigned by the next higher officer.

## **SECTION II – PART-I**

### **Regulations Relating to PIPFA/SAS Examination**

99. Regulations for the departmental candidates to appear in PIPFA (Public Sector)/SAS examination enable them to qualify for appointment to the post of Assistant Audit Officer (BPS-17).

100. These regulations are applicable to all candidates appearing from any area for PIPFA (Public Sector)/SAS examination except AAO (DR) which have been discussed in preceding paragraph. Details applicable regarding the PIPFA (Public Sector) examination are prescribed in PIPFA Student's Handbook (Public Sector) as amended from time to time. The Student's Handbook is available from PAAA, Lahore (Library Desk) and from all regional Institutes of PAAA and PIPFA. Instructions for SAS Examination are issued separately as applicable.

101. The General Principles and Procedures (except as otherwise indicated at appropriate places) set out in the succeeding paragraphs of this Section are applicable to all the areas of PIPFA (Public Sector) examination.

102. Permission of the Auditor General is necessary for a candidate to appear in the PIPFA (Public Sector) examination. The Auditor General requires for this purpose from Directors General/Directors, a statement of candidates recommended by them (preferably by constituting a committee) for the PIPFA (Public Sector) training/examination on the date prescribed by the Auditor General.

103. The essential condition governing the recommendations of a Director General/Director is that the candidate recommended shall, on his passing the PIPFA (Public Sector) examination, would be able to perform his duties as Assistant Audit Officer (BPS-17) satisfactorily.

104. Senior Auditors (BPS-16) who have two (2) years regular service as Senior Auditor shall be eligible to take the SAS Examination or PIPFA (Public Sector) examination as per conditions laid down by PIPFA. Every candidate applying to become a registered student of PIPFA must produce a certificate from the head of his department/office stating that he meets the admission criteria. At the time of registration a student is required to pay the amount announced by PIPFA from time to time including annual subscription.

105. The limit or the number of chances allowed to a candidate to appear in the PIPFA (Public Sector) examination has been mentioned in the PIPFA Student's Handbook (Public Sector) or as announced by PIPFA from time to time.

106. Those officials who have passed the PIPFA (Public Sector) examination in one area may be allowed transfer to another area under permission from the Auditor General of Pakistan.

107. Candidates satisfying the conditions set out in paragraph 103 to 104 are eligible for recommendation of the Director General/Director but have no claim to be recommended for the Auditor General's permission to appear in the examination. The Director General/Director should certify at the foot of the statement required in paragraph 103 to 104 with due responsibility and not as a matter of routine that the candidates recommended are, regular in their attendance, energetic, of good moral character, possess business like habits and are not likely to be disqualified for appointment to the posts of AAOs (BPS-17) for not possessing the proper aptitude for the work of an AAO (BPS-17) and that they have a reasonable prospect of passing the examination.

108. The candidates rejected by the respective Directors General/Directors on three occasions, or permanently, have the right of appeal against their rejection to the Auditor General of Pakistan whose decision in the matter shall be final. The orders of the Auditor General on the recommendation of the Directors General/Directors vide paragraph 103 to 104 will be communicated as soon as possible for receipt in the office of the Auditor General of Pakistan of the statement containing these recommendations and the orders of the Auditor General thereon will be final.

109. Candidates who are permitted to pass the specialized subject of a particular area will have to pass such subjects for all stages/parts of PIPFA (Public Sector) examination.

## **SECTION II – PART II**

110. The general principle regulating the transfer or appointment substantively of a person who has passed the PIPFA (Public Sector)/SAS examination in an area from one area to another is that he should qualify himself in the special subjects of the branch to which he is to be transferred or in which he desires to qualify. According to this principle, such persons should pass the subjects of the other branch before they can be appointed substantively to it.

111. Candidates who while serving in one office of the Department of the Auditor General of Pakistan, desire to qualify PIPFA (Public Sector)/SAS examination of another area and are permitted by the Auditor General, will not have any claim as a matter of right, on their qualifying PIPFA (Public Sector)/SAS examination of the other area for appointment to post held by the AAO (BPS-17) of that particular branch. Such candidates may, if considered necessary by the Auditor General, be required to furnish an unqualified undertaking to the above effect before they are allowed to take examination of the branch other than the branch to which they belong.

112. Transfer from one Office to another not specifically provided for in paragraph 110 are not ordinarily permissible and in rare cases where they are deemed necessary in the public interest, they should be made only with the prior and specific approval of the Auditor General who will lay down the conditions necessary in each case with due regard to the general principle governing transfers from one Office to another.

## **SECTION – II (PART-III)**

### **SYLLABUS/SUBJECTS OF STUDY FOR THE PIPFA (PUBLIC SECTOR)/SAS EXAMINATION**

113. The PIPFA (Public Sector)/SAS examination will comprise of the subjects/syllabus as prescribed by the PIPFA, approved by the Auditor General of Pakistan and duly notified from time to time. The approved syllabus for PIPFA Examination is at **Annexure-H**.

## **CHAPTER - VI**

### **STAFF OF THE PAKISTAN AUDIT DEPARTMENT [BPS-5 TO 15]**

#### **STRENGTH**

114. The staff (BPS-5 to 15) in Audit offices generally comprises of Junior Auditors, Cashiers, Stenographers, Steno-typists, Care Takers and Operators etc.

115. The strength of the staff required in each office is fixed under proper sanction with reference to the statistics of work-load in each section. The Head of FAOs can only alter any class of their establishment with approval of competent authority.

#### **INITIAL APPOINTMENT**

116. Suitability of the candidate for the initial appointments to posts in B-5 to B-15 shall be determined on the basis of applicable recruitments Rules and criteria as prescribed by the Auditor General / Government of Pakistan from time to time.

117. Subject to the provisions of Section 14 of the Civil Servants Act, 1973, the Auditor-General has the power under Article 520(iii), C.S.R., to sanction the re-employment of pensioners when necessary subject to laid down conditions..

#### **PRECAUTION AGAINST RE-EMPLOYMENT OF MEN DISMISSED**

118. As a precaution against the inadvertent re-employment of men officers who may have been dismissed, the Director-General/Director should ascertain whether an applicant for a post has been in Government service before and should refer to his previous employer if the circumstances connected with his discharge are not clear. Every applicant should be required to furnish a certificate of good character having special reference to the previous two years, and if he was ever in service before, he should further be required to produce a copy of his service record. A person who is found to have obtained employment by concealment of his antecedents will ordinarily be dismissed.

Note: Dismissal should be distinguished from ordinary removal or discharge.



## **AGE FOR RECRUITMENT AND ITS RELAXATION**

- 119 (a). A person whose age exceeds 25 years may not be admitted to a pensionable post in Government service without the sanction of the competent authority. The cases of upper age beyond 25 years will be regulated in the light of Civil Servant (upper age limit) Rules 1993 as amended from time to time. In term of Establishment Division SRO No. 586(1)/97, dated 18.05.1999 the maximum age limit prescribed for initial appointment under any rule for the time being enforced shall be relaxed by a period of 5 years.
- (b) The upper age limit for recruitment to the services/posts under the Federal Government should be relaxed by three years in the case of tribal candidates who are permanent residents of such areas or as notified by Federal Government from issue to issue and subject to any other relaxation as notified.
- (c) For absorption of disabled persons against 2% quota it is important to award ten years relaxation in addition to relaxation already given under normal rules and regulations from time to time.

Authority: Establishment Division O.M. No.F.34/3/86-R.5 dated 15-10-1998

## **AREA OF RECRUITMENT**

120. Recruitment in all FAOs will be done on the basis of communal representations and quotas prescribed by the Government from time to time.
121. Whenever a member of a minority community vacates a post through premature dismissal or resignation or otherwise falls out before completion of three years service, the vacancy should go at once to another member of the class of minority community to which he belonged in addition to and irrespective of the ordinary order of recruitment for the various communities.
122. The percentage prescribed for minority communities is to be applied to vacancies (as distinct from posts) in each grade or division of a service to be filled by direct recruitment, and not to vacancies to be filled by promotion which will continue as at present to be made solely on merit cum-seniority, vacancies reserved for recruitment on the basis of merit, and temporary vacancies likely to last for less than three months. In all cases the candidates should possess the minimum standard of qualifications fixed for each grade of service/post.

123. Quota including merit, regional, Provincial, disabled, women and minorities etc. will be applicable/observed as per Government instruction in vogue. According to Civil Servants (Appointment, Promotion and Transfer Act 1973 ) , Vacancies in posts in (basic pay scales 3 to 15 and equivalent) in offices which serve only a particular province or region shall be filled by appointment of persons domiciled in the province or region concerned as per Rule 15 of Civil Servants (Appointment, Promotion and Transfer) Act, 1973.

124. If duly qualified scheduled castes candidates are not available to fill the vacancies reserved for them, the vacancies (not filled by them) shall be filled on merit.

Note:- Statements in the prescribed forms and on the prescribed dates(or as amended) showing details of vacancies filled by direct recruitment indicating the number of vacancies filled by observing various quotas should be submitted to the Auditor-General/Federal Government.

## **PROMOTION**

125. The promotion from Junior Auditor to Senior Auditor will be governed by the recruitment rules of the post of senior auditor as prescribed by the Government from time to time.

## **TRAINING**

126. It is the duty of Director-General/Director to arrange that his staff is adequately trained in all branches of the work of the office under him. The Director-General/Directors should prepare a Training-Plan after identifying and assessing the training needs of the individuals. They should ensure that each employee receives adequate training to enable him to deal with various items of work in different sections of the office. The staff should be able to work on any of the seats in the sections of the office, instead being trained for a specific seat making him indispensable. Essential periodic rotation, at least every three years should be observed without exception. The Directors-General/Directors should nominate suitable officials for PIPFA and a variety of other courses including computer-courses offered by the Pakistan Audit and Accounts Academy.

## **PERFORMANCE EVALUATION REPORTS**

127. The confidential reports of all members of staff will be maintained by the heads of FAOs on the prescribed forms as per general instructions regarding preparation and communication of confidential reports issued from time to time as per working/reporting hierarchy of concerned office..

## **ATTACHMENT OF PAY**

128. The rules relating to attachment of pay contained in rules 225 through 229 of Federal Government Treasury Rules Vol-I apply to all personnel serving in the Pakistan Audit Department.

129. No alteration to be made in the date of birth of a member of staff recorded in the service book at the time of initial appointment subject to the conditions as prescribed by the establishment Division.

## **AUDIT ASSOCIATIONS**

130. Reasonable representation on general questions from an Association formed by employees of Audit Offices are considered if the Association has been recognized under the recognition rules issued by the Government of Pakistan from time to time.

## **GRADATION LISTS**

131. Directors-General/Directors are required to submit by the 31<sup>st</sup> January each year gradation lists in respect of their offices showing generally the sanctioned strength, the scales of pay and seniority of the different classes of men officials on the Establishment as on 31<sup>st</sup> December.

## **CHAPTER - VII**

### **AUXILIARY STAFF (BPS-1 TO 4/5)**

132. This category of staff includes Naib Qasids, Qasids, Jamadars, Chawkidars, Farashes, Malies, Daftaries, Record Sorters, Binders, Drivers, DRs and DMO etc.

### **133. RECRUITMENT**

(i) All kinds of recruitment including that of auxiliary staff are governed under Civil Servants (Appointment, Promotion and Transfer) rules, 1973 framed under section 25 of Civil Servant's Act, 1973.

(ii) Appointments in BPS-1 as Naib Qasids and in BPS-4/5 as Driver are made through direct recruitment as per recruitment rules of the post.

(iii) All kind of recruitment including auxiliary staff is to be made as prescribed in the relevant recruitment rules and in light of the guidelines issued by the Federal government from time to time.

(iv) The minimum qualification/ experience prescribed in the relevant Recruitment rules are to be observed in light of the guidelines issued by the Federal Government from time to time.

(v) The recruitment criteria laid down in the Recruitment rules is to be followed issued by the Federal Government from time to time.

### **STRENGTH**

134. Guiding principles for working out the strength of BPS-1 to 4 employees is basically limited to careful assessment of the quantum of work involved, justifying the requisite post. Strength of BPS-1 and BPS-2 employees in Audit Offices is generally determined on the following principles.

(i) One Naib Qasid is allowed for a Section with strength of six persons and one Naib Qasid for two small sections, whether the Sections are accommodated in the same room or not.

(ii) The criterion above is not applicable to the Record Section of the Audit Office, as the quantum of work in that branch varies from one office to the other.

(iii) The criterion is not also applicable to Sections consisting of a very large number of persons.

**Explanation:** Farashes in offices, where they exist are classified as Naib Qasids for the purpose of calculating the strength of the BPS 1 and BPS-2 establishment.

#### **SOURCE OF RECRUITMENT**

135. Subject to any orders that may be issued from time to time by the Federal Government and the Auditor-General, Directors-General/Director are competent to recruit staff in BPS-1 to 4/5 for their establishment through by advertising the vacancies through the newspapers.

#### **COMMUNAL REPRESENTATION AND RESERVED QUOTAS**

136. Recruitment in all FAOs will be done on the basis of Communal representations and Quotas prescribed by the Government from time to time.

#### **PROMOTION**

137. The Naib Qasids /Qasids or other such staff are promoted as prescribed by the Federal Government or any instructions issued by the Government from time to time.

#### **CONVEYANCE CHARGES**

138. Conveyance Charges for late sitting in respect of Drivers and Naib Qasids/Qasids and other staff would be admissible conveyance charges / overtime allowance as per scale/rates prescribed by the Ministry of Finance, Government of Pakistan from time to time.

#### **LIVERIES**

139. Naib Qasids/Qasids/Jamadars and Drivers would be entitled to liveries as per scale/rates prescribed by the Ministry of Finance, Government of Pakistan from time to time.

## **CHAPTER – VIII**

### **BUDGET AND CONTROL OVER EXPENDITURE**

#### **Preparation of Budget Estimates**

140. The preparation of budget estimates, revised estimates, surrender and supplementary grant would be done as per prescribed format / instructions issued by the Government from time to time and powers delegated to the office of the Auditor General of Pakistan.

#### **RE-APPROPRIATION**

141. Re-appropriation of funds within the office of the Auditor General of Pakistan would be done as per Government instructions and powers given and delegated specifically to the office of the AGP by Government from time to time.

#### **CONTROL OVER EXPENDITURE**

142. (i) The Principal Accounting Officer (PAO) of the department of the Auditor-General controls the charges under the Appropriation “Audit /Charged” incurred in the Audit offices subordinate to him. The authority administering a grant is ultimately responsible for watching the progress of expenditure on public services under its control and for keeping expenditure within the grant.

(ii) In order to keep an effective control over the expenditure the heads of departments should adopt the procedure laid down in Rule 89 of the GFR Vol-I and Para-3 (II-a) of Finance Division No. F-3/4/2000 dated 30.06.2002 as amended by Government from time to time. Director General/Directors are responsible for keeping the expenditure within the limits of appropriations. A reference should be made to the Auditor General whenever excess has occurred, or is likely to occur, under any head of appropriation.

(iii) Directors-General/Directors should submit monthly report of expenditure under each detailed object of appropriation in respect of their office budget to the office of the AGP by 4<sup>th</sup> of the following month.

(iv) Each head of the office is required to ensure all the economy measures and the cuts conveyed by the Auditor-General. The same should be followed and observed in letter and spirit. The head of an office should make proposals for surrender of funds if he expects savings and a demand for increased grant if he expects an excess.

### **SCRUTINY OF APPROPRIATION ACCOUNTS**

143. The office of AGP will certify the Appropriation Accounts and Financial Statements of the Federal Government, Provincial Government, Districts Government and all other Accounting entities established their under in the form and manner prescribed by the AGP in prescribed time frame.

## **CHAPTER – IX**

### **POWERS OF THE AUDITOR-GENERAL OF PAKISTAN AND DELEGATION THEREOF**

144. The powers of Auditor General of Pakistan emanating from article 169 &170 of Islamic Republic of Pakistan and to be read with the Auditor General (Functions, Power and Terms & Conditions of services) and other administrative/ Financial powers delegated by the Government to the Auditor General of Pakistan from time to time would be exercised by him/her or an officer to whom they are delegated by the Auditor General of Pakistan.

145. Financial powers, delegated by the Ministry of Finance under the “Revised System of Financial Control and Budgeting” vide O.M.No F.3(2) Exp.III/2006 dated 13.09.2006, have further been delegated by the Additional Auditor General-I (PAO) to other officers working in the office of the Auditor General of Pakistan. The Director General (B&A)/ Assistant Auditor General (P) shall exercise the powers delegated to them under the “Revised System of Financial Control and Budgeting” referred to in the preceding para. **Annexure-B&C.**



## CHAPTER – X

### DESTRUCTION OF RECORDS

146. (i) Administrative record: All the records pertaining to administration of Auditor General Office and field audit offices will be destroyed in the light of instructions issued by the government from time to time.

(ii) Audit record: The record pertaining to audit including audit and inspections reports and supporting documents will not be destroyed till the required action in the audit Para has been finalized, or the complete record has been archived digitally.

147. The Auditor-General considers that the permanent preservation of records in Audit Offices should be very rare and will welcome suggestions for a reduction of any of the periods specified in **Annexure-I**. This should be borne in mind by the Audit Offices when submitting proposals to the Auditor-General for amendment of the annexure and when fixing the periods of preservation of records for which provision is made in the local manuals.

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**EXTRACTS FROM THE CONSTITUTION OF THE ISLAMIC REPUBLIC OF  
PAKISTAN**

**AUDIT AND ACCOUNTS**

**168. Auditor-General of Pakistan**

- (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 terms and conditions of service, including the term of office, of the Auditor-General shall be determined by Act of 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, such other person as the President may direct shall act as Auditor-General and perform the functions of that office.

**169. Functions and Powers of Auditor-General**

The Auditor-General shall, in relation to:

- (a) The accounts of the Federation 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 Parliament 2. and, until so determined, by Order of the President.

**170. Power of Auditor-General to give Directions as to Accounts**

The accounts of the Federation and of the Provinces shall be kept in such form and in accordance with such principles and methods as the Auditor-General may, with the approval of the President, prescribe.

**171. Reports of Auditor-General**

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 National Assembly 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.

GOVERNMENT OF PAKISTAN  
MINISTRY OF LAW, JUSTICE, HUMAN RIGHTS AND PARLIAMENTARY AFFAIRS  
(Law, Justice and Human Rights Division)  
Islamabad, the 17th May, 2001

**F. No. 2 (I)/2001-Pub.**—The following Ordinance made by the President is hereby published for general information:

**Ordinance No. XXIII of 2001**

An Ordinance

*to determine the terms and conditions of service, the term of office and the powers,  
and functions of the Auditor-General of Pakistan*

WHEREAS it is expedient to determine, the terms and conditions of service, the term of office and the powers and functions of the Auditor-General of Pakistan and for matters connected therewith or incidental thereto;

And whereas the National Assembly and the Senate stand suspended in pursuance of the Proclamation of Emergency, of the fourteenth day of October, 1999, and the Provisional Constitution Order No. 1 of 1999; And whereas the President is satisfied that circumstances exist which render it necessary to take immediate action;

Now, THEREFORE, in pursuance of the Proclamation of Emergency of the fourteenth day of October, 1999, and the Provisional Constitution Order No. 1 of 1999, read with the Provisional Constitution (Amendment) Order No. 9 of 1999 and in exercise of all powers enabling him in that behalf, the President of the Islamic Republic of Pakistan is pleased to make and promulgate the following Ordinance :

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.
  2. It extends to the whole of Pakistan.
  3. It shall come into force on the first day of July, 2001.
- 2. Definitions.**—1. In this Ordinance, unless there is anything repugnant in the subject or context,—
- a. "accounts" in relation to commercial undertakings of a Government, includes trading, manufacturing and profit and loss accounts and balance sheets and other subsidiary accounts;
  - b. "Auditor-General" means the Auditor-General of Pakistan appointed under Article. 168 of the Constitution of the Islamic Republic of Pakistan ;
  - c. "Controller General of Accounts" means the Controller General of Accounts appointed under the Controller General of Accounts (Appointment, Functions and Powers) Ordinance. 2001;
  - d. "regulations" means regulation made under this Ordinance; and
  - e. "rules" means rules made under this Ordinance.
- 3. Salary, pension etc.-** The salary, pension and other terms and conditions of service of the Auditor General shall be as provided in the Schedule to this Ordinance.
- 4. Term of office** —The Auditor-General shall, unless he sooner resigns or is removed from office in accordance with the Constitution, hold office for a fixed term of five years from the date on which he assumes such office or he attains the age of sixty-five years whichever is earlier.

Explanation—For the purpose of this section the term of five years in respect of the Auditor-General holding office immediately before the commencement of this Ordinance shall be computed from the date on which he had assumed office.

**5. Resignation.**—The Auditor-General may, at any time, by writing under his hand addressed to the President resign his office

**6. Leave.**—(1) The Auditor-General may be granted leave on such terms and conditions as the president may by order published in the official Gazette, prescribe.

(2) The power to grant or refuse leave to the Auditor-General, and revoke or curtail leave granted to him, shall vest in the President.

(7) **Auditor-General to certify accounts**—The Auditor-General shall, on the basis of such audit as he may consider appropriate and necessary, certify the accounts, compiled and prepared by Controller General of Accounts or any other person authorized in that behalf, for each financial year, showing under the respective heads the annual receipts and disbursements for the purpose of the Federation of each Province and of each district, and shall submit the certified accounts with such notes, comments or recommendations as he may consider necessary to the President or the Governor of a Province or the designated District Authority, as the case may be.

**8. Provisions relating to Audit.**—The Auditor-General shall —

- a. audit all expenditure from the Consolidated Fund of the Federation and of each Province and to ascertain whether the moneys shown in the accounts as having been disbursed were legally available for, and applicable to, the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;
- b. audit all transactions of the Federation and of the Provinces relating to Public Accounts ;
- c. audit all trading, manufacturing, profit and loss accounts and balance sheets and other subsidiary accounts kept by Order of the President or of the Governor of a Province in any Federal or Provincial department; and
- d. audit, subject to the provisions of this Ordinance, the accounts of any authority or body established by the Federation or a Province, and in each case to report on the expenditure, transactions or accounts so audited by him.

**9. Audit of receipts and expenditure of holders of authorities, substantially financed by loans and grants.**— Where any body or authority is substantially financed by loans or grants from Consolidated Fund of Federal Government or of any Province or of any district, the Auditor-General shall, subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit the accounts of that body or authority.

**Explanation.**—Where the loans or grants to a body or authority from the Consolidated Fund of Federal Government or of any Province or of any district in a financial year is not less than five million rupees and the amount of such grant or loan is not less than fifty per cent of the total expenditure of that body or authority such body or authority shall be, deemed, for the purposes of this section, to be substantially financed by such loans or grants :as the case may be.

**10 Auditor-General to give information and undertake studies, etc** —The Auditor-General shall, in so far as the accounts enable him so to do give to the Federal Government, the Provincial Governments and the District Government, as the case may be, such information and to undertake such studies and analysis as they may, from time to time, require.

**11. Functions of Auditor-General in the case of grants or loans given to other authorities or bodies.**— (1) Where any grant or loan is given for any specific purpose from the Consolidated Fund of Federal Government or of any Province or of any district to any authority or body, not being a foreign State or international organization, the Auditor-General may scrutinize the accounts by which the sanctioning authority satisfies itself as to the fulfillment of the conditions subject to which such grants or loans were given and for this purpose have the right of access, after giving reasonable previous notice, to the books and accounts of that authority or body :

Provided that the President, the Governor of a Province or the authority of a district, as the case may be, is of the opinion that it is not necessary to do so in the public interest.

(2) While exercising the powers conferred on him by sub-section (1), the Auditor-General shall not have right of access to the books and accounts of any authority or body if the law, by or under which such authority or body has been established, provides for the audit or the accounts of such authority or body by an agency other than the Auditor-General.

12. **Audit of receipts of Federation or of Provinces or of districts.**— The Auditor-General shall audit all receipts which are payable into the Consolidated Fund or Public Account of the Federal Government and of each Province and in the accounts of each district and to satisfy himself that all such receipts which are payable into the Consolidated Fund, Public Account or any district account have been properly and correctly deposited and rules and procedures relating to which receipts are being fully observed and the systems are in place to ensure proper assessment and collection of government receipts.

13. **Audit on accounts of stores and stock.**—The Auditor-General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Federation or of a Province or of a district.

14. **Powers of Auditor-General in connection with audit of accounts.**—(1) The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority—

(a) to inspect any office of accounts, under the control of the Federation or of a Province or of a district, including treasuries, and such offices responsible for the keeping of initial or subsidiary accounts;

(b) to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection; and

(c) to enquire or make such observations as he may consider necessary, and to call for such information as he may require for the purpose of the audit.

(2) The officer incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

(3) Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

15. **Audit of companies and corporations established in the public sector.**—(1) The Auditor General shall perform functions and exercise powers in relation to the audit including supplementary audit of the accounts of the public sector companies in accordance with the provisions of the Companies Ordinance 1984 (XLVII of 1984).

(2) The duties and powers of the Auditor General in relation to the audit of the accounts of corporations (not being companies) established by, or under, law shall be performed and exercised by him in accordance with the provisions of the respective laws..

(3) The Governor of a Province or the district authority may, where he is of opinion that it is necessary in the public interest so to do, request the Auditor General to audit the accounts of a corporation established under provincial law and where such request has been made, the Auditor-General shall audit the accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation.

16. **Audit of accounts of certain authorities or bodies.**—Save as otherwise provided, in section 11 where the audit of the accounts of any body or authority has not been entrusted to the Auditor-General by or under any law, he shall, if requested so to do by President, or the Governor of a Province, as the case may be, undertake the audit of the accounts of such body or authority and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority.

17. **Power to dispense with detailed audit.**—The Auditor-General may dispense with, when circumstances so warrant, any part of detailed audit or any accounts or of transactions and to apply such limited check in relation to such accounts or transactions as he may determine.

18. **Delegation of powers.**—Any power exercisable by the Auditor-General under the provisions of this Ordinance, or any other law may be exercised by such officer of his department as may be authorised by him in this behalf by general or special order.

19. **Budgetary provisions.**—The Auditor-General shall have the full powers to incur expenditures within the budgetary provisions.

20. **Power to amend the Schedule.**—The Federal Government may, by notification in the official Gazette, amend the Schedule so as to add any entry there to or modify or omit any entry therein.

21. **Power to make rules.**—The President may by notification in the official Gazette make rules for carrying out the purpose of this Ordinance.

22. **Power to make regulations.**—The Auditor-General may with the previous approval of the Federal Government, by notification in the official Gazette, make such regulations, not inconsistent with the provisions of this ordinance and the rules made there under as he may consider necessary or expedient for carrying out the purpose of this Ordinance.

23. **Repeal.**—The Pakistan (Audit and Accounts) Order, 1973 (P.O. 21 of 1973), is hereby repealed.

## THE SCHEDULE

[See section 3]

### PAY, ALLOWANCES AND PENSION

The Auditor-General shall be —

(a) paid a salary which is twenty per cent higher than the maximum salary payable to an officer in Basic Pay Scale 22;

(b) entitled to all such benefits including entitlement pertaining to travel, as are admissible to a Minister of State ; and

(c) paid, for each completed year of service, a pension at the rate of twelve thousand rupees per annum :

Provided, that a person entering into the office of Auditor- General of Pakistan who was previously under Government service, shall stand retired from Government service and shall be entitled to pension earned during that service;

Provided further that no provision herein contained shall have effect so as to give a who, immediately before the date of assuming office as the Auditor-General, was in the service of Government less favorable terms in respect of any of the matters aforesaid than those to which he would be entitled as a member of the service to which he belonged:

Provided also that the Auditor-General holding office immediately before the commencement of this Ordinance may opt for the provisions of the Pakistan (Audit and Accounts Order) 1973 (P.O. ,21. of 1973) pertaining to, pension, leave, retirement from service, or entitlements if they are more favourable to him and provisions of the said Order shall accordingly apply.

Annex-B  
Referred to in Paragraph:3 & 145

<b>Finance Division vide their letter No.F.3(15)Exp-III/2002/110 dated 28th February, 2003 had delegated following special powers to Auditor General of Pakistan in relaxation of provision contained in New System of Financial Control and Budgeting:-</b>		
<b>S #</b>	<b>Name of Powers</b>	<b>Powers delegated to the Auditor General of Pakistan</b>
1	Creadion of New Posts	(a) Full powers for creadion of temporary posts upto BS-19 during a financial year provided that expenditure is met from within the allocated budget of AGP. Further budget allocation of these posts would be reviwed at the time of preparation of the next budget
		(b) Full powers to create posts of "officers on special duty for the following reasons: -
		(i) Government Servants waiting for posting orders.
		(iii) For doing work of a special nature i.e. examination and / or implementation of report of commission / ommittee etc.
		(iv) For overcoming technical difficulties.
2	Change of nomenclature & upgrade / downgrade any post	Full powers for re-designation, upgradation / downgradation of posts subject to policy guidelines issued by the Establishment Division from time to time
3	Re-appropriation of funds from one head of account to antoher head of account	Full powers for re-appropriation of funds from one head of accounts to another head of accounts. However, before reappropriationg funds from and to Establishment Charges, the Auditor General of Pakistan will consult Finance Secretary.
4	Sanction expenditure on any itmes	Full powers
5	Sanction honoraria to Government Servants in connection with departmental examinations	Full powers
6	Relation of the prescribed time limit for submission of TA Bill	Full powers
7	Relaxation of the prescribed time limit where the family of transferred government servant could not join him within one year due to shrotag of accommdation, education of children or on medical or compassionate grounds	Full powers
8	Relaxation of the prescribed time limit in respect of member of the family of transferred government servant pceeding him	Full powers





See para 8(a) of the Finance Division' s O.M.No.F.3(2)Exp-III/2006, dated 01-07-2006.

**FINANCIAL POWERS DELEGATED TO THE MINISTRIES/DIVISIONS AND THE HEADS OF THE DEPTTS.**

According to Fin. Control & Budgeting 2006 of Finance Division

S.NO.	NAME OF POWERS	POWERS DELEGATED TO THE MINISTRIES/ DIVISIONS (PAO)	POWERS DELEGATED TO THE HEADS OF DEPARTMENTS (HOD)/ DG (B&A)	A.Ar.G (P)	REMARKS of F.D as System of Fin. Control & Budgeting 2006
1	2	3	4	5	6
1	Creation of temporary posts	The creation of new posts in the Current Expenditure shall require the approval of the Finance Division, even when these are included in the current budget. The Secretaries of the Ministries/Divisions shall have full powers to create new posts (s) in the Development Expenditure/PSDP, included in PC-I or PC-II after the approval of the project by the relevant forum subject to availability of development budget against Employees Related Expenses. These posts shall be continued on year to year basis till the completion of the project. Such posts(s) will cease to exist on the closure/ completion of the project. After completion of the project and submission of PC-IV, the barest minimum and essential posts(s) shall be converted from Development Expenditure to Current Expenditure with the approval of the Financial Adviser.	Head of Foreign Missions may create a temporary post for a maximum period of 5 days for enabling the transferred official to brief the incoming official and to hand over to him accountable documents etc.		(i) A post in any office or department which has remained vacant for a period of three years or more shall be deemed to have been abolished. The powers for revival of that post shall not be exercised without obtaining prior approval of the Financial Adviser. (ii) Financial Adviser's concurrence for continuance of temporary posts in the next financial year may be sought well before the beginning of that year so that the posts not agreed to by the Financial Adviser are not continued in the next financial year even for a day. (iii) The proposals for creation of temporary posts belonging to Occupational Groups/Services administratively controlled by the Establishment Division will first be referred to the Establishment Division for clearance.

2	Conversion of a temporary post into a permanent post	Full powers, subject to the following conditions: Posts which have been in existence continuously for five years or more, and have been created for work of a permanent nature, and are likely to continue for an indefinite period.	As in column 3.		Details of temporary posts converted into permanent during the course of a financial year, which are proposed to be transferred from Part-II to Part- I of the budget for the next year, should invariably be reported to the Financial Adviser before the 1st October, every year.
3	Abolition of posts	Full Powers	As in Column 3.		
4	Reimbursement of Medical Charges	Full powers subject to availability of budget	As in Column 3.		
5	Re-appropriation of funds	Full powers, subject to the observance of the following general restrictions and to the supply of a certificate to Audit by the administrative Ministry/Division while issuing orders for re- appropriation to the effect that the expenditure to be met by re- appropriation from the relevant minor and detailed objects was not foreseen at the time of budget; the expenditure cannot be reduced nor can it be postponed to the next year; and the expenditure in question was not specifically disallowed by the Finance Division at the time of approving the budget estimates. <u>General Instructions:</u> (I) (a) No appropriation or re- appropriation may be made: (i) from one grant to another; (ii) after the expiry of the financial year; (iii) between funds authorized for expenditure charged on the Federal Consolidated Fund and other expenditure; (b) Funds may not be appropriated or re-appropriated to meet: (i) any item of expenditure which has not been sanctioned by an authority competent to sanction it;	As in Column 3.		

(ii) expenditure on a “new service” not provided for in the budget estimates authorized for the year; and  
(iii) expenditure for a purpose the allotment for which was specifically reduced or refused by the National Assembly.  
(II) (a) All powers of appropriation and re-appropriation conferred upon Administrative Ministries/Divisions/ Departments/Sub-ordinate Offices and other authorities are subject to the condition that without the previous consent of the Financial Adviser/Finance Division:  
(i) an authority may not meet, by re-appropriation, expenditure which it is not empowered to meet by appropriation;.  
(ii) lump-sum provision for expenditure included in a grant may not be appropriated or re- appropriated;  
(b) No re-appropriation may be made:  
(i) from Development to Current Expenditure and vice-versa;  
(ii) from to, or within the Employees Related Expenses, from Operating Expenses- Communication-Telephone & Trunk Calls, Telex, Teleprinter & FAX, Electronic Communication; Utilities: Gas, Water, Electricity; Secret Service Expenditure, Unforeseen Expenditure for Disaster Preparedness & Relief and Occupancy Costs.

If funds to meet a new service are available under the relevant grant, re- appropriation for such new service may be made after a token sum has been allocated through a Supplementary Grant.

		<p>(iii) of provision specifically made in the budget for expenditure in foreign exchange to expenditure in local currency; and</p> <p>(iv) of provision allowed as Supplementary Grant;.</p> <p>(d) Funds may not be appropriated or re-appropriated to meet any expenditure, which is likely to involve further outlay in a future financial year.</p> <p>(III) (a) No Ministry/Division/ Department/Subordinate Office(including any autonomous body) shall be authorized to re-appropriate funds from one development scheme to another development scheme. In exceptional cases, however, re-appropriation of such funds may be allowed, where necessary, by Financial Adviser on the recommendation of Planning and Development Division.</p> <p>(b) In the case of development schemes controlled/ executed by the Planning and Development Division themselves, approval for re- appropriation of funds from one development scheme to another, if necessary, shall be made with the prior approval of the Financial Adviser to that Division.</p>			<p>In the case of expenditure on works, the conditions laid down in paragraphs 31 and 32 of Appendix 6 to the Central Public Works Account Code shall also apply.</p> <p>Appropriation or re-appropriation in accordance with provisions of S.No.5(I), (II) and (III) in Column 3 by a competent authority will, if that authority is authorized to sanction the expenditure in question, operate as sanction to such expenditure.</p>
6	Power to declare stores surplus or unserviceable.	Full powers, subject to prescribed conditions.	As in column 3.		Heads of Pakistan Missions abroad may exercise these powers in accordance with approved scales, in respect of the residences of officers subordinate to them.
7	Powers to sell surplus or unserviceable stores and stock by auction.	Full powers, subject to the prescribed conditions.	As in Column 3.		Heads of Pakistan Missions abroad may exercise these powers in accordance with approved scales, in respect of the residences of officers subordinate to them.

8	Write off of irrecoverable value of stores or public money due to losses on account of fraud, theft, etc.	(i) Upto Rs. 5,000,000 (Rs. Five Million) in each case, provided that :- (a) the loss does not disclose a defect of system the amendment of which requires the orders of higher authority; and (b) there has not been any serious negligence on the part of some individual government officer or officers, which may possibly call for disciplinary action requiring the orders of any higher authority. (ii) Powers to write-off of losses up to a limit of Rs. 200,000 (Rs. Two Hundred Thousand) to cover deficiencies on account of breakage, shortage in transit, wastage, spoilage and bottling, dryness in storage and depreciation on account of wear and tear fluctuation in market prices and obsolescence.	Upto to Rs. 100,000 (Rs. One hundred thousand) subject to observance of conditions mentioned in Column 3.	Upto to Rs.30,000 (Rs. Thirty Thousand Only) subject to observance of conditions mentioned in Column 3.	Subordinate authorities already enjoying the power in (ii) of Column 3 beyond this limit may continue to exercise those powers.
9	Expenditure against provisions in the budget shall be sanctioned in the following manners:- <u>Project Pre- Investment Analysis</u> (1) Feasibility Studies, Research and Surveys and Exploratory Operations	Full powers, subject to the prescribed conditions.	As in Column 3.		
	<b><u>Operating Expenses</u></b> (2) Travelling Allowance.	Full powers, subject to prescribed conditions.	As in Column 3.	As in Col.3 in respect of Govt. Servants of BPS-1 to 17	
	(3) Transportation of goods.	Full powers.	As in Column 3.	Upto Rs. 15,000/-	

(4) POL Charges and CNG Charges.	Full powers, subject to observance of ceilings where applicable.	As in Column 3.	Upto Rs. 25,000/-	
(5) Conveyance charges.	Full powers, subject to prescribed conditions.	As in Column 3.	Upto Rs. 25,000/-	
(6) Postage and Telegraph	Full powers	As in Column 3.	Upto Rs. 25,000/-	
(7) Telephone and Trunk Calls.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3.	Upto Rs. 65,000/-	
(8) Telex and Teleprinter and FAX.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3.	Upto Rs. 40,000/-	
(9) Electronic Communication.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3.	Upto Rs. 25,000	
(10) Courier and Pilot Service.	Full powers	As in Column 3.	Upto Rs. 10,000/-	
(11) Utilities (Gas, Water, Electricity) Hot & Cold Weather Charges, Others.	Full powers, subject to observance of prescribed ceilings where applicable.	As in Column 3.	Full Powers	
(12) Office Stationary.	Full powers.	As in Column 3.	Upto Rs. 35,000/-	
(13) Printing & Publications.	Full powers, provided that printing at a press other than a press of the Printing Corporation of Pakistan, should be undertaken only if the Principal Accounting Officer is satisfied that it is in public interest to do so and records a certificate to that effect.	As in Column 3.	Upto Rs. 20,000/-	The job of printing material of sensitive and classified nature shall continue to be performed by Printing Corporation of Pakistan. The Principal Accounting Officer shall determine the nature of such printing material.
(14) Newspapers Periodicals and Books.	Full Powers.	As in Column 3.	Upto Rs. 20,000/-	
(15) Uniform and Liveries.	Full Powers, provided that the purchase of uniforms and liveries shall be made subject to the prescribed scales and prices.	As in Column 3.	Upto Rs. 20,000/-	

(16) Rent of non- residential buildings.	(i) Works Division & Defence Division. Full powers. (ii) Ministry of Foreign Affairs. Full powers in respect of Pakistan Missions abroad. (iii) Other Ministries/Divisions: (a) Upto Rs. 100,000 (Rs. One Hundred Thousand) per month for Islamabad/Rawalpindi/Lahore/ Karachi/Peshawar/ Quetta. (b) Upto Rs. 50,000 (Rs. Fifty thousand) per month for other places. or as approved from time to time.				The powers to incur expenditure on rent of “non- residential” and “residential” buildings shall be subject to the approved rates and scales. In sanctioning rents, merits and local conditions in each case will be kept in mind.
(17) Rent of Residential Buildings.	(i) Full powers to incur expenditure from within the sanctioned budget grant as per prescribed rental ceiling and grant one year advance payment of rent during the lease period and subject to availability of funds. (ii) Ministry of Foreign Affairs: Full powers in respect of Pakistan Missions Abroad.	As in Column 3.			(1) In sanctioning rent, merits and local conditions in each case will be kept in mind. (2) Powers at (i) and (ii) in Column 3 may be exercised only in the case of government servants who are entitled to provision of residential accommodation under any general or specific orders.
(18) Consultancy and Contractual Work.	Full Powers subject to observance of prescribed conditions.	As in Column 3.			
(19) Royalties, Rates and Taxes, Rent of Machine and Equipment.	Full powers.	As in Column 3.	Full powers		
(20) Training- Domestic.	Full powers	As in Column 3.	Upto Rs. 20,000/-		
(21) Payment to Government Departments for services rendered	Full powers.	As in Column 3.			
(22) Essay writing and Copy Rights	Full powers.	As in Column 3.			
(23) Law Charges.	Full powers, in consultation with Law Division.	As in Column 3.	Upto Rs. 20,000/-		<b>M/o Law</b>
(24) Fees to Law Officers	Full powers, in consultation with Law Division	As in Column 3.	Upto Rs. 10,000/-		<b>M/o Law</b>



(25) Exhibitions, Fairs and Other National Celebrations	Full powers.	As in Column 3	Upto Rs. 25,000/-	
(26) Advertising and Publicity.	Full powers, subject to prescribed conditions.	As in Column 3.		
(27) Payments to Others for services rendered	Full powers, subject to observance of prescribed conditions.	As in Column 3.	Upto Rs. 10,000/-	
(28) Purchase of drugs and medicines.	Full powers.	As in Column 3.	Upto Rs. 25,000/-	
(29) Contribution & Subscription	Full Powers	As in Column 3.		
(30) Expenditure on Pakistani delegations to Foreign Countries	Full powers, in accordance with prescribed conditions.	As in Column 3.		
(31) Loss on Exchange	Full powers, in accordance with prescribed conditions.	As in Column 3.		
(32) Secret Service Expenditure	Full powers, in accordance with prescribed conditions.	As in Column 3.		
(33) Conferences/ Seminars/work shops/Symposia	Full powers, in accordance with prescribed conditions.	As in Column 3.		
(34) Unforeseen Expenditure. (Others)	Rs. 100,000 (One Hundred Thousand)	Rs. 50,000 (Rs. Fifty Thousand)	Upto Rs. 10,000/-	
Employees Retirement Benefits (35) Reimbursement of Medical Charges to Pensioners.	Full powers subject to availability of budget.	As in Column 3.		

<p><u>Grants</u> (36) Grants domestic.</p>	<p>(i) Institutions wholly financed by the government:- Full powers, to release the amount specifically provided for this purpose in the budget subject to the prescribed conditions. (ii) Institution not wholly financed by the government:- (a) Full powers subject to the prescribed conditions to sanction recurring grants, provided that specific budget provision in respect of each individual institutions is made. (b) For non-recurring grants not covered by the rules; upto Rs. 10,000 (Rs. Ten Thousand) in a year subject to the prescribed conditions provided that budget provision exists.</p>	<p>As in clause (i) and (ii) (a) of Column 3.</p>		
<p><u>Transfers</u> (37) Scholarships, Bonuses and Other Awards.</p>	<p>Full powers in accordance with the approved rates for scales</p>	<p>As in Column 3.</p>		
<p>(38) Entertainment.</p>	<p>(i) For light refreshment not exceeding Rs. 30 (Rs. Thirty) per head at meetings convened for official business. Decision to incur such expenditure will be taken only by officers of and above the status of Joint Secretary. (ii) For receptions, lunches and dinners: up to Rs.40,000 (Rs. Forty Thousand) in each case for Ministries/ Divisions subject to the condition that per head expenditure including taxes and soft drinks etc should not in any case exceed Rs. 1200 (Rs. Twelve Hundred). (iii) For serving lunch boxes not exceeding Rs. 200 (Rs. Two Hundred) per head in meeting which are prolonged beyond office hours without break in the interest of Government work.</p>	<p>As in (i) of Column 3.</p>		<p>Welcome or farewell receptions, lunches and dinners to Government functionaries should not be arranged at the expense of public exchequer. (a) Notwithstanding the provisions of para 8 (c) of this O.M. the power at (ii) and (iii) above shall not be delegated by the Secretaries of administrative Ministries/ Divisions to the officers subordinate to them in the Ministries/ Divisions and elsewhere. (b) The expenditure involved shall be subject to availability of budget. No proposals for reappropriation of funds from the restricted heads as mentioned at Sl. No 5 above and Supplementary Grant/Technical Supplementary Grant shall be</p>

					entertained by Finance Division.
	(39) Gifts	Upto Rs. 10,000 (Rs. Ten Thousand) in one year subject to availability of budget.			(a) For presentation to the foreign dignitaries only. (b) Subject to the conditions mentioned under under Sl.No.9(38) (b) Coulmn 5 above.
	Expenditure on Acquiring of Physical <u>Assets</u> . (40) Purchase of Building, Computer Equipment, Commodity purchases (Cost of State), Other Stores and Stocks, Transport, Plant and Machinery, Furniture & Fixture and purchase of Other Assets.	Full powers, subject to observance of prescribed conditions & instructions of Cabinet Division, regarding purchase of transport.	As in Column 3.		

	<u>Civil Works</u> (41) Civil Works on Roads, Highways & Bridges, Irrigation Works, Embankment and Drainage Works, Building & Structures, Other Works and Telecommunication Works and Drought Emergency Relief Assistance (DERA) works.	Approved Development schemes- Full powers, subject to release of funds with the prior approval of Financial Adviser as provided under Para 13(vii) of this O.M. Non-Development Works-upto Rs. 1,000,000 (Rs.One Million).			Includes powers for purchase of land for Pakistan missions abroad and construction of building thereon.
	<u>Repair &amp; Maintenance</u> (42) Transport	Rs. 100,000 (Rs. One Hundred Thousand) at any one time to one or any number of vehicles used by the Ministry/Division.	As in Column 3.	upto Rs. 25,000/-	US \$ 2000 (\$ Two thousand) at any one time to one or any number of vehicles used by the Pakistan Missions Abroad.
	(43) Machinery & Equipment, Furniture & Fixtures and Computer Equipment.	Full powers, subject to the prescribed conditions.	As in Column 3	For Machinery, Furniture and Computer Equipment upto Rs. 30,000/- each	(i) Heads of Missions abroad may exercise these powers in accordance with approved scales in respect of the residence of the officers subordinate to them. (ii) Heads of Pakistan Missions may incur expenditure on repairs up to 10% of the assessed market value of furniture and furnishing per financial year.
	(44) Buildings & Structure of Pakistan Missions abroad owned by the Government of Pakistan.	Ministry of Foreign Affairs; per financial year upto 10% of annual standard rent.	As in Column 3.		
	(45) Building & Structures (hired and the requisitioned)	Accommodation for office and residential purposes: upto two months rent as the land lord's liability limited to the lease period of not less than three years.			Heads of Missions: Upto \$ 200 (\$ Two hundred) per annum within the financial year. No liability shall be incurred for government on this account.

	(46) Powers to give administrative approval to works in respect of non- residential buildings	Works Division upto Rs. 2,000,000 (Rs. Two Million) Other Ministries and Divisions upto Rs. 500,000 (Rs. Five Hundred thousand)			
<b>10</b>	Powers to order refund in accordance with the rules or in pursuance of decisions of courts in respect of which no appeal is proposed to be filed.	Full powers	As in Column 3.		
<b>11</b>	Compensation payable to any individual under law, rules, or judgement of courts.	Full powers.	As in Column 3.		
<b>12</b>	Charges for remittance of pay and or allowances of establishment by money order or by bank drafts, other than leave salary.	Full powers.	As in Column 3.		
<b>13</b>	Powers to sanction investigation of claims of government servants to arrears of pay, allowances, etc.	Full powers subject to restrictions under paras 125 and 126 of GFR Vol.I.	As in Column 3.		Claims of government servants to arrears of pay and allowances or increments, or in respect of any underpayments, which have been allowed to remain in abeyance for a period exceeding one year may not be investigated by an Accountant General, except under the special orders of the competent authority, as vested under para 124 of GPR Vol.I.

14	Fixation of initial pay by grant of premature increments in cases of first appointment under government of persons not already in the service of the Federal, or a Provincial Government.	Powers to grant not more than six premature increments for the initial fixation of pay subject to the following conditions:- (a) In cases of persons appointed through the FPSC, premature increments should be granted, on the recommendations of the FPSC, and in consideration of the fact that suitable persons of requisite qualifications are not available in the minimum pay of the post. (b) No premature increments should be granted in cases of 'ad-hoc' appointments in anticipation of FPSC's recommendations. (c) In posts where appointment is not made through FPSC, premature increments should be granted only after the appointing authority certifies that suitable persons of requisite qualifications are not available on the minimum of the sanctioned pay scale of the posts.	As in Column 3.		Six advance increments can also be allowed to those nominees of the FPSC who are already in government service over and above the minimum of the respective pay scale to which they are appointed and not over and above their protected pay under FR.22.
15	Fixation of initial pay of an officiating government servant on appointment to another post in a time scale of pay.	Power to fix the initial pay in the time-scale of the new post at the stage at which it would have been fixed under the rules if the officiating pay in respect of the old post was the substantive pay, of the government servant provided that:- (a) the government servant concerned has held that post for a period of three years continuously (including period of leave) or would have held it for that period if not appointed to the other post; and (b) the appointing authority certifies that the government servant was not officiating in a leave or short term vacancy (sanctioned for less than one year) and was not likely to revert to a lower post at least for the period during which he/she holds the new post.	As in Column 3.	Upto B-15	In case where the initial pay in the time scale of a new post is fixed in exercise of these powers, the government servant will, for the purposes of subsequent draws of pay in that post (and for these purposes only), be treated as if the government servant were holding a lien on the old post.

16	Fixation of scales/rates of pay and allowances of posts in Pakistan Missions abroad to which recruitment is made locally.				
17	Sanction to the undertaking of work for which an honorarium is offered and the grant of acceptance of an honorarium.	Full powers upto the level of Section Officer and equivalent. The amount should not exceed one month's pay of the government servant concerned on each occasion. In the case of recurring honoraria, this limit applies to the total of recurring payments made to an individual in a financial year.	As in Column 3.		The power will be exercised subject to the condition that the relevant rules and policy instructions issued by the Finance Division from time to time are duly observed and that the grant of honorarium is not used as a device to compensate a government servant for special pay etc. not admissible under the rules. No expenditure should be incurred on honoraria in excess of the specific provision made for this purpose in the sanctioned budget grant and that if expenditure in cases of such provision becomes necessary at same stage, prior concurrence of the Financial Adviser shall be necessary before such expenditure is incurred. Notwithstanding the provisions of para 8 (c) of this O.M. this power shall not be delegated by the Secretaries of administrative Ministries/ Divisions and Heads of Departments to the officers subordinate to them in Ministries/ Divisions and Departments.
18	Sanction of honoraria to government servants in connection with departmental examinations in accordance with the rules.	Full powers, in accordance with approved rates or scales.	As in column 3.		

<b>19</b>	Power to sanction the undertaking of work for which a fee is offered and acceptance of fee.	Full powers	As in Column 3.		
<b>20</b>	Exemption from crediting portion of fees to government.	Full powers in respect of fees paid to government servants for services rendered in Pakistan	As in Column 3.		One third of any fee in excess of \$ 1000 (\$ One thousand) or equivalent received by a civil servant for a foreign consultancy outside Pakistan shall be credited to general revenues.
<b>21</b>	Relaxation of the prescribed time limit for submission of TA Bill.	(i) Where no TA advance was drawn: Full powers. (ii) Where T.A advance was drawn: TA adjustment bill should be submitted within one year of the date of performance of journey by the government servant, failing which the advance will be recovered.	As in Column 3.		
<b>22</b>	Relaxation of the prescribed time limit where the family of transferred government servant could not join within one year due to shortage of accommodation, education of children or on medical or compassionate grounds.	Full powers, subject to the following conditions: (i) Instructions contained in Government Decision No.15 under S.R. 116 are duly observed. (ii) Where advance of TA had been drawn in respect of the family members and the family did not accompany the government servant, the advance would be refunded within one year.	As in Column 3.	B-1 to 17	
<b>23</b>	Relaxation of the prescribed time limit in respect of a member of the family of a transferred government servant preceding him	Full powers provided that the family performed the journey after the transfer orders for the government servant were issued.	As in Column 3.	B-1 to 17	



24	Power to decide the amount of permanent travelling allowance to be drawn by a government servant holding more than one post to which permanent travelling allowance is attached.	Full powers, provided that the limit laid down in SR 24 is not exceeded.			
25	Relaxation of prescribed time limit where the family could not follow a government servant granted leave travel concession within the prescribed period of one month on medical grounds or due to private affairs.	Full powers, subject to the adjustment of TA advance within twelve months.	As in Column 3.		
26	Grant of permission for the family to precede a government servant granted leave travel concession.	Full Power, subject to the condition that the family precedes the government servant after the formal sanction of leave.	As in Column 3.		
27	Grant of TA concession during leave where leave is combined with extraordinary leave due to circumstances beyond the control of government servant.	Full powers.	As in Column 3.		
28	Permission to travel by air on transfer to a Pakistan Mission abroad in cases where air route is not the approved route.	Full powers to send an official by air. The decision shall be taken at the level of Secretary.			

29	Grant of travelling and daily allowance to non-official members of Commissions/ Committees etc. set-up by the government and to foreign experts.	Daily allowance upto the maximum rates admissible to government servants, and in addition, where the person concerned has, of necessity, to stay in a hotel, reimbursement of actual single room-rent, subject to the production of hotel receipts/vouchers, upto the maximum rate admissible to government servants.			
30	Grant of daily allowance for compulsory halt due to dislocation of communications.	Full powers.	As in Column 3.		
31	Grant of extraordinary leave to temporary government servants upto one year for reasons beyond their control. .	Full powers	As in Column 3.		As prescribed under Revised Leave Rules, 1980.
32.	Grant of leave terms to employees appointed on contract.	Full powers to the extent covered by model rules laid down in Appendix-10 to FR & SR Vol.II.	As in Column 3.		In terms of Item No. 8 of the standard terms and conditions laid down vide Establishment Division's O.M. No.10/52/95-R-2, dated18-7-1996.
33	Grant of special disability leave.	Full powers provided that the disability manifests itself within three months after the occurrence of its cause.	As in Column 3.		
34	Grant of advance to government servants from various provident funds.	Full Powers, subject to the condition that advances will be allowed in a manner that only one advance will remain outstanding at one time.	As in Column 3.		
35	Permission to postpone recovery of advance drawn from the GP Fund for a specified period.	Power to postpone recovery of advance for a period not exceeding two years.	As in Column 3.		

<b>36</b>	Grant of advance for the purchase of Motor Car/Motor Cycle to temporary government servants.	Full powers subject to the production of surety bond and fulfillment of other conditions prescribed by the rules.	As in Column 3.		
<b>37</b>	Relaxation of the time limit of one month within which purchase of conveyance should be completed.	Full powers to raise the limit upto six months.	As in Column 3.		
<b>38</b>	Authorization of the final payment of the dues of a deceased government servant to the members of family, dispensing with the production of succession certificate and guardianship certificate in the case of minor heir (s).	Full powers subject to the production of indemnity bond or provided that the amount or balance standing to the credit of a deceased subscriber in the fund is to the extent of Rs. 20,000 (Rs. Twenty thousand).	As in Column 3.		The amount is paid in accordance with the provisions of Clause (I) of sub-rule (I) of rule 234 of the Federal Treasury Rules Volume .I.
<b>39</b>	Question of deciding the real legal heir (s) in case where there is no nomination or the nomination is incorrect or invalid.	Full powers in consultation with the Law Division.	As in Column 3.		
<b>40</b>	Condonation of interruption of service.	Full powers provided each spell of service is qualifying but not in the case of voluntary retirement, or on resignation from public service.			Subject to fulfillment of conditions given under Civil Service Regulations (CSR) 420.

41	Condonation of deficiency in qualifying service for pension.	<p>Upto any period, less than a year if both the conditions mentioned below are satisfied:-</p> <p>(i) If a government servant dies while in service or retires under circumstances beyond control such as on invalidation or abolition of the post and would have completed another year of qualifying service if he/she had not died or retired.</p> <p>(ii) The service rendered was meritorious as laid down under CSR 423 (2) (b).</p>			The powers shall not be exercised in the case of government servants who have rendered less than 5 years continuous service.
42	Grant of conveyance allowance	<p>Power to sanction conveyance allowance to government servants whose ordinary duties involve extensive travelling at or within a short distance from the headquarters in terms of SR 25, provided that:-</p> <p>(a) the powers shall not be available in respect of officers and staff of the Ministries/Divisions; and</p> <p>(b) the expenditure can be met from within the sanctioned budget provision;</p>			Subject to rates approved by the Finance Division.
43	Power to sanction deputation of government servants.	<p><u>I. Temporary Duty Abroad</u></p> <p>Full powers subject to the following conditions and the orders issued by the Finance Division from time to time:-</p> <p>i) The approval of the competent authority has been obtained in accordance with the existing orders.</p> <p>(ii) Where no expenditure in foreign exchange on passage, daily allowance, registration fee, contingent items, etc. is involved: or where expenditure on pay, passage daily allowances, or registration fee is involved but it is to be borne by the Ministry/Division concerned under the normal rules from within the foreign exchange allocation made for the specified period.</p> <p>(iii) Sanction of drawl of pay, daily allowance etc, to the extent admissible under the normal rules, in foreign exchange</p>			

		<p>in advance, if the duration of visit is upto one month and the rupee cover is provided by the government servant concerned.</p>			
		<p>(iv) Grant of permission to the government servant to take his wife with him to the place of visit at this own expenses or when expenses on wife's passage are borne by the host government/ agency, provided that no additional foreign exchange is involved and that the wife travels exclusively by a Pakistan carrier, like PIA etc.</p> <p><b>II <u>Training – International</u></b></p> <p>Full powers subject to the following conditions:-</p> <p>(i) Budget provision exists.</p> <p>(ii) The prescribed procedure is observed and approval of competent authority is obtained in accordance with the existing rules.</p> <p>(iii) The terms of deputation are in accordance with the general orders issued by the Finance Division on the subject from time to time.</p> <p>(iv) Foreign exchange expenditure is met out of the sanctioned allocation for the specified period.</p> <p>(v) Sanction of drawal of pay in advance in foreign exchange for a period not exceeding one month, if the rupee cover is provided by the government servant concerned.</p>			

		<p>(vi) Grant of permission to government servant to take his wife with him on training abroad in the following cases:-</p> <p>(a) where the period of training is more than one year;</p> <p>(b) Where the period of training is one year or less and the cost of wife's passage is borne by the donor government/agency; and</p> <p>(c) where the period of training is more than six months but not more than one year and the government servant concerned bears cost of wife's passage etc. provided that no additional foreign exchange is involved, the wife travels exclusively by a Pakistani carrier like PIA etc, and the government servant concerned shall draw, in foreign currency, 50% of pay as admissible under the normal rules.</p>			<p>In both the cases mentioned at (vi) (a) and (b), the government servant will draw his full pay and allowances (excluding compensatory allowances) in foreign exchange for the period of stay of his wife abroad.</p> <p>The permission shall be granted by the Secretary or the Additional/Joint Secretary Incharge of a Division, who will certify that it would be desirable for the government servant to take his wife alongwith him. The Secretary/ Additional Incharge shall also satisfy that the salary, subsistence allowance etc, admissible in foreign exchange is adequate to cover the expenses.</p>
<b>44</b>	Advance payment to other government departments and government owned/ controlled organizations, in exceptional cases only.	Full Powers, subject to adjustment of previous advance, if any.	As in column 3.		

ANNEX-E  
Referred to in the paragraph-7

**LIST OF FIELD AUDIT OFFICES (FAOs)**

Sr#	Office		City
1	Auditor-General	Auditor-General Office,	Islamabad
2	Director General Audit,	Azad, Jammu & Kashmir,	Muzaffarabad
3	Director General Audit,	Balochistan,	Quetta
4	Director General Audit,	Local Councils (Balochistan),	Quetta
5	Director General Audit,	Federal Government,	Islamabad
6	Director General Audit,	Disaster Management	Islamabad
7	Director General Audit,	Works (Federal)	Islamabad
8	Director General Audit,	Foreign & International,	Islamabad
9	Director Audit,	Zakat,	Islamabad
10	Director General Audit,	Defense Services (North)	Rawalpindi
11	Director General Audit,	Gilgit-Baltistan,	Gilgit
12	Director General Audit,	KPK,	Peshawar
13	Director General Audit,	District Governments (KPK),	Peshawar
14	Rector,	Pakistan Audit & Accounts	Lahore
15	Director General Audit,	Water & Power Development	Lahore
16	Director General Audit,	Performance Audit Wing (PAW),	Lahore
17	Director General Audit,	Commercial & Evaluation (North),	Lahore
18	Director General Audit,	Pakistan Railways,	Lahore
19	Director General Audit,	Post, Telegraph & Telephones	Lahore
20	Director General Audit,	Inland Revenue,	Lahore
21	Director General Audit,	Works (Provincial),	Lahore
22	Director General Audit,	Punjab,	Lahore
23	Director General Audit,	District Governments Punjab	Lahore
24	Director General Audit,	District Governments Punjab	Multan
25	Director General Audit,	Custom & Petroleum,	Lahore
26	Director General Audit,	Commercial & Evaluation (South),	Karachi
27	Director General Audit,	Defense Services (South)	Karachi
28	Director General Audit,	Inland Revenue,	Karachi
29	Director General Audit,	Sindh,	Karachi
30	Director General Audit,	Local Councils (Sindh),	Karachi

## **IRV WING**

### **GUIDELINES FOR INSPECTION OF FIELD AUDIT OFFICES (FAOs)**

The internal Audit/Inspection is mandatory and an important function of this section. Inspection is required to be conducted in accordance with the Government Rules, Regulations, Laws, Procedures, Instructions and Orders etc. issued from time to time.

2. It is necessary to perform the important work of Internal Audit/Inspection professionally, maintaining standards of quality. These guidelines have been developed to serve as Terms of Reference for audit/inspection assignments. Each Inspection Team should study these guidelines before undertaking an inspection assignment and ensure to implement them during inspection.
3. Overall Inspection Report shall invariably consist of two sections. Section-I will comment upon functional activities and performance of the FAO according to the guidelines and instructions issued from time to time for improving quality of audit. Section-II will comment on Financial Administration, Human Resource Management and any other matters brought out during inspection.
4. The main areas to be scrutinized during the Internal Audit / Inspection should include the following. However, inspection will not be restricted to these areas and other areas may also be included in accordance with the requirements of a field office.

AREAS	RECORD TO BE INSPECTED	DETAILED TO BE INSPECTED
<b>A) Functional Activities and Performance</b>	<b>1. Maintenance of Audit Record</b>	Audit registers, AIR register, advance para register, recovery register, maintenance, MFDAC paras and DAC meetings, DAC meetings record, verification reports, reports of paras settled, justification of paras settled, DPs, Minutes of DAC, reasons of settling para, Authority to settle paras.
	<b>2. Improving Quality of Audit</b>	During administrative inspection it may be ensured that FAO is complying the instructions contained in Dy. Auditor General (A&C) letter No:285/HR-II/USAID/VIII/225 dated 03-Dec-2015 regarding “ <b>Strategic Plan 2015-19</b> ” and FAO Wing letters No: 275/11/P&C/1-C/2013(Part-File) dated 08-Jul-2015 and dated 05-May-2016 regarding



AREAS	RECORD TO BE INSPECTED	DETAILED TO BE INSPECTED
		<p><b>“Improving Quality of Audit”</b>. Salient points are as under</p> <ul style="list-style-type: none"> <li>i) The Field Audit Officers (FAOs) should allocate more resources for innovative areas of topical interest for special audit and system based audit. The FAOs should focus less on traditional / regularity audit and more on issues of current national interest.</li> <li>ii) Every DG audit must ensure that the provisions of FAM are implemented in letter and spirit.</li> <li>iii) At the planning stage, desk audit should be done effectively, using ACL. The DGs should identify high value items as well as other significant issue of audit significance and hand over the list to the audit parties for audit.</li> <li>iv) Audit of high value items like huge procurements should be focused instead of petty issue.</li> <li>v) The FAOs need to focus more on audit of receipts, which has not been attached due importance so far.</li> <li>vi) The DGs and Directors should closely monitor and inspect the audit parties and retain documentary evidence of their inspections for ready reference.</li> <li>vii) The heads of Field Audit Offices themselves will sign the audit and inspection reports to be used only after discussion with the auditee at appropriate level.</li> <li>viii) Quality Control will be the responsibility of the heads of FAOs. In case of a report of low quality, disciplinary action will be initiated, while rewards will be introduced for those who come up with good quality reports.</li> <li>ix) The heads of FAOs must ensure that a proper roster is maintained for sending Audit Officers and AAOs in the field. The tendency of sending only a few Audit Officers/AAOs to the field and that too to selected organizations again and again has to be done away with. In the audit plans, it must be indicated that in the</li> </ul>

AREAS	RECORD TO BE INSPECTED	DETAILED TO BE INSPECTED
		<p>last three years how many people were sent for audit, to which organizations and how many people were retained in office.</p> <p>x) In some Field Audit Offices, recoveries at the instance of audit remain very low despite the fact that the amount of auditable expenditure and revenue in their jurisdiction is quite sizeable. The heads of such offices need to improve the position of recoveries as it will be one of the indicators of their performance.</p> <p>xi) During the course of audit, If an organization does not produce the record for audit, the audit party should immediately bring this to the notice of the head of FAO who will take up the matter with the PAO under intimation to the DAG concerned and request that disciplinary action under relevant Efficiency and Disciplinary Rules, may be initiated against the person refusing to provide record as provided in Section 14(C-3) of the AGP's Ordinance.</p> <p>xii) Inclusion of at least one special study or performance study on sustainable development goals falling under the audit jurisdiction of FAOs.</p>
<b>B) Financial Administration</b>	<b>1. Travelling Allowance / Daily Allowance (TA/DA)</b>	Tours, purpose of tours, length of tour, justification of tour, approval of competent authority, outcome of tour, tour report, eligibility of tour, level of officer/official, frequency of tours, claim of stay/hotel, vouchers etc, TA advance justification, sanction of competent authority, adjustment, TA/DA bill counter signature authority, sanctions of payment etc.
	<b>2. Official Vehicles</b>	Use of official vehicles by entitled officers, frequency, justification, approval of competent authority for use of general duty vehicle, approval of competent authority for use of operational vehicle, expenditure on POL, repair and maintenance, frequency of repair, justification of

AREAS	RECORD TO BE INSPECTED	DETAILED TO BE INSPECTED
		repair, approval of competent authority for repair, register of spare parts, overtime to drivers, justification of overtime, approval of competent authority, procedure for repair, log books/ movement register, entries, entitlement, compliance of use of monetize vehicles for official duty etc.
	<b>3. Purchases</b>	Procedures, rules, requirements, specifications, requisition, approval of competent authority, justification of purchases, Purchase Committee, minutes of Purchase Committee, certificate of Inspection, report of receipt and verification, rates, quality, sanction of competent authority etc.
	<b>4. Telephones</b>	Eligibility for residential and office telephones connections, ceiling fixed for residential and office telephones, expenditure, recovery of excess beyond ceiling, entitlement, authority, sanction of installation and payments etc.
	<b>5. Medical Claims</b>	Justification, medical claims documents, authenticity of claim, recommendation for private treatment, verification process and procedures of claims, sanction of competent authority, frequency of medical claims, genuineness of claim, entitlement of various levels of officers and officials, funds, payments register/record maintenance, fake bills etc.
	<b>6. Repair and maintenance expenditure</b>	Repair and maintenance of vehicles, equipment and machinery, furniture and fixture, record maintenance, expenditure record, justification of repair, verification, approval of competent authority for repair and maintenance, compliance of procedures, rules and regulations, frequency, registers, sanction of expenditure, recovery of loss, inquiry reports etc.
	<b>7. Imprest</b>	Use of imprest money, compliance, justification, requirement, approval of competent authority,

AREAS	RECORD TO BE INSPECTED	DETAILED TO BE INSPECTED
	<b>Money</b>	sanctioning authority, expenditure authenticity, vouchers, entries in cash book, recording expenditure, purposes, wastage etc.
	<b>8. Hiring Cases</b>	Eligibility, process, payments, recovery of house rent, approval, sanction of competent authority, budget, expenditure, justification, entitlement etc.
	<b>9. Advances</b>	Requests of advances, temporary advance, justification and sanction of competent authority, HBA/MCA, approval of competent authority, entitlement, recovery, record, adjustment, sanction of competent authority etc.
	<b>10. Record of Equipment/ Machinery</b>	Record of procurement of equipment and machinery, repair, maintenance, history record, frequency, expenditure, reason, justification, approval of competent authority for repair and maintenance, verification of repair, maintenance of spare parts, calculation of book value, register etc.
	<b>11. Other Operational Expenditures</b>	Operational expenditure incurred under various heads, justification, approval, competence, stock taking, vouchers, record maintenance, entries in cash book, verification, various claims, sanction of competent authority, processing of case, compliance of rules and regulations, record of consumption, verification report etc.
<b>C) Office Administration and Human Resource Management</b>	<b>1. Promotions, Current/ Additional Charge</b>	Seniority lists of each category, payment of 20% of pay, look after charge, eligibility, record of PERs, approval of competent authority, justification, disciplinary cases and decisions, record of DPC meetings and minutes, compliance of rules, regulations, authority and detailed procedure, recommendation of DPC for current/additional charge and promotion.
	<b>2. Leave</b>	Leave of various kinds, LFP, LHP, CL, EOL, leave account record, system, procedure, approval,

AREAS	RECORD TO BE INSPECTED	DETAILED TO BE INSPECTED
		sanction of competent authority, posts, frequency, recovery of conveyance allowance, medical leave, compliance of rules, medical certificate mentioning symptoms, disease, treatment, issuing authority, authenticity, genuineness etc.
	<b>3. Posting and Transfer</b>	Posting transfer policy of officers/officials to various sections and audit party criteria, justification, deputation etc.
	<b>4. Training</b>	Training priorities, selection for various courses of officers/ officials, criteria, justification, requirements, areas, age limit, approval of competent authority, nomination frequency, sanction, expenditure and claims payment, sanction of competent authority, training report, record maintenance etc.
	<b>5. Complaints</b>	Complaints received, record maintenance, processing of complaints, system of disposal of complaints, action against the persons responsible, approval of competent authority, reporting to the authority etc.
<b>D) Other Matters</b>		<ul style="list-style-type: none"> <li>i) Verification of previous Audit Reports and paras, recovery etc.</li> <li>ii) All other points and documents data, record, cases.</li> <li>iii) Calendar of Returns.</li> </ul>
<b>E) Finalization of Inspection Report</b>	<b>Interaction with the head of FAO Inspected</b>	<ul style="list-style-type: none"> <li>i) Observations emanating during the inspection should be issued to head of office daily with the request to respond within 24 hours.</li> <li>ii) In case the FAO does not respond, the fact should be mentioned in the Inspection Report.</li> <li>iii) At the end of the inspection, exit meeting should be held with the Head of Office and his signatory obtained to confirm that the draft report was discussed with him.</li> <li>iv) In case the head of office does not hold the exit meeting, this fact should be recorded in the Inspection Report so that the matter may be</li> </ul>

<b>AREAS</b>	<b>RECORD TO BE INSPECTED</b>	<b>DETAILED TO BE INSPECTED</b>
		brought to the notice of the Auditor General. v) In case any fraud, embezzlement or misappropriation is found during inspection, the matter should immediately be brought to notice of Deputy Auditor General (IRV).

**Sd/-**  
**Deputy Auditor General (IRV)**

**Procedure to be followed when a Government servant is summoned by a Court of Law to produce official documents for the purpose of giving evidence.**

The law relating to the production of unpublished official records as evidence in courts is contained in sections 123, 124 and 162 of the Evidence Act, 1872 (Act 1 of 1872), as applied to Pakistan. The provisions of the sections are reproduced below:-

123. No one shall be permitted to give any evidence derived from unpublished official records relating to any affairs of State, except with the permission of the officer at the head of the department concerned who shall give or withhold such permission as he thinks fit.

124. No public officer shall be compelled to disclose communications made to him in official confidence when he considers that the public interests would suffer by the disclosure.

162. A witness summoned to produce a document shall, if it is in his possession or power bring it to Court, notwithstanding any objection which there may be to its production or to its admissibility. The validity of any such objection shall be decided on by the Court.

The Court, if it sees fit, may inspect the document, unless it refers to matters of State, or take other evidence to enable it to determine on its admissibility.

If for such a purpose it is necessary to cause any document to be translated, the Court may, if it thinks fit, direct the translator to keep the contents secret, unless the document is to be given in evidence; and if the interpreter disobeys such direction, he shall be held to have committed an offence under section-166 of the Pakistan Penal Code.

2. For the purposes of section-123 above, the expression, “officer at the head of the department” be held to mean the head of the office in whose custody the document required by the court is, and vis-à-vis the court which demands its production, that officer should be treated as the authority to withhold or give the necessary permission.
3. In respect of documents emanating from a higher authority viz, the Federal Government or the Provincial Government, or which have formed the subject of correspondence with such higher authority, the head of the department should obtain the consent of the Federal Government through the usual official channels before agreeing to produce the documents in court, or allowing evidence based on them, unless the papers are intended for publication, or are of a purely formal or routine nature, when a reference to higher authority may be dispensed with.
4. In the case of papers other than those specified in paragraph-3 above, the head of department should not allow production of the correspondence if it relates to matters which are generally regarded as confidential, or disclosure of which would, in his option, be detrimental to public interest, or to matters which are in dispute in some other connection, or have given rise to a controversy between Government and some other party.

5. In a case of doubt the head of the Department should invariably refer to higher authority for orders.
6. These instructions apply as well to cases in which Government is a party to the suit. In such cases much will depend on the legal advice as to the value of the documents, but before they are produced in court, the considerations stated above must be borne in mind, and reference to higher authority made, when necessary.
7. The Government servant who is to attend a court as witness with official documents should where permission under section 123 has been withheld, be given an order duly signed by the head of the department in the accompanying form. He should produce it when he is called upon to give his evidence and should explain that he is not at liberty to produce the documents before the court or to give any evidence derived from them. He should, however, take with him the papers which he has been summoned to produce.
8. The head of the department should abstain from entering into correspondence with the presiding officer of the court concerned in regard to the grounds on which the documents have been called for. He should obey the court's orders and should appear personally, or arrange for the appearance of another officer in the court concerned with the documents and act as indicated in paragraph-7 above, and produce the necessary certificate if he claims privilege. If the privilege is refused by the Court, its decision should be complied with and the documents produced in evidence.

#### ORDER

Summons from the Court of the .....for the production at.....of the office files relating to the.....

- (a) I direct.....to appear with the files mentioned in the summons and to claim privilege for them under section 123 of the Evidence Act.
- (b) I withhold permission to give any evidence derived from the files for which privilege is claimed under this order. It should be represented to the court that these files contain unpublished official records relating to affairs of State for the purpose of section 123 and that in view of the provisions of section 162 of the Evidence Act, the files are not open to the inspection of the Court.

Head of Department.

Dated The

Note:- In all cases of doubt advice of Government should be promptly obtained.



**DAGP's SYLLABUS SCHEME 2017**  
**(PIPFA PUBLIC SECTOR)**

<b>LEVEL</b>	<b>SUBJECTS</b>
Level-1	<ol style="list-style-type: none"> <li>1. Quantitative Methods (CBE)</li> <li>2. Basic Accounting (CBE)</li> <li>3. Business English and Behavioral Studies (CBE)</li> <li>4. Cost Accounting</li> <li>5. Business Economics</li> </ol>
Level-2	<ol style="list-style-type: none"> <li>1. Public Sector Business Communication (Precis &amp; Report Writing)</li> <li>2. Public Financial Management, Financial Rules and Budgeting (With Books)</li> <li>3. New Accounting Model (NAM) (With Books)</li> <li>4. Public Sector Auditing (with Books) <b><u>For GAA Branch Only.</u></b></li> </ol>
Level-3	<ol style="list-style-type: none"> <li>1. Database Management System (With Books)</li> <li>2. Financial Audit (With Books)</li> <li>3. Management Accounting</li> <li>4. Performance Auditing (With Books)</li> </ol>
Level-4 GAA Branch	<ol style="list-style-type: none"> <li>1. Fundamental Rules, Supplementary Rules and Service Related Rules (Theory)</li> <li>2. Fundamental Rules, Supplementary Rules and Service Related Rules (Application – With Books)</li> <li>3. Public Works Accounts Rules &amp; Procedure (Theory)</li> <li>4. Public Works Accounts Rules &amp; Procedure (Application – With Books)</li> </ol>
Level-4 Defence Audit Branch	<ol style="list-style-type: none"> <li>1. Works (MES) (Combined Theory &amp; Application – With Books)</li> <li>2. Pay, Pension &amp; TA Rules (Combined Theory &amp; Application – With Books)</li> <li>3. Military Accounting Procedure (Combined Theory &amp; Application – With Books)</li> <li>4. Store &amp; Contract Evaluation (Combined Theory &amp; Application – With Books)</li> </ol>
Level-4 PT&T Audit Branch	<ol style="list-style-type: none"> <li>1. Fundamental Rules, Supplementary Rules and Service Related Rules (Application – With Books)</li> <li>2. Postal Accounts Rules and Procedures (With Books)</li> <li>3. Telecom Accounts Rules and Procedure (With Books)</li> <li>4. Postal &amp; Telecom Works Rules and Procedure (With Books)</li> </ol>
Level-4 Inland Revenue Audit Branch	<ol style="list-style-type: none"> <li>1. Fundamental Rules, Supplementary Rules and Service Related Rules (Application – With Books)</li> <li>2. Income Tax Laws (With Books)</li> <li>3. Sales Tax Act and Rules (With Books)</li> <li>4. Federal Excise Laws and Revenue Accounting (With Books).</li> </ol>

<p>Level-4 Customs &amp; Petroleum Audit Branch</p>	<ol style="list-style-type: none"> <li>1. Fundamental Rules, Supplementary Rules and Service Related Rules (Application – With Books)</li> <li>2. Customs Laws and Allied Taxes (Theory)</li> <li>3. Customs Laws and Allied Taxes (Application - With Books)</li> <li>4. Petroleum and other Indirect Taxes (ICT) (With Books)</li> </ol>
<p>Level-4 Railway Audit Branch</p>	<ol style="list-style-type: none"> <li>1. Fundamental Rules, Supplementary Rules and Service Related Rules (Application – With Books)</li> <li>2. Constructions, Project Management and Contract Evaluation (Application – With Books)</li> <li>3. Stores, Workshops and Services Accounts (Application – With Books)</li> <li>4. General and Revenue Accounts of Railways (Application – With Books)</li> </ol>
<p>Level-4 Commercial Audit Branch</p>	<ol style="list-style-type: none"> <li>1. Fundamental Rules, Supplementary Rules and Service Related Rules (Application – With Books)</li> <li>2. Financial Accounting and Analytical Review of Audited Accounts</li> <li>3. Business Laws and Taxation (With Books)</li> <li>4. Rules and Regulations of Public Sector Enterprises (With Books)</li> </ol>

**Rules regarding the destruction of Office Records**

The destruction of records including correspondence is governed by the following rules and such other subsidiary rules consistent therewith as may be prescribed by the Federal/Provincial Government, with the concurrence of the Director General/Director (Audit) concerned.

- a) The following should on no account be destroyed:
- i) Records connected with expenditure which is within the statute of limitation.
  - ii) Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.
  - iii) Records connected with claim to service and personal matters affecting persons in the service.
  - iv) Orders and sanctions of a permanent character, until revised.
- b) The following should be preserved for not less than the periods specified against them:-

<b><u>Description of records</u></b>	<b><u>Period of Preservation years</u></b>
i) Register of contingent expenditure	5
ii) Detailed budget estimates of office	5
iii) Travelling allowance bills	3
iv) Service Books	5(after death or retirement whichever is earlier.
v) Leave accounts of non-gazetted Government servants.	3 (after death or retirement)
vi) Cases in which invalid pensions have been sanctioned	25
vii) Other pension cases	5(after retirement)
viii) Statement of monthly progressive Expenditure and correspondence	

Relating to discrepancy in figure	2
ix) Mortality return of pensioners	5

Where a minimum period after which any record may be destroyed has been prescribed, Head of Departments may order in writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records should be maintained.

Full details should be maintained permanently, in each office, of all record destroyed from time to time.

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