



**Auditor-General's**  
**Manual Of Standing**  
**Orders**

THIRD EDITION

Printed & issued by the:  
**Research & Development Wing**  
**Department of the Auditor-General of Pakistan**

## C O N T E N T S

Chapter	Paras	Pages
Editorial Note		xi
Preface		xii
<b><u>ORGANIZATION AND CONTROL OF THE PAKISTAN AUDIT DEPARTMENT</u></b>		
Auditor-General of Pakistan	1-6	1
Organization of the Pakistan Audit Department	7	2
Head of the Department	9	2
Composition of the Staff	10	2
Sub-Divisions of Works	11	3
Distribution of work among the Gazetted staff	12	3
Inspection of Audit & Accounts Offices	16	3
Period of Inspection and Inspection Team	17	4
Tour Programmes for Inspection	18	4
Scope of Administrative Inspection	19	5
Submission of Inspection Report	20	7
General Instructions on Administrative and other matters	23	7
Reports on failure of Audit	24	8
Special Responsibility for Cash	25	8
Control over State of Work and Report on Arrears	26	9
Audit of Expenditure of the Accounts and Audit Offices	30	10

**IV ACCOUNTS/AUDIT OFFICERS**

Recruitment	120	42
Postings and Transfers	124	43
Leave	125	43
Confidential Reports	127	44

**V. SUBORDINATE ACCOUNTS SERVICE**

Organization of the Subordinate Accounts Service	137	45
Appointment to the Subordinate Accounts Service	139	45
Apprentice/Probationer Accountants	142	46
Initial Recruitment Examination	142-a	46
Age Limit	142-b	46
Syllabus	142-c	47
Training and Examination	142-h	47
Terms and Conditions	142-i	48
Conditions of Transfer from one Branch to another	146	50
Confidential Reports	148-a	50
Selection Grade/Moveover	148-b	50
Regulations for the Departmental Examination Qualifying for Appointment to the Subordinate Accounts Service	149	50

Syllabus and Subjects of the  
Departmental Examination. 169 55

Instructions for Conducting the  
Departmental Examination. 187 57

**VI STAFF OF THE PAKISTAN AUDIT  
DEPARTMENT (BPS-5 TO 15)**

Strength 205 62

Initial Appointment 207 62

Precaution Against Re-  
employment of men Dismissed 209 62

Age for Recruitment and its  
Relaxation 212 63

Area of Recruitment 213-i 63

Provincial and Regional Quotas 213-ii 65

Promotion of Auditors to S.A.S. 219 67

Promotion/Selection Grade 220-i 68

Training 221 69

Performance Evaluation Reports 222 69

Attachment of Pay 229 70

Date of Birth 230 70

Accounts/Audit Officers  
Associations 244 70

Gradation Lists 245 70

**VII DIVISIONAL ACCOUNTANT'S ORGANIZATION**

Source of Recruitment	249	71
Recruitment in the Cadre	250	72
Confirmation in the Cadre	255	73
Appointment of Divisional Accountants (Emergency Cadre)	255-a	73
Practical Training	256-a	74
Departmental Examination	257	74
Promotion/Selection Grade	263-a	75
Appointment to the Subordinate Accounts Service	264	76
Confidential Report	265-a	76
Postings/Transfers	268	77

**VIII AUXILIARY STAFF (BPS-1 TO 4)**

Recruitment	273-a	78
Strength	273-b	79
Source of Recruitment	275	79
Communal Representation and Reserved Quotas	276-i	79
Promotion & Selection Grade	278	80
Conveyance charges	279	81
Liveries	280	81

**IX BUDGET AND CONTROL OVER EXPENDITURE**

Preparation of Budget Estimates	281	82
Break Down of Estimates	283-b	84
Revised Estimates	285	84
Re-appropriation	291	85
Surrender of Anticipated Savings	295(i)	86
Supplementary Grant	296(i)	87
Control Over Expenditure	298(i)	88
Monthly Expenditure Statements	298(iii)	89
Scrutiny of Appropriation Accounts	203	89

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

l) Statement Showing the Powers of the Auditor-General.		91
(a) List of Auditor-General's Sanctions which require Audit by an Officer to be appointed by the President		127
(b) List of Auditor-General's Sanctions which do not require Audit as in above.		130

**XI DESTRUCTION OF RECORDS**

Records in the Audit and Accounts Offices.	343	131
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**ANNEXES**

A		132
B		133
C		135

D		150
E		153
F		182
G		183
H		192
I		201

POWER OF THE JUDICIAL OFFICIALS

(1)	201
(2)	202
(3)	203
(4)	204
(5)	205
(6)	206
(7)	207
(8)	208
(9)	209
(10)	210
(11)	211
(12)	212
(13)	213
(14)	214
(15)	215
(16)	216
(17)	217
(18)	218
(19)	219
(20)	220
(21)	221
(22)	222
(23)	223
(24)	224
(25)	225
(26)	226
(27)	227
(28)	228
(29)	229
(30)	230
(31)	231
(32)	232
(33)	233
(34)	234
(35)	235
(36)	236
(37)	237
(38)	238
(39)	239
(40)	240
(41)	241
(42)	242
(43)	243
(44)	244
(45)	245
(46)	246
(47)	247
(48)	248
(49)	249
(50)	250

GENERAL PRINCIPLES

(1)	251
(2)	252
(3)	253
(4)	254
(5)	255
(6)	256
(7)	257
(8)	258
(9)	259
(10)	260
(11)	261
(12)	262
(13)	263
(14)	264
(15)	265
(16)	266
(17)	267
(18)	268
(19)	269
(20)	270
(21)	271
(22)	272
(23)	273
(24)	274
(25)	275
(26)	276
(27)	277
(28)	278
(29)	279
(30)	280
(31)	281
(32)	282
(33)	283
(34)	284
(35)	285
(36)	286
(37)	287
(38)	288
(39)	289
(40)	290
(41)	291
(42)	292
(43)	293
(44)	294
(45)	295
(46)	296
(47)	297
(48)	298
(49)	299
(50)	300



**Editorial Note.**

While compiling/updating the Manual of Standing Orders, certain provisions of the rules and orders issued by the Federal Government from time to time such as Government Servants Conduct Rules, 1964, Civil Servants Act 1973, Government Servants (E&D) Rules, 1973, Leave Rules, Pension Rules and G.P.Fund Rules etc., which are applicable to the Federal Government Servants, have been omitted from this volume. Such rules and instructions, wherever appearing in this Manual should not be regarded as superceding or amending the original rules and orders. Reference should be made in all such cases to the original rules and orders themselves.

**DIRECTOR GENERAL  
Research and Development**



## PREFACE TO THIRD EDITION

The Manual of Standing Orders (M.S.O) published in 1962 embodied corrections issued upto 30-06-1959. Since then a large number of changes have taken place due to disintegration of one unit, setting up of certain new offices of the Pakistan Audit Department (PAD), bifurcation of accounting and auditing functions, issuance of important rules and orders by the Government of Pakistan, and the Auditor-General. All this necessitated the updation of the M.S.O.

The rules and instructions relating to the organization, internal administration and control of the P.A.D 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 11-03- 1981 by the Finance Division and other rules and orders issued by the Federal Government from time to time. Reference should therefore, be made in all cases of doubt to the original rules and orders themselves. Subject to this reservation the rules and instructions in this Manual supersede all other rules and orders on matters dealt with in it.

Efforts have been made to incorporate all the rules and orders issued during the intervening period to bring the Manual uptodate. The paras relating to some other rules/orders which are separately available have however, been omitted from the Manual.

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

MUHAMMAD NASEER AHSAN  
Auditor-General

LAHORE :

Dated: the 14th December, 1992.

## PREFACE TO SECOND EDITION ( PAKISTAN )

This Edition is also principally a reprint of the Manual, with such additions and alterations as have been necessitated due to the following factors:-

- i) Repealing of Government of India Act, 1935 (as adapted);
- ii) Unification of the province of West Pakistan;
- iii) Setting up of certain new offices of the Audit Department; and
- iv) Important orders, etc., issued by the Government of Pakistan and the Auditor- General of Pakistan upto 30th June, 1959.

2. Effort has been made to bring the Manual upto date. Errors and omissions, if any, may, however, be brought to the notice of the Auditor-General.

GHULAM ABBAS  
Comptroller & Auditor-General

KARACHI:

Dated the 15th September, 1959.

## 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., 15th 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 15th August, 1947 to 31st March, 1951.

**GHULAM ABBAS**  
**Auditor-General**

**KARACHI :**

**Dated: the 31st 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 20th April, 1938.

**CHAPTER-I: ORGANIZATION AND CONTROL OF THE  
PAKISTAN AUDIT DEPARTMENT****Auditor-General of Pakistan**

1. The Auditor-General of Pakistan is the administrative head of the Pakistan Audit Department and is appointed under Article 168 (1) of the Constitution of Islamic Republic of Pakistan, 1973. His terms and conditions of service are regulated under Article 168 (3) of the Constitution read with Part-II of the Pakistan (Audit & Accounts) Order 1973 as amended by Pakistan (Audit & Accounts), amendment orders, 1982 & 1987. His functions and powers are determined under Articles 169 and 170 of the Constitution read with Part-III of Pakistan (Audit & Accounts) Order, 1973. The Pakistan Audit Department has the status of a Division of the Federal Government and the Auditor-General exercises financial and administrative powers in like manner as any other head of a Federal Ministry or Division. He has direct access to the Finance Minister and is ranked senior to the Secretaries to the Government of Pakistan. The term of his office is five years or till he attains the age of 65, whichever is earlier. His other terms and conditions of service correspond to those of a Secretary to the Federal Government.

(Authority: F.D.O.M.No.F-5(17)Exp.II/85-423, dated 14.7.1987 and Notification No.1/1/87-Public, dated 2.4.1987.)

2. He discharges his statutory responsibilities through the agency of Pakistan Audit Department. The financial and executive powers as at present exercised by the Auditor-General are given in Chapter-10 of this manual.

3. Deleted

4. The Auditor-General is assisted by four Deputy Auditors-General: BPS-21 viz Deputy Auditor-General (Government Audit), Deputy Auditor-General (Corporate Audit & Evaluation), Deputy Auditor-General (Accounts & Payments) and Deputy Auditor-General (Administration and Coordination). The Auditor-General has constituted a consultative body of senior officers called "Auditor-General's Council". It is an advisory body and comprises all BPS-21 officers of the department as well as Military Accountant-General and the Member Finance, Pakistan Railways. Each Deputy Auditor-General has a clearly demarcated jurisdiction according to the functions performed by him and reports directly to the Auditor-General. In overlapping matters, the Deputy Auditors-General are to consult each other. Organization chart is placed at Annex-A.

(Authority: Auditor-General's O.M.No.737-29/Coord.II/P-85, dated 3.10.1988).



5. All references on audit and accounts and the classification of receipts and charges, should be addressed to the Auditor-General. Matters affecting the administration of the Audit Department should also invariably be taken up with the Auditor-General irrespective of the authority competent to pass final orders on them.

6. Demi-official letters on all important administrative including personal matters should be addressed to the Deputy Auditor-General (A&C) unless circumstances indicate that they should be addressed to the Auditor-General himself. Such demi-official letters should be shown to the head of the office when the writer is not himself the head of the office. Replies are sent ordinarily through the head of the office.

### ORGANIZATION OF THE PAKISTAN AUDIT DEPARTMENT

7. The Pakistan Audit Department is divided into two distinct and separate segments w.e.f. 3.10.1988 on the basis of the functions performed by that office. No office of Pakistan Audit Department is a combined Audit and Accounts office any longer except the office of Director of Audit (IS&F). The field offices conducting accounting functions are headed by the Accountants-General/Directors while those conducting audit are headed by Directors-General/Directors. The accounts of the Defence Services, Railways, Pakistan Post Office Department and the T&T Department (recently converted into Corporations), Ministry of Foreign Affairs, Geological Survey of Pakistan, Pak. PWD, National Savings Organisation, Pakistan Mint, Food Wing of the Ministry of Food and Agriculture and the provincial Forest Departments have been departmentalised. As such the Auditor General of Pakistan stands relieved of the responsibility of keeping accounts of these departments. He however, conducts audit of accounts of these departments. A list of the audit, accounts and other offices is given at Annex-B.

8. **Substituted by Annex-B**

9. **Head of the Department-** The head of the Department is known as the Accountant-General, Director-General/Director, as declared by the Competent Authority.

10. **Composition of the Staff-** The gazetted staff consists of officers of the Inter Departmental Cadre (I.D.C) Accounts/Audit Officers and SAS Accountants. The non-gazetted staff consists of Divisional Accountants, Senior Auditors, Junior Auditors, and Machinists, Key Punch Operators (KPOs), Data Coders, Data Supervisors, Typists, Stenographers, Stenotypists and auxiliary staff in BPS-1 to 5.

11. **Sub-Divisions of Work-** An Accounts/Audit Office is divided into branches and sections, as described in the respective local manuals of each office.
12. **Distribution of work among the Gazetted staff-** The Accountant-General/Director-General, Director is to ensure that the mission of his office is achieved with economy, efficiency and effectiveness. He is to set an example and to manage his office by planning for the future, organizing through approved procedure, directing through his chain of command and controlling through the Management Information System (MIS).
13. The scale of gazetted officers for each office has been fixed by the government and the distribution of work among them is left generally to the discretion of the head of each office.
14. The designation of officers other than the head of an accounts office shall be Director- General, Additional Accountant-General, Deputy Accountant-General, Assistant Accountant-General and Accounts Officer etc. while in audit offices, besides the head of office, the designation shall be Director, Deputy Director, Assistant Director and Audit Officer.
15. The Accountant-General/Director-General should aim at relieving himself and his supervisory officers 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.

### INSPECTION OF AUDIT AND ACCOUNTS OFFICES

16. The inspection of all the Pakistan Audit Department Offices including the Auditor-General's Main office and the sub/branch offices working under the respective Accountants/ Directors-General/Directors will be conducted by the D.G (Inspection) designated by the Auditor-General. The Director-General (Inspection) will work directly under the Auditor-General. A normal period of inspection for each office will be fixed by the Director-General (Inspection) keeping in view the volume/nature of work in each office and the staff provided for inspection wing. Efforts will, however, be made that all the offices are inspected at least once a year.

The Director-General (Inspection) will ensure, on behalf of the Auditor-General, that the heads of Audit & Accounts Offices are discharging their responsibilities regarding efficient working of their offices satisfactorily, economically and effectively and are taking measures to pull up arrears, to keep the work current, eliminate delays and improve efficiency.



The heads of offices have at their disposal a number of agencies to watch the efficient working of their offices, e.g. Internal Check Accountant, Efficiency and coordination Section, Higher Audit Department Section and Treasury Manual Sections, etc. The Director-General(Inspection) shall ensure that effective use is made by the heads of offices of these agencies.

The Director General (Inspection) shall hold periodical discussions with the heads of offices on important items of arrears which are either on the increase or have remained uncleared for a long time.

Director-General(Inspection) shall, as and when required by the Auditor-General, conduct enquiries into cases of frauds, embezzlements, losses or any other issue occurring in the Audit and Accounts Offices.

#### 17. PERIOD OF INSPECTION AND INSPECTION TEAMS.

The Accounts Officers or other staff working in the Inspection Wing shall form Part of the Establishment of the Office of the Auditor-General and shall work under the control of the Director-General Inspection for the purpose of administration and discipline. They are recruited mainly from the subordinate Accounts/Audit Offices, draw pay in their present scales and a special pay of Rs.150/-P.M. Inspection will generally be conducted through inspection teams comprising of a senior auditor, an accountant and Accounts Officer as Incharge of the Inspection Team. The inspection will be supervised and reviewed by the Head of Inspection Wing or his immediate subordinate occasionally. The officers/staff posted on inspection side will be afforded all necessary facilities for conducting the inspection within the frame-work approved by the Auditor-General or any other general or special instructions issued from time to time.

Note: A deputationist posted to the Inspection Wing may not under normal circumstances, be entrusted the inspection of his parent office.

#### 18. TOUR PROGRAMMES FOR INSPECTION.

Tour programmes for inspection will be approved by the Director-General(Inspection). Unless it is otherwise desired for some special reasons to have a surprise check of any office or branch, due notice will be given to each office before its inspection is commenced. A copy of the tour programme will be endorsed to the Deputy Auditor-General (A&C), alongwith Deputy Auditors-General concerned i.e. Deputy Auditor-General (GA), Deputy Auditor-General (A&P), and Deputy Auditor-General (CA&E) as the case may be and also to the head of the office, if the office inspected is a sub-office.

**19. SCOPE OF ADMINISTRATIVE INSPECTION**

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 test audit i.e. statutory audit conducted by the Director-General Federal Audit/Director-General Civil Audit, or post audit conducted by another field office or Internal Audit conducted by the head of an office under his own arrangements.
- ii) Although, normally the standard inspection schedule given in Annex-C will be followed, yet certain points/items may be examined in any of the auditee 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 auditee 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 to the Auditor-General.
- iii) Notwithstanding the items given in the schedule of inspection at Annex-C, 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, if any;
  - g) Adjustment of inter-departmental items/accounts;

- h) Proper maintenance of G.P.Fund 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) Observance of rules and orders in the cases of recruitment, appointment, seniority and promotion.
- l) Prompt and proper disposal of disciplinary and court cases.
- m) Proper accountal record of distribution and of all available resources viz men, material, machinery and equipment etc;
- n) Recoveries of advances/demands;
- o) Proper use of various facilities such as vehicles, telephones, fax & telex machines and computers etc;
- p) Examination of test audit reports, post audit reports and internal inspection reports;
- q) Evaluation of managerial performance at various levels especially in relation to arrangements for internal check, efficiency and achievement of the objectives of the office/organization concerned and the targets if fixed; and
- r) Any other item/point which the Auditor-General or /Head of Inspection Wing may direct to be examined.

**Note:** It is needless to mention that every one is responsible at his own level, but the fact remains that the higher the status, the greater the responsibility and accordingly the accountability. As such it is expected that all the Deputy Auditors-General of the three main branches viz Administration, Audit (Corporate & Government Audit) and Account & Payments would be more vigilant and take suitable steps and make systematic arrangements to ensure attainment of the possible optimum

efficiency at various levels under their jurisdiction and achievement of the objectives and targets concerning their areas of work.

## 20. SUBMISSION OF INSPECTION REPORT.

Before finalization of Inspection report it is advisable to have a discussion with the head of office inspected or any other concerned officer/official. The Inspection Officer will submit a report within a week after conclusion of the inspection, alongwith the proposal, if any, to the Director-General (Inspection) 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 a report in sufficient detail describing the action taken on the Inspection Report and measures adopted to set right the defects noticed during the course of inspection. A short report on the adequacy of the inspection should, however, be sent to the Auditor-General immediately on the conclusion of the inspection.

21-22- Omitted.

## GENERAL INSTRUCTIONS ON ADMINISTRATIVE AND OTHER MATTERS

23. **General-** The heads of offices may not –

1. without the prior sanction of the Auditor-General, reverse any deliberate orders of an important nature passed by any officer who preceded him in his office;
2. issue any important notice to public through Treasury officers/Distt. Accounts Officer or otherwise unless it has been approved by the Auditor- General;
3. forward an application for sanction for expenditure or for relaxation of leave or pension rules except in respect of the items relating to the administration of his office;
4. propose increases in departments other than his own except when his advice is sought;
5. on any account join in protesting against any retrenchment or economy which a competent authority may order;



6. advise upon any questions relating to pensionary claims except in accordance with general or special orders regulating the occasions on which he may give such advice;
7. without the sanction of the Auditor-General demand the submission of a new account return from the Federal and Provincial authorities. Authorities concerned be consulted first before putting up any such proposal to the Auditor-General.

**24. Reports on failure of Audit-** The Accountant-General/Director-General/Director should submit to the Auditor-General a separate report of every serious failure of accounting or auditing function as soon as it comes to light, irrespective of any report which may be required for other purposes. District Accounts Officers are also required to bring all such cases to the notice of the respective Accountants-General promptly for submission to the Auditor-General. The report should explain the manner in which the failure occurred, and mention the names of the persons responsible and the disciplinary action taken or proposed to be taken. Similar reports should be sent by the Directors-General/Directors of Audit when a failure of audit comes to light. [Auditor-General's orders dated 7-7-90 at para 26/N of File No. Vig-II/82- 89/KW].

**25. Special responsibility for cash-** A head of office is specially responsible for seeing that there is adequate control over the section of his office which handles cash. The fact that the Cashier (or other 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 functions. 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, preferably without previous notice, of cash balances with the accounts outstanding with the custodians of the balances.

A head of department should at irregular intervals satisfy himself that the system of supervision as prescribed in authorised codes, manuals or special orders is observed properly and should remedy speedily the defects noticed, if any.

Where the system of payment by cheques is in vogue, the gazetted officer entrusted with the duty of signing the cheques is required at the close of each day to check the register of cheques drawn with the cheques on hand to see that no more cheque forms have been removed than are accounted for by

proper entries in the register of cheques drawn. The head of office is responsible for seeing that the stock-taking of cheque forms is on no account postponed or neglected.

26. **Control over state of work and report on arrears-** Each section of the office should maintain a calendar showing the due and actual dates of (i) the despatch of returns due from the section, and (ii) the receipt of returns due to the Section. The calendar should be submitted once a month to the Accounts/Audit Officer incharge with a review showing the delayed and outstanding returns alongwith efforts made to obtain them.

27. Omitted.

28. The summary position of receipt and submission of returns maintained under paragraph 26 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 Accounts/Audit Officer incharge coordinating 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 unpaid bills of all kinds alongwith their aging and outstanding cases of all kinds e.g. 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, in paragraph 28 should be in the following form:-

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

Note-3. The calendars of returns need not be submitted to the head of office, instead summary prescribed in para 28 and certificate prescribed in Note-2 above shall be submitted for taking an appropriate action.

29. The Accountant-General/Director-General/ Director is responsible for making special reports to the Auditor-General of any serious arrears in work even if he is confident of overtaking it rapidly with his normal staff.

**30. Audit of expenditure of the Audit/Accounts Offices**

Consequent upon the establishment of Sub-offices of A.G.P.R. at Provincial Headquarters and assignment of pre-audit duties of claims preferred against the Federal Government to these sub-offices, all bills pertaining to employees of Audit & Accounts Offices and their contingent bills will be pre-audited by the concerned sub-office of A.G.P.R. at each station. The pre-audit of all bills relating to the office of Director Commercial Audit, Wah will be done by Accountant-General Pakistan Revenues, Islamabad.

The post audit of all bills pertaining to Director-General Audit Railways, Director-General Audit Post Telegraph & Telephones and Accountant-General, Pakistan Revenues and its sub-offices, including the bills of Accountant-General, himself, will be conducted as under:-

S.No.	Name of Office of which the bills will be audited.	Name of the Office in which the bills are to be audited.
1.	Accountant-General, Pakistan Revenues, Islamabad and its sub-offices at Peshawar and Gilgit.	Accountant-General, North West Frontier Province, Peshawar.
2.	Additional Accountant-General, Pakistan Revenues, sub-office, Lahore.	Accountant-General, Punjab, Lahore.
3.	Additional Accountant-General, Pakistan Revenues, sub-office, Karachi.	Accountant-General, Sindh, Karachi.
4.	Additional Accountant-General, Pakistan Revenues, Quetta.	Accountant-General, Baluchistan, Quetta.
5.	Director-General Audit, Railways, Lahore.	Additional Accountant-General, Pakistan Revenues, sub-office, Lahore.
6.	Director-General Audit, Post Telegraph & Telephones, Lahore.	Additional Accountant-General, Pakistan Revenues, sub-office, Lahore.



30-A The audit of the expenditure of an audit office by another audit office may not be confined to central audit only but the moneys disbursed should also be subjected to local test audit to satisfy the requirement of statutory audit as provided in paragraph-16 of the Pakistan (Audit & Accounts) Order, 1973. This would provide an opportunity of "on the spot" scrutiny of the original records, accounts and vouchers relating to the expenditure incurred and moneys disbursed in an audit office.

30-B Consequent upon functional reorganization of the Pakistan Audit Department, the local audit inspection of the Audit and Accounts offices will be conducted by the Director-General Audit, Federal Government, Islamabad and its sub-offices stationed at each Provincial headquarter. Copies of such audit and inspection reports shall invariably be endorsed to office of the Auditor-General.

30-C The local audit/inspection of Director-General, Audit Federal Government, Islamabad and its sub offices will, however, be conducted as under:-

Name of office	Name of office by whom local audit will be conducted.
i). Director-General Audit, Federal Government, Islamabad.	Director-General Audit, N.W.F.P. Peshawar.
ii). Deputy Director Audit, Federal Government, Peshawar.	Director-General Audit, N.W.F.P. Peshawar.
iii). Deputy Director Audit, Federal Government, Lahore.	Director-General Audit, Punjab, Lahore.
iv). Deputy Director Audit, Federal Government, Karachi.	Director-General Audit, Sindh, Karachi.
v). Dy. Accountant-General, Pakistan Revenues, sub-office, Quetta. (Dy. Director Audit, Federal Government, Quetta).	Director General Audit, Baluchistan, Quetta.

Note.1- In the case of advances from the General Provident Fund granted to the gazetted/non-gazetted Government servants of the Pakistan Audit

Department, whose General Provident Fund accounts are not maintained by the A.G.P.R, Islamabad or its sub-offices, a copy of the sanction together with a statement of the reasons for which and a reference to the rule under which the advance has been sanctioned, should be communicated to A.G.P.R or its sub-offices for audit. The bill in which the advance is drawn need not, however, be sent.

Note.2 Bills relating to the payment of gratuity under the Civil Service Regulations and under the Railway Provident Fund and Gratuity Rules need not be submitted to the audit officer who audits the pay of the staff as such claims are certified by him before the payment is made. They should be audited by the audit officer in whose jurisdiction the payment occurs.

Note.3 All arrear bills relating to claims more than six months old should be pre-audited.

Note.4 In order to ensure that all bills are sent for audit as prescribed, the office to which the bills pertain should furnish to its audit officer every month a certificate in the following form:-

Certified that a total sum of Rs.....has been booked in the account

of my office for the month of..... on account of Pay  
T.A. Allowance  
Contingencies etc.  
Officers of my office and that vouchers of the amount of Rs.....  
of Estt: the office of

are sent herewith with my letter No..... of the .....Vouchers for the have been sent

balance of Rs..... will be sent shortly.

Explanation (i). In the cases where the charges relating to an audit and accounts office are not booked in that office but in some other accounts and audit office, the certificates should be furnished by the latter.

ii). The details of the expenditure working up to the total amount mentioned in the certificate should be noted at foot of the certificate as shown below:-

Pay of officer.....

Travelling allowance of officer.....

Pay of Establishment.....  
 Travelling allowance of Establishment.....  
 Contingency etc.....  
 (Correction Slip No.85 dated 4.6.1991)

31. The heads of the departments should arrange for a periodical review of the audit performed under paragraph 30.

**TRANSFER OF CHARGE**

32(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. In exceptional cases, the relieving or relieved officer may undertake a tour for one or two days to cover the extra time required for this purpose.

(iii) All IDC 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 organisation, all securities and accountables or classified documents should also take place and the charge report should form a part of the handing over note.

(Acting Auditor-General's orders dated 30.12.1990, File No.Coord.II/C/20-69/Vol.II).

33. A relieved Director-General/Accountant-General/Director 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.

34. The relieving officer should make a preliminary examination of the memorandum given to him in accordance with paragraph 32 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.

35. List of holidays- The head of office should submit to the Auditor-General on or before 22nd December each year a list of gazetted and local holidays other than Fridays on which his office will remain wholly closed during the ensuing calendar year.



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

36. The "Manual" of office procedures to regulate the internal administration of an accounts or audit office is prepared by each head of office. All orders determining and affecting the day to day work of his office and general matters of information useful to his staff in their daily work are incorporated in it. Copies of the Manual should be made available to each section of the office. These manuals are meant for the local official use only and cannot be quoted in references made to other offices. In order to make this position more clear the words "for official use only" should be written at conspicuous places on the covers and first pages of these manuals.

37. Office Orders concerning matters eventually to be incorporated in the manual 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.

38. 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 Treasury and disbursing 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  
AUDITOR-GENERAL**

39. The Accountant-General/Director-General/ Director is required to forward one copy of each of the following publications to the Auditor- General for his office library:-

- (i). Manuals referred to in paragraphs-36 & 38.
- (ii). All financial rules and orders issued in the form of codes, manuals or standing regulations by the departments of the Provincial Governments.

**RECEIPT AND DISPOSAL OF VALUABLES**

39-A. The detailed procedure in respect of the receipt, safe custody and subsequent disposal of cash and other valuables is incorporated in the Manual mentioned in paragraph-36. Ordinary cash or cheques are not accepted in the Accounts Office in discharge of debts due to Government or for credit to the

public account. The same are first deposited in the Treasuries by the parties concerned. The Treasuries then submit a detailed account of such transactions to the Accountant-General.

### CORRESPONDENCE

40. The following instructions are issued as a guide to officers of the Pakistan Audit Department in dealing with official correspondence.

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

Provided that no communication implying dissatisfaction or censure, and no letter to Government, Provincial or Federal or to the Auditor-General, may ordinarily issue from any accounts and audit office except over the signature of the head of office. The head of the office may, however, authorise 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.

- (ii) All Communications addressed to the Auditor-General's Office should be issued over the signature of the Accountant-General/Director-General/ Director as the case may be. These can however, be issued in emergent cases over the signature of the Deputy but the fact that draft has been seen and approved by the Accountant-General/ Director-General/Director should be indicated in the communication itself by signing the letter as "For Accountant-General/Director-General/ Director" or "This issues with the approval of the Accountant-General / Director-General/ Director" as the case might be.

- (b) In the absence of the Accountant-General/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 Accountant-General/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 Accountant-General / 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 Accountant-General /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.

- (c) Printed routine letters and documents may be sent by Accountants (BPS-16) so authorised on behalf of the Accounts/ Audit Officers in charge of sections.
- (d) All the letters to the Federal or Provincial 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.
- (e) 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" superscribed with the name only of the addressee, the outer cover being addressed to him by his official designation without the addition of his name.
- (f) 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 Government.
- (g) 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 the 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.

Authority: No.587-Pro/20-69/Vol.II, dated: 10-03-1976.

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



### CIRCULAR LETTERS

41. It is the practice of the Auditor- General to issue all instructions of a permanent character as Code alterations, while those that are of transitory 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 accounts and audit offices.

### TELEGRAMS

42. The telegrams may be classified as "express" or "ordinary" as the case may be.

### TELEX AND FAX

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

### TELEPHONES

44. The Auditor-General is the final authority for sanctioning telephone connections to the various offices and officers in the Pakistan Audit Department. Accountants-General/ Directors-General/Directors must keep the Auditor-General informed of their office and residence telephone numbers as well as 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, of all officers on letters, statements, accounts, certificates or reports being clearly legible, and if any person empowered to sign such document does not sign legibly he should be required by the Accountant General/Director-General/Director to cultivate a formed and legible signature, and in all cases the signature of the officer signing them should be typed below the hand signature. The Accountant-General / Director-General / Director should ensure that officers who are entrusted with the duty of signing cheques have formed and legible signatures.

### ISSUE OF AUTHORITY FOR PAYMENT

46. In each accounts office there should not ordinarily be more than three Accounts officers who are empowered to issue authorities for payment to other accounts officers, whether in the form of letters, or encasement on vouchers. The number can however, be increased with a proper justification and with the

approval of the Deputy Auditor-General (A&C). Specimen signatures of these officers should be sent to all other audit offices on a separate sheet of paper duly attested by the officer signing the forwarding letter.

Every authority for payment should be stamped with special seal which should remain in the personal custody of the officer who is authorised to sign it, specimen impressions, duly attested, having been supplied to all accounts and audit offices.

It is imperative that the officer who holds custody of seals be vigilant for safe custody and its handling, so that no unauthorised person uses them and in any case of misuse of seals resulting in fraud, the officer holding the seal will be personally responsible.

Before acting on such authority for payment, the sectional Accountant (BPS-16) of the authorized office should satisfy himself by comparison with the specimen signature on record that the signature on it is genuine and that it bears the impression of the special seal of the office of issue. In the case of a telegraphic authority, the payment should not ordinarily be made or authorised until the post copy of the telegram is received, any case of special urgency being specially brought to notice for orders.

#### **ISSUE OF AUTHORITY FOR PAYMENT FROM ACCOUNTS OFFICER TO THE BANKS, TREASURY OFFICERS AND DISBURSING OFFICERS WITHIN HIS AUDIT CIRCLE**

47. Every authority for payment issued to the Banks, Treasury Officers, and Disbursing Officers from an Accounts Office should be stamped with a special seal. The attested specimen impression of the special seal as well as the specimen signatures of all officers authorised to sign orders and authorities for payment should be supplied to the Banks, the Treasury Officers and Disbursing Officers within the Audit Circle.

Note:- The special seal referred to in paragraphs 46 and 47 should be got manufactured at the Pakistan Mint and not by any private engraver.

#### **AMENDMENT AND INTERPRETATION OF RULES**

48. When an Accountant-General/Director-General/Director notices in the course of audit duties, a rule in an authorised code which in his opinion, is defective and requires either an authoritative interpretation or modification:-

(i) he will, in case where the rule admits naturally of a definite audit decision being given, give the audit decision according to

the terms of the rules and then refer for the modification of the rule which he considers essential,

- a) to the Provincial Government, when the rule appears in an authorised code of the Provincial Government and is also a rule which can be amended by that authority without reference to the Auditor-General;
- (b) to the Federal Government when the rule appears in an authorised code of that Government or is a rule in respect of which the power of interpretation rests with the Government; and
- (c) to the Auditor-General in all other cases:
  - (ii) he will in all cases where the rule is really so ambiguous on the point at issue as not to admit of a definite audit decision or the expenditure involved is so large as to make it inexpedient to anticipate what might be considered a certain decision by competent authority, refer to the Auditor-General for advice; the reference should be framed in concrete terms, the actual facts of the case being fully described.

### MANUAL OF AUDIT INSTRUCTIONS

49. Audit interpretations given by the Auditor-General, whether on his own authority or with the concurrence of the Federal Government, which he thinks should be issued as Audit Instructions are compiled by the Auditor-General as the Manual of Audit Instructions.

### PROCEDURE FOR OBTAINING LEGAL ADVICE.

50. In exercise of powers conferred by clause (a) of Rule 8-B of Order XXVII of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908), the Federal Government have, in the Province mentioned in the first column of the Schedule given below, appointed the officers specified in the second column thereof, as Government pleaders for the purpose of the said Order in relation to any suit by the Federal Government, or against a public officer in the service of that Government in court in the provinces specified in the schedule given below:

Federal Government	Attorney-General of Pakistan
Punjab	Advocate General of Punjab
Sind	Advocate General of Sind
NWFP	Advocate General of NWFP
Balochistan	Advocate General of Balochistan



The services of these prosecutors in so far as litigation under the Civil Procedure Code is concerned can be obtained. On matters concerning the Federal Government or on other matters of importance, where legal advice is to be sought a detailed and clear report to the Auditor-General should be furnished who in turn will obtain advice from the Ministry of Law and Parliamentary Affairs (Law Division). The legal cases should be processed in accordance with the following instructions:-

- A. No Civil Suit or legal proceedings shall be instituted or initiated on behalf of the Federal Government by any Division/Department without the prior consultation with the Law Division.
- B. When the Administration/Division/Department considers it advisable that a suit or legal proceedings be instituted on behalf of the Government, a detailed and clear report should be furnished to the Law Division. If the Law Division agrees it will nominate a counsel to file and conduct the suit or legal proceedings.
  - i) The circumstances which, in the opinion of the administrative Division/ department, render institution of the suit or legal proceeding necessary.
  - ii) The subject of the claim and the relief sought.
  - iii) The steps which have been taken so far to obtain satisfaction of the claim.
  - iv) The pleas or objections, if any, which have been urged by the opposite party against the claim.
  - v) The evidence, which is believed to be obtainable and which it is proposed to be produced in support of the claim.
  - vi) Any other facts which are considered material or relevant to the case.
  - vii) List of property, movable and immovable, and/or securities from which it is proposed to realise the amount claimed, if decreed.
- C. After the Law Division has examined the case and nominated an Advocate to defend/conduct it in a Court of Law, a responsible

officer of the Administrative Department concerned well conversant with the facts of the case and preferably stationed at or near the seat of the court, should contact and brief the counsel at the earliest and well before the next date of hearing of the cases.

- D. If the decision is either wholly or partially adverse to the Government, the matter should be reported immediately to the Solicitor. Complete record of the case alongwith copies of judgement and decree sheet should be sent to him thereafter as soon as these copies become available.
- E. A decree favourable to Government only be executed by the court which passed it. If an appeal is instituted by the opposite party and the execution of the decree is stayed by the order of the court, the interval before the decision of the appeal should be made use of in making enquiries as to the property of the judgement debtor.

All expenses in criminal cases are payable by the Administrative departments concerned. All expenses in the conduct of litigation including costs payable to the other party under the decree or order of the court, are payable by the Law Division out of the funds placed at its disposal. The penal costs ordered by the court to be paid to the other party for any default on the part of the Government and the charges payable are to be paid by the administrative departments concerned.

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

51. 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-D should be followed. The requisitions should be dealt with as indicated below.

**A- BILLS, VOUCHERS, ETC., WHICH FORM PART OF THE ACCOUNTS RECORDED IN RESPECT OF THE TRANSACTIONS OF A PROVINCIAL GOVERNMENT-** The Accountant-General may permit the production of such documents with the prior concurrence of the Provincial Government in consultation with their legal advisers in each case. It is for the Provincial Government to decide whether it would be more convenient to give the Accountant-General authority to deal with such requisitions.

**B- BILLS, VOUCHERS, ETC., WHICH FORM PART OF THE ACCOUNTS RECORDED IN RESPECT OF THE TRANSACTIONS OF THE FEDERAL GOVERNMENT-** The Accountant General may deal finally with requisitions in all cases in which he is satisfied that there is nothing in the documents asked for which attracts the operation of Section 123 or Section 124 of the Evidence Act, reproduced in Annexure-D. All other cases should be referred to the Federal Government for specific orders.

**C- DISCUSSIONS, OPINIONS, CORRESPONDENCE, ETC., WHICH MAY OR MAY NOT HAVE A BEARING ON THE ACCOUNTS-** All requisitions for such documents 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. The Auditor-General will himself ask for the orders of Government in cases in which he feels it necessary to do so.

Note: Privilege should be claimed for the original drafts in all cases.

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

52. 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:

1. Federal
2. Punjab
3. Sindh
4. NWFP
5. Balochistan

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.

53. The following cheque forms intended for the use of Federal and Provincial Government offices are printed at the Pakistan Security Printing Corporation:-

Cheques for use in the -

- (a) Civil Department
- (b) Public Works Department

- (c) Forest Department
- (d) Non-Government Institutions and Local Bodies which bank with treasuries
- (e) Offices having personal ledger accounts with treasuries.
- (f) Pre-audit Department of an Audit office.

54. The cheque forms printed at the Pakistan Security Printing Corporation (see paragraph-53) are supplied to Treasury Officers/Distt. Accounts Officers by the Accountants-General, who submit to the Managing Director, Pakistan Security Printing Corporation, separate annual indents (in the prescribed form) for forms required for the use of officers, and non-government institutions and Local Bodies banking with (1) the Federal Government and (2) Provincial Government. The indents for the various classes of cheque forms required by the Accountant-General, etc. should be placed on the Managing Director not later than the first week of April each year and should cover the requirements for the twelve months from 1st July to 30th June. If any changes are proposed to be made in the existing cheque forms, such changes (together with specimen forms) should also be communicated to the Corporation. The Corporation would print the cheque forms required and supply them to the Accountant-General, etc., on payment in accordance with the procedure, for billing and payment laid down by the Federal Government. Accordingly, the provision for the expenditure on this account should be made in the Federal Budget as a part of the contingent expenditure of the offices of the Accountant-General, etc. in respect of the cheque forms required for Federal Government payments and in the Provincial Budgets under the appropriate heads of accounts in respect of cheque forms required for the Provincial Government payments. The receipts on account of the recovery of the cost of the cheque from Local Bodies, etc. should be accounted for under the normal rules governing the classification of recovery of expenditure.

**Note:** The Cost of Pre-audit cheque forms, required for Federal Government Payments and Provincial Government Payments, is borne, by the Federal Government and the Provincial Governments respectively.

55. Forms of cheques should be bound in books with counterfoils, separately for forms of each kind. Each book should bear a number which should be repeated upon each form contained in it, together with the consecutive number of the form. On the cover of the book there should be an order to keep it under lock and key in the personal custody of the drawing officer.



56. The stock of forms of cheques required for issue to the DAO's and treasuries must be stored in strong cupboards or boxes of sufficient breadth, secured with good locks of which the keys should be kept by a Gazetted Officer. A Stock Book should be maintained and stored separately in the store cupboard or box, and also arranged in such a manner that a later serial number never be issued before an earlier one. An account of issues should also be maintained and the stock book should, on each occasion of issue, be brought to the Gazetted Officer for initials at the same time as the invoice is brought for signature. The Gazetted Officer should obtain proper acknowledgements for all issues. Stock should be taken at least once a year and the fact noted in the Stock Book over the signature of the stock taking officer.

### STANDARD FORMS

57. Certain forms have been standardised for printing for use in Accounts and audit Offices. These are obtained in accordance with instructions issued by the Controller of Printing and Stationery. Other forms are printed as special forms.

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

59. The Book of Account Forms contains samples of all forms not included in any prescribed code, the printing of which centrally for use by officers subordinate to the Federal Government has been authorised. The various Audit and Account Codes indicate which of the forms mentioned therein have been standardised and which can be printed as special forms. Other forms the printing of which has been authorised as special forms for use in individual Account and Audit Offices and which are not of general application in all Accounts/Audit Offices, should be shown in the local office manual. This class of local forms is indicated by the letters pertaining to the particular series to which they relate as numerators and the letter or letters indicative of the office in which they are to be used as denominators. The letter or letters to be used by different Accounts and Audit Offices are shown below:-

<u>Office</u>	<u>Abbreviations</u>
Accountant-General, Pakistan Revenues	AGPR
Accountant-General, Punjab.	AGP
Accountant-General, Sindh.	AGS

Accountant-General, NWFP.	AGF
Accountant-General, Balochistan.	AGB
Director, Industries, Supplies and Food.	DISF

Thus the number of form No. S.Y.1 printed in the office of the Accountant-General, Pakistan Revenues will be S.Y.1. The number of this form AGPR

to be used in the office of the Accountant-General, Punjab will be G.P.F.19. Similarly the number of G.P.F.19 to be used in these two offices will be AGP

G.P.F.19 and G.P.F.19  
AGPR                      AGP

### SUBMISSION OF APPLICATIONS FOR ADDITIONAL ESTABLISHMENT

60. A demand for additional establishment made to the Auditor-General must be supported and justified by statistics of work, the unit adopted in each case being 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

61. 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 Accountant 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 Accountant 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 computerised should be maintained.

62. Every officer, upon receiving 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 specially to the contrary it will be assumed that he received the Library in good order. This applies to a relieving Librarian as well.

#### FILING OF PAPERS

63. Classified "Guard Files" containing copies of important orders should be maintained in each office for consultation purposes. It may be useful for the Accountant-General/Director-General/Director to conduct a periodical review of these files.

64. The work of filing papers, vouchers and accounts must receive the most careful attention. Prompt and methodical performance of this duty affects greatly the smooth and efficient working of an office. It is one of the functions of the Accountant-General/Director-General/Director to see that a proper system of filing exists and that it is worked as devised under responsible supervision. The following general instructions should be observed:-

- i. Records should be weeded and destroyed (See Chapter-XI) at regular intervals and not allowed to accumulate.
- ii. No paper should be filed without an order of at least the Accountant of the Section.
- iii. Vouchers and accounts should be filed according to their nature and year.
- iv. File should be maintained according to subjects, general orders always being kept separately from correspondence relating to individual cases governed by those orders. General orders should be filed in a compact file containing all current orders on



the particular subject even if they are issued in different years. An index of the general files should be kept in each section concerned.

- v. Current files and papers kept in Sections should be neatly arranged, properly indexed and divided into groups such as urgent, current, pending etc.
- vi. Records which are not constantly required for reference should not be kept in the Sections but sent to the record room where proper indexes of them should be maintained.

#### SUPPLY OF CODES

65. Every Gazetted Officer, Divisional Accountant and SAS passed clerk 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 an other office. Corrections issued from time to time will be supplied by the Accountant-General/Director-General/Director but the Government Servant himself will be responsible for the proper maintenance of these books.

66. The bonafide candidates preparing for the Subordinate Accounts Service (SAS) examination within a reasonable time and desirous of the concession, may be supplied with priced Publications of the Federal Government, the Provincial Government and the Auditor- General, together with sets of corrections thereto, at 50% of the cost price, 25% being met out of the contingent grant of the office and the remaining 25%, being covered by the discount allowed by the publishing department.

#### CYPHER CODE

67. The Finance Ministry Cypher Code must remain in the personal custody of the Accountant-General who will himself compose and write all messages sent in it. The Cypher Code of the State Bank is also confidential and should be kept locked up in the custody of a senior Gazetted Officer.



### ABBREVIATED TELEGRAPHIC/FAX ADDRESSES

68. All Accountants-General/Directors- General/Directors are required to keep the Auditor-General informed of their current registered abbreviated telegraphic, Telex and Fax addresses, both foreign and inland. The present telegraphic, Telex and Fax addresses are given below:-

Sr. No.	Name of office	Addresses		
		Telegraphic	Telex	Fax
1.	Auditor-General	AUDIT LAHORE	44101 AUDIT PK	877407/875021  851881
2.	Accountant-General, Pakistan Revenues, Islamabad.	ACCOUNTS ISLAMABAD	54132 AGPRTK	
3.	Accountant-General, Punjab, Lahore.	ACCOUNTS LAHORE	44640 AGPK	236047
4.	Accountant-General, Sindh, Karachi.	ACCOUNTS SINDH	25930 AGPK	433556
5.	Accountant-General, NWFP, Peshawar.	ACCOUNTS PESHAWAR	52457 ACCTTS	276243
6.	Accountant-General, Baluchistan, Quetta.	ACCOUNTS QUETTA	78239 QUETTA	43511 AGBNPK
7.	Director-General Audit Defence Services, Rawalpindi.	DEFAUD RAWALPINDI	-	-
8.	Director, Industries, Supply & Food, Karachi.	SUPACT KARACHI	23137 SUPLS PK	-
9.	Director-General, Audit Railways, Lahore.	RAILAUD LAHORE		
10.	Director-General, Commercial Audit, Karachi.	COMAUDIT KARACHI	25115 AGPRK PK	-
11.	Director-General, Audit (Works), Lahore.	AUDITWORKS LAHORE	-	-
12.	Director-General Audit, Revenue Receipts, Lahore.	RECEIPT AUDIT	-	-
13.	Director-General, WAPDA Audit, Lahore.	WAPDA AUDIT	44869 WAPDA PK	-

14.	Director-General, Performance Audit, Lahore.	PER AUDIT	-	-
15.	Director-General, Performance Evaluation Cell, Lahore.	AUDIT	-	-
16.	Director-General, Audit & Accounts Training Institute, Lahore.	AUDIT	-	213491
17.	Director-General Audit, Punjab, Lahore.	-	-	356959
18.	Director-General Audit, N.W.F.P, Peshawar.	-	-	71000
19.	Director Accounts (Works), Lahore.	-	-	-
20.	Director-General Audit, PT&T, Lahore.	-	-	325059

### CHAPTER-III – CONSTITUTION OF ACCOUNTS GROUP AND INTER-DEPARTMENTAL CADRE.

69. Following the introduction of the administrative reforms by the Prime Minister on 20th August, 1973 and the abolition of services, the president was pleased to constitute an occupational group called the Accounts Group which comprises all posts in:-

- (i). The Pakistan Audit & Accounts Department, the Pakistan Military Accounts Department and the Railway Accounts Department;
  - (ii) The office of the Chief Accounts Officer, Ministry of Foreign Affairs and its sub-offices;
  - (iii) 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 and Divisions of the Federal Secretariat.]
- (a). The broad framework of rules and regulations within which the Group functions are outlined below:-
- (i) From BPS 1 to BPS 17- Each Department operates separately as before except with regard to BPS-17 posts included in the Inter-Departmental Cadre vide para-ii below.
  - (ii) **Inter Departmental Cadre-(a)** All posts in BPS-17 which were formerly borne on the cadre of the former Accounts Services (except Telephone and Telgraphs department and Pakistan Post Office Department) are to be borne on an Inter-Departmental Cadre. Posts in BPS-17 sanctioned after 20th August, 1973 are distributed between the Departmental and Inter-Departmental Cadres in the ratio of 3:1. The Inter- Departmental Cadre , in addition, comprises all posts in BPS-18 and above in the Accounts Group. Officers of the Inter-Departmental Cadre are transferable from one Department to the other.
- (b) Appointments to posts in BPS-17 on the initial formation of the Inter- Departmental Cadre are made by allocating posts to the promotee officers and the direct recruits in BPS-17 in the ratio of 50:50 on year to year basis. Future appointments to BPS- 17 posts in the cadre are also

made by allocating vacancies arising in that grade to officers of the Departmental Cadre and the direct recruits in the ratio of 50:50. The ratio was subject to review after every 5 years.

70. Deleted.

71. The number of BPS-17 officers of a department approved for induction in the Inter- Departmental Cadre do not exceed 50% of the number of BPS-17 posts contributed by that department to the Inter Departmental Cadre.

- (a) **RECRUITMENT:** The probationer officers recruited on the basis of results of the competitive examination held by the Federal Public Services Commission who, after allocation to the Accounts Group complete an integrated training at the Civil Service Academy, undergo departmental training, followed by an examination conducted by Federal Public Service Commission. Thereafter, they are posted to a particular Accounts Department. They ordinarily remain in that Department until they get promotion to the next higher grade.

[Authority:- O.M. No.1/2/74-ARC, dated 23rd January, 1974 as amended vide O.M. No.2/1/75-ARC, dated 3-3-1976]

72. **TRAINING PROGRAMME AND EXAMINATION** - (1) Every probationer undergoes training in such training institutions and at such places and for such periods as the Government may specify.

- (a) A probationer has to qualify every examination to the satisfaction of the head of the training institution where he is undergoing training.
- (b) In addition to 1400 marks of CSS examination, 500 marks are allocated for initial training programme, 600 marks for specialized training programme and 1000 marks for the final passing out examination.
- (c) Every probationer is required to qualify the Final Passing Out Examination in the subjects approved by the Government.
- (d) The maximum of 1000 marks allocated for final Passing Out Examination are distributed among the subjects as approved by the Government.



- (e) A probationer who fails to qualify in any subjects in the Final Passing Out Examination is allowed two more chances to appear in the examination to be held subsequently in such subject or subjects.

#### **EFFECT OF UNSATISFACTORY COMPLETION OF TRAINING PROGRAMME**

73. If on the conclusion of a training programme, the performance or conduct of a probationer is determined by the head of the training institution to be unsatisfactory, the Government may require such probationer to undergo such further training as it deems fit.

- (a) If a probationer is prevented by sickness or any other adequate cause from completing a training programme to the satisfaction of the head of the training institution the Government may require him to undergo such further training as it deems fit.

#### **(b) PROBATIONER MISSING THE FINAL PASSING OUT EXAMINATION**

If after completing his training to the satisfaction of the head of training institution, a probationer is prevented by ill health or other adequate cause from taking, in full or in part, the Final Passing Out Examination, the Government may arrange for him to be examined specially.

#### **(c) PROBATIONER FAILING TO QUALIFY IN THE FINAL PASSING OUT EXAMINATION**

- (i) A probationer who fails to qualify in the Final Passing Out Examination, his increments are withheld until he qualifies such examination.
- (ii) A probationer who fails to qualify in the Final Passing Out Examination in three attempts is liable to be removed from service.
- (iii) Absence from the Final Passing Out Examination without permission of the Government, is deemed to be a failure to qualify in that examination.

**(d) SENIORITY**

The seniority of the probationers is determined by the Government after Final Passing Out Examination.

(i) Inductees who join the initial training programme are given notional marks in a manner that each inductee has the same marks as the senior most probationer of the occupational group in which the inductee has been inducted.

(ii) Inductees who join a specialized training programme are given notional marks equal to the marks obtained by the senior most probationer of the occupational groups including the marks in the initial training programme.

(iii) For the purpose of determining the inter-se-seniority of the probationers who commence their training with initial training programme, the marks obtained by a probationer in the competitive examination of the Commission or his notional marks, as the case may be, are added to the marks obtained by him in the initial training programme, specialized training programme and the marks obtained by qualifying the Final Passing Out Examination in his first attempt.

(iv) For the purpose of determining the inter-se-seniority of the inductees who commence their training with the initial training programme or a specialized training programme, the notional marks given to such an inductee and the marks obtained by him in the initial training programme and/specialized training programme, as the case may be, are added to the marks obtained by him by qualifying the Final Passing Out Examination in the first attempt.

(v) **PROBATION:** The period of probation of a probationer is two years or such period as the Government may extend for successful completion of training programme.

(vi) **BOND-** A probationer before the commencement of the training, executes a Bond, with a surety, to refund in the event of his failing to complete his training or resigning

from his service during the period of training or within three years thereafter, all such amounts paid to him or spent in connection with his training.

- vii) **PENALTY-** (1) A probationer who fails to comply with the provisions of these rules, or to obey any orders which he may receive from the Government or from the provincial Government under which he is serving or from the head of institution or from any faculty member of the training institution or an officer under whom he may be receiving field training, or who neglects his probationary studies, or is guilty of conduct unbecoming of an officer is liable for removal from service or to such other action as the Government may direct.

(2) Before a probationer is removed from service he is given an opportunity to show cause.

#### **SPECIALIZED TRAINING PROGRAMME.**

74. Satisfactory completion of probationary period and qualification of departmental/final passing out Examination is essential for retention in service. Unless otherwise directed by the Auditor-General, Probationers are on specialized training in the Audit & Accounts Training Institute, Lahore for a period of nine(9) months. The programme of training in the departmental work will be prepared by the Director-General, Audit & Accounts Training Institute, Lahore on the basis of the programme described in paragraphs-74 and 76.

The objective of specialized training programme is to develop a core of professionally qualified Audit and Accounts Managers to enable them to effectively manage various audit and accounts offices of the Pakistan Audit Department. The objective should be achieved through appropriate skills and attitudes through teaching of relevant subjects and use of other teaching methods.

75. Deleted.

76. The above objectives shall be achieved by motivation, morale boosting and climate setting for professional & personality development through:

Academics (Phase.I&II Course) Group exercises and Workshops.  
Practical Training, dissertation in the field,

Study Tours of Pakistan.

Local visit of Organizations at Lahore.  
Extension Lectures, Discussions, Workshops.

Games/Sports.

Extra curricular activities.

**76(a) PRINCIPLES FOR THE TRAINING PROGRAMME.**

The following principles are to be followed in preparing and in carrying out a programme of training for a probationer:

- (i) Knowledge in full detail of the structure of Provincial Governments is essential for efficiency in the work of the Pakistan Audit Department.
- (ii) It is impossible for a learner to obtain practical experience in accounting work unless he works himself on various processes from the preparation of bills in an initial account office to the compilation of the consolidated abstract.
- (iii) The probationer's knowledge of rules and regulations need not be detailed. He should know the processes of audit, the registers used and the method of check; his training should teach him how to use the constitution, statutory rules and regulations and financial orders rather than demand an accurate verbal knowledge of individual rules.
- (iv) As much contact as is possible with the executive Government secured by practical training in executive offices and by his assisting in inspections.
- (v) A sense of practical responsibility is brought out by actual relation of codal Provisions to the actual problems in an accounts and audit office; this is secured by the probationer's being given charge of a small portion of the work in each branch in which he studies.

**76.b** The Director-General Audit & Accounts Training Institute, Lahore is required to ensure that the probationers get a thorough grounding in Accounting and Auditing work.



76.c The following are the subjects for departmental training:-

- 1) Government Accounting-I
- 2) Government Auditing(With Books)
  - (a) Civil
  - (b) Post, Telegraphs & Telephones
  - (c) Military Auditing
  - (d) Railway Auditing
  - (e) Works Audit
- 3) Management Information Systems
- 4) Service and Financial Rules
- 5) Government Accounting-2
  - (a) Public Works Accounts
  - (b) Post office and T&T Accounting
  - (c) Military Accounting
  - (d) Railway Accounting
- 6) Commercial Accounting
- 7) Cost Accounting
- 8) Precise and Drafting
- 9) Organization and Office Management.
  - a) Organizational set up of Pakistan Audit Deptt.
  - b) Office Management
  - c) Personnel Management in Auditor-General's Deptt.
- 10) Workshops
  - a) Service and Financial Rules
  - b) Government Accounting
  - c) Government Auditing
    - Civil
    - Works
    - PT&T
    - Railways

The Director-General Audit & Accounts Training Institute ensures that through out their training the probationers get a certain amount of practice in precise and draft and that they are encouraged to express themselves properly on paper.

77. Keeping in view the provisions of paras 74 & 76, the Director-General Audit & Accounts Training Institute prescribes the actual detail of work to be done in each period found suitable to the capacity and progress of the probationer.

78. The Director-General Audit & Accounts Training Institute should obtain periodical reports and satisfy himself by personal inquiry and otherwise that the probationer is acquiring the requisite knowledge of the work of the office.

79. The course of training for any probationer who may have previously served in a Government office may be modified with the approval of the Auditor-General, due regard being paid to the nature of the work performed by him and the examinations which he has passed during his previous service.

#### DEPARTMENTAL EXAMINATION

80. The training programme consists of two phases. After the completion of each phase a departmental examination is held in the subjects detailed in paragraph-76(c). A final passing out examination has also to be passed after completion of the training.

81. A probationer who obtains 40% of the marks in a subject is held to have passed in that subject and is not re-examined in any paper in which he has already passed.

81(a) Unless otherwise directed by the Auditor-General, probationers are counted against sanctioned strength of the office to which they are posted after completion of the training and passing the final passing out examination.

82. The departmental examination is conducted in accordance with the existing rules prescribed for conducting of examinations.

83-88 Omitted.

#### POSTINGS AND TRANSFERS

89. Postings and Transfers from one office to another of all officers are made by the Auditor-General. The Accountant-General/Director-General, may make postings within his office.

90. Initial postings on completion of training are arranged as far as possible on the basis of performance during the two phase tests.

While the Auditor-General's office attempts to post every one to the station of their choice, they normally do not guarantee the office or department of choice. However, as an incentive the first ten probationers on merit in combined phase test result, will get postings in choice stations and offices. Failure to appear in any phase test will be construed as failure for this purpose and an automatic zero will be awarded for fixing merit for posting purposes.

91. Omitted.

92. Accountants-General/Directors-General/ Director may deal finally with applications for leave on full pay upto four months of officers holding charge in BPS-17 serving in their own offices or in the offices under their control.

93. Other applications should be forwarded with recommendations of the Accountant-General/Director-General to the Auditor-General.

Note-1 If leave is refused in any case, the reasons for the refusal should be intimated to the Auditor-General.

Note-2 All grants of leave and the date of departure and return from leave shall be reported to the Auditor-General.

94. In making proposals for creation of temporary posts of Accounts Officers/Audit Officers in leave or other vacancies of the Pakistan Audit Department, the Accountants- General/Directors-General/Directors should keep in their mind that ordinarily no temporary post will be sanctioned unless the period of the vacancy is expected to exceed two months. The heads of the department are required to observe the orders issued or amended from time to time, on the subject by the Ministry of Finance/Auditor-General.

95. The Auditor-General can deprecate prefixing or affixing holidays to leave specially in cases where a change in the heads of offices is involved. In cases in which requests for permission to prefix or affix holidays to leave are supported by the Accountant-General, it should be stated specifically whether the holidays are such as may be prefixed or affixed to leave under the rules and whether the conditions laid down in supplementary Rule-209 are likely to be fulfilled on the presumption that the officer will come back to the same office. On the return of the officer from leave, the Accountant-General/Director-General will assure himself that the conditions implicit in the sanction are satisfied, and if they are not satisfied will refer the case to the Auditor- General for orders.

96. All officers before proceeding on leave should report to their officer incharge of their addresses/telephonic contacts during leave.



97. All officers on returning from leave out of Pakistan should intimate to the Auditor- General well before time the date and flight by which they intend to reach Pakistan and ask for the orders of posting if not already received or for confirmation of orders received previously.

98. Officers who take leave on grounds of ill health, whether on medical certificate or otherwise should submit to the Auditor-General a medical certificate of fitness under Fundamental Rule 71 in time. In the absence of a certificate of fitness or of any other advice, it will be assumed that the absentee is not fit to return to work on due date but will apply for extension of leave on production of a proper medical certificate.

#### PERFORMANCE EVALUATION REPORTS

99. All Accountants-General/Directors-General should send Performance Evaluation Reports in the prescribed form on each officer confidentially to the Director Administration by name by the 31st January each year. The Confidential Reports of the Accountants/Directors-General/Director shall be written by their respective Dy. Auditors- General and countersigned by the Auditor-General. Reports of the Deputy Auditors-General are written by the Auditor-General. One copy of each of reports is sent to the Establishment Division and one copy is kept with the Director Administration except reports of the B-21 Officers and his own report which are kept by the Auditor-General.

100-105 Omitted.

106-114 Omitted.

115. 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.

116-117 Omitted.

#### ABSENCE OF HEADS OF DEPARTMENTS FROM HEADQUARTERS

118 All the Heads of Department may at their discretion avail Casual Leave to the extent that their total absence from office, including holidays, does not exceed eight days and does not involve outstation absence. They should intimate to the Auditor-General in writing whenever they propose to leave Headquarters on duty or casual leave or during holidays. The address during absence should also be intimated to the Auditor- General. Casual Leave exceeding this period, will be sanctioned by their respective Deputy Auditors-General/ Directors-General/ Accountants- General as the case may be. The



heads of department may grant Casual Leave to the officers working under them to any extent permissible including casual leave for Rest and Recreation. Copies of sanctions granting casual leave for the purpose of Rest and Recreation should, however, be endorsed to the office of the Auditor-General.

119. Grade-wise seniority lists are required to be prepared vide sub section(1) of Section(8) of the Civil Servants Act-1973.

**CHAPTER-IV****ACCOUNTS/AUDIT OFFICERS****Recruitment**

120 The post of an Accounts/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 Accounts/Audit Officer with the assistance of the staff posted with him. Appointment to this post is made ordinarily by promotion from the Accountants. No one has any claim to such promotion as a matter of right and the Auditor-General reserves to himself the power to make appointments otherwise than through promotion from the Subordinate Accounts Service.

121. Promotions to the post of Accounts/Audit Officers are made from the cadre of Accountants on the basis of seniority-cum-fitness. The Departmental Promotion Committee reviews the Seniority list, information about the disciplinary cases and the ACRs for the last five years and the names are recommended to the Establishment Division on the basis of evaluation thus made for approval for regular promotion as Accounts/Audit Officer in BPS-17.

122. Appointments by promotion to the grade of Accounts/Audit Officers where the vacancies exist are made in accordance with the procedure laid down in para 121. However, in cases where posts of Account/Audit Officers have to be filled urgently for short periods, the prescribed procedure for promotion and appointment on current charge basis is to be followed. Accountants-General/Directors-General are competent to make appointments on current charge basis 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. within a month.

Note-1 When a Government servant has served continuously for three years or more as Accounts/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 supersessions, the character roll not only of the person recommended but also of those whom it proposes to supersede should be sent for reference.

- 123(i). Promotions to the posts of Accounts/ Audit Officers are made only from the Accountants BPS-16, except as otherwise provided in para 120, in consultation with the Establishment Division.
- (ii) Selection Grade/Moveover. Selection grade to the non-I.D.C Accounts/Audit Officers has been allowed with effect from 01-08-1992. The officers after getting selection grade in BPS-18 will also be entitled to moveover to BPS-19.

### POSTINGS AND TRANSFERS

124. The Accounts/Audit Officers shall be liable to serve any where 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:

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

Provided further that where an Accounts/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.

124(a) Separate department wise seniority lists are required to be maintained for all posts in BPS-1 to 17 on the basis of continuous regular officiation in the grade. To meet shortages 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.

### LEAVE

125 The Accountants-General/Directors-General deal with all kinds of leave in respect of the Accounts/Audit Officers posted in their respective offices. Leave for 120 days can be sanctioned by the Accountant-General/Director-General /Director to an officer of BPS-17 (including IDC).

126 Accounts/Audit Officers before proceeding on leave should report to the heads of the offices concerned their telephonic contacts, if they have and addresses during the leave.

**CONFIDENTIAL REPORTS**

127 The Performance Evaluation Reports of the Accounts/Audit Officers are maintained in the prescribed form (S-121 G) in duplicate. These are written by the Deputy Accountant-General, Deputy Director or the immediate officer incharge and are countersigned by the respective Additional Accountants-General/Director or the next higher authority as the case may be. The Performance Evaluation Reports of the Accounts/Audit Officers working directly under the Accountants-General/Directors-General will be written by the respective Accountant-General/Director-General and will be countersigned by the Deputy Auditor-General(A&C). The original copy is kept by the respective Accountants-General/Directors-General/Directors, where they are serving. In case of deputation, the PER would be written by the borrowing department to whom the Accounts/Audit Officer has been sent on deputation. Duplicate copy of the Performance Evaluation Report is sent both by the AG/DG/Director and borrowing department confidentially by name to the Director Establishment so as to reach him by 31st Jan. each year.

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.

128-134 Omitted.

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

136. Omitted.



**CHAPTER.V – SUBORDINATE ACCOUNTS SERVICE****Section.I-Organization of the Subordinate Accounts Service**

137. The Subordinate Accounts Service is a Federal Subordinate Service for supervision of work at subordinate level of the Pakistan Audit & Accounts department.

138. The branches of the Service are as follows:-

- i) General Audit and Accounts Branch
- ii) Revenue Receipt Audit Branch
- iii) Defence Audit Branch
- iv) Railway Audit Branch
- v) Post Telegraph & Telephone Audit Branch
- vi) Supply Audit Branch
- vii) Commercial Audit Branch
- viii) Income Tax Audit Branch

For regulations and orders regarding appointment, conditions and service etc., of the Subordinate Accounts Service of these branches the local manuals may be referred.

139. Appointment to the Subordinate Accounts Service- Those persons who pass departmental examination prescribed in section.II of this Chapter are eligible for appointment to the Subordinate Accounts Service.

33% of the posts in the SAS cadre are also filled by promotion from Audit/Accounts Assistants on the basis of seniority-cum-fitness.

[Auth: No.F.6(22)/72-E-IV/1468 dt:24-7-1973].

Auditors/Audit Assistants who qualify ICMA or any other equivalent professional examination will be exempted from passing the SAS examination and will be considered for promotion as SAS qualified persons.

Auth:F.D's O.M.No.F.4(17)/74-Exp.IV dt 09-4-1977.

140. 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 Subordinate Accounts Service are made by the Accountants-General/Directors-General/Directors partly by the recruitment of S.A.S. probationer/Apprentices in accordance with paragraph-142 but mainly by promotion of the eligible officials in their offices and the Divisional Accountants under their control (always subject to the conditions that the eligible persons are

also qualified in the opinion of the appointing authority by ability, character and experience to discharge adequately and efficiently the duties required for the incumbent of a post in the Subordinate Accounts Service).

141. No exclusive vested right of appointment to the subordinate Accounts Service can be claimed by any class of employees in the Pakistan Audit Department and the Auditor-General may make appointments of any person not belonging to the categories mentioned in paragraph-140.

#### APPRENTICE/PROBATIONER ACCOUNTANTS.

142. 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 Probationer Accountants (BPS-16) in the Pakistan Audit Department.

#### INITIAL RECRUITMENT EXAMINATION

- (a) The selection of probationer will be made by the Federal Public Service Commission. The pre-qualification will be graduation with any combination of subjects. B.Com. degree will be a preferable qualification.

#### AGE LIMIT

- (b) A candidate for appointment as probationer Accountant must not be of more than 27 years of age on the closing date for the receipt of applications. Provided that for Government servants who have completed at least 2 years continuous service on the last date of receipt of applications, the upper age limit would be relaxed upto 35 years of age. Provided further that upper age limit will be relaxed by 3 years in respect of candidates belonging to Scheduled Caste, Buddhist Community, Recognized Tribes, Azad Kashmir and Northern Areas of Gilgit, Skardu and Diamir Districts and by 2 years in the case of candidates who have served in the Armed Forces of Pakistan including National Service in the Armed Forces of Pakistan under the Pakistan National Ordinance Code, 1970 other than on regular basis in accordance with the instructions issued by the establishment Division.

**SYLLABUS**

c) The competitive Examination will consist of three papers:-

- i) English
- ii) General Knowledge
- iii) Elementary Mathematics

[The minimum standard of English and General Knowledge will be that of Bachelor's Degree of a University in Pakistan. However, question paper in Elementary Mathematics will be of Matriculation Standard].

(d) Each paper will carry 100 marks and will be of two hours duration except the paper in English which will be of three hours duration. Qualifying marks will be 40% in each paper and 45% in the aggregate. The candidates qualifying in the written examination will have to appear in viva-voce carrying 100 marks. Qualifying marks in viva-voce test will be 33%.

(e) The Competitive Examination will be held by the Federal Public Service Commission at the centres and on the dates to be announced by the Commission.

(f) No T.A/D.A will be admissible to the candidates for appearing in the Competitive Examination including viva- voce Test.

(g) No. T.A/D.A will be admissible to selected candidates for journey undertaken by them to join their duties in the Pakistan Audit Department.

**TRAINING AND EXAMINATION**

(h) The probationers will be given training in the following four phases:

**First Phase:** Four to six months training in subjects of Part-I of the SAS examination at the Audit and Accounts Training Institutes, specified by the appointing authority. On completion of training they will be required to appear in the SAS Part-I examination conducted by the Auditor- General.

**Second Phase:** Six months on the job practical training in the office to which a probationer has been allocated by the Auditor- General.

**Third Phase:** Four to six months training at any of the Audit and Accounts Training Institutes in subjects of Part-II of the SAS examination. This phase will commence after the Probationer has passed SAS Part-I examination.



On completion of this phase, he will be required to appear in the SAS Part-II examination conducted by the Auditor-General of Pakistan.

Fourth Phase: Six months on the job training in the office of the Pakistan Audit Department to which the Probationer has been allocated by the Auditor-General.

#### TERMS AND CONDITIONS

- (i) The period of probation will be two years. If no order is passed at the end of two years it will be deemed to have been extended upto three years.
- (j) After selection, the Auditor-General of Pakistan will allocate the Probationers to various offices and head of that office will issue appointment letter. They will be posted to Audit and Accounts Training Institute for training as indicated in sub-paragraph- (h). On completion of the training the Probationers will be required to join the office to which they have been allocated.
- (k) The Probationer Accountants will remain on probation till they have passed Part-I and Part-II of the SAS examination and are posted on regular basis as SAS Accountants.
- (l) The Probationers shall have to clear the SAS examination in parts as prescribed in the rules i.e. clearing Part-I before taking up Part-II. If successful, a Probationer shall be posted on regular basis as Accountant. If any Probationer fails to qualify each part of the examination in two chances he may be given one more chance for clearing each part by the Auditor- General. In case a probationer fails to clear Part-I and Part-II in the chances allowed to him, his services shall be terminated.

Note: Any examination missed after completion of 4-6 months of training will be considered to be a chance availed of.

- (m) During the period of probation, they will be entitled to minimum of Basic Pay Scale-16 and all allowances as admissible to Government officials, but no annual increment will be admissible till their regular appointment as Accountant.
- (n) Departmental candidates on appointment as Probationer Accountants will have the option either to draw their existing pay and allowances including supervisory duty allowance, if any, or pay and allowances mentioned in sub-para-m above which ever is favourable to them.



- (o) The Probationer, who immediately before his recruitment as probationary Accountant, was employed in any office of the Pakistan Audit Department fails to qualify the SAS examination would be reverted to the presumptive post on which he was working at the time of his appointment as a probationary Accountant.
- (p) in case a Probationer fails to qualify the SAS examination, his services will be terminated. The Auditor-General may consider to appoint him against a post of Senior Auditor (BPS-11) in any one of his office as an initial recruit on his written request through his office.
- (q) For the purpose of seniority, on qualifying the SAS examination a Probationer will be placed below all the Accountants available in that office including the departmental candidates qualifying in the same examination and also below the Accountants who get exemptions against 33% Prescribed Quota. The inter-seniority of Probationers in an office qualifying in the same examination shall be in order of total marks obtained in Part-I and Part-II of SAS examination.
- (r) A probationer 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 5 years service after passing the SAS examination.
- (s) A probationer on being selected will be required to execute an indemnity 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 in case he resigns or leaves service during the period specified in sub-para-r.

[Authority: Establishment Division O.M. No.13/2/84-R-5 dated 6.2.1985 and Federal Public Service Commission letter No.F.2/24/85/FPO dated 08-12-1987 and dated 29-3-1988].

143. Subject to the conditions in paragraph- 139 and subject also to the right of the appointing authority to make any special promotion in accordance with the same paragraph clerks or Divisional Accountants eligible for appointment to the Subordinate Accounts Service shall ordinarily be selected for appointment to the Subordinate Accounts Service in the order of the dates of their passing the examination.

143-A and 144. Omitted.

145. Appointment to the Subordinate Accounts Service is departmental promotion for purposes of the Federal Government's orders governing reservation of posts for various communities and regions and these orders shall, therefore, be followed in the case of direct recruitment to the SAS cadre to the extent these are applicable to such recruitment in a particular office or branch of the Audit Department.

146. **Conditions of transfer from one branch to another** - Transfers to and from the branches (vide paragraph-138) of the Subordinate Accounts Service are admissible only under the conditions explained in Section.II of the Chapter.

147. Transfers of Subordinate Accounts Service men (including Subordinate Accounts Service passed clerks) from one Accounts and Audit office to another are not ordinarily admissible. Transfer effected either in the Public interests or by mutual agreement are permitted by the Auditor-General on terms and conditions determined by him in each case in consultation with the Accountant-General/Director-General and in agreement with the persons so transferred.

148. Officials who pass the subordinate Accounts Service examination may be posted to the office of the Auditor-General of Pakistan or the Federal Government (Finance Division) on terms to be prescribed by the Auditor-General or by the Federal Government (Finance Division) in each individual case and this liability should be clearly stated in the office Manual or other published record of the conditions of first appointment.

148-A. **Confidential Reports**- The confidential reports on members of the SAS should be maintained by the heads of offices. The confidential reports will be recorded each year in the prescribed Form [No.S.121-A(Rev)].

148-b **SELECTION GRADE/MOVEOVER**. Selection grade in BPS-17 has been allowed to 33% of Accountants (BPS-16) w.e.f. 01-06-1991. They have also been allowed one moveover from the same date.

(Authority:- F.D.O.M.No.F-1(12)-Imp-11/91, dated: 19-08-1991).

SECTION.II [PART.I]

**REGULATIONS FOR THE DEPARTMENTAL  
EXAMINATION QUALIFYING FOR  
APPOINTMENT TO THE SUBORDINATE ACCOUNTS SERVICE.**

149. These regulations are applicable to all candidates appearing in any Branch of the Subordinate Accounts Service Examination except SAS Probationers/Apprentices, which have been discussed in paragraph-142.

150. The SAS examination is divided into two parts, and is held either once or twice a year, as considered necessary by the Auditor-General. The examination is conducted for all Accounts and Audit Offices in all Branches on the dates notified by or on behalf of the Auditor-General. It is conducted in the several Accounts and Audit offices in the manner described in Section.III of this Chapter, by means of question papers which are set by Senior Officers selected by or on behalf of the Auditor-General. The answers are examined and marked by officers nominated by or on behalf of the Auditor-General.

151. The various branches of the examination as designated under orders of the Auditor-General include the following:

- i) General Audit and Accounts Branch
- ii) Revenue Receipt Audit Branch
- iii) Defence Audit Branch
- iv) Railway Audit Branch
- v) Post Telegraph & Telephone Audit Branch
- vi) Supply Audit Branch
- vii) Commercial Audit Branch
- viii) Income Tax Audit Branch

The general principles and procedure (except as otherwise indicated at appropriate places) set out in succeeding paragraphs of this section are applicable to all branches of the SAS examinations.

152. Permission of the Auditor-General is necessary for a candidate to appear for the examination. The Auditor-General requires for this purpose from Accountants-General/Directors- General/Directors a statement of the candidates recommended by them in Form at Annex-F on the date prescribed by the Auditor-General.

153. To advise the Accountant-General/ Director-General/Director in his duty of recommending candidates for the approval of the Auditor-General, an Advisory Committee shall be constituted in each office. The composition and strength of the Committee shall be determined by the Accountant-General/Director-General/Director and the Committee itself will be an advisory body only. The final selection of the candidates to be recommended will rest with the Accountant-General/Director-General/Director himself. The preliminary selection should be made as early as possible after the results of the last examination are declared, so that intending candidates may start their preparation well in time.

154. The essential condition governing the recommendations of an Accountant-General/Director-General/Director is that the candidate recommended shall, on his passing the examination be likely to be efficient in all the duties of SAS Accountant.



155. Unless otherwise directed by the Auditor-General under any general or special order no one will be eligible to sit for the examination unless he has put in three years service either as an Auditor in Audit & Accounts Office or as a Divisional Accountant.

Provided that a Junior Auditor/Lower Division Clerk should have put in not less than five years's service in the grade to make him eligible for the examination. A person who has served both as Junior Auditor/Lower Division Clerk and Senior Auditor/Upper Division Clerk he may be recommended for the examination if his service as Senior Auditor/Upper Division Clerk is not less than 1-1/2 years and half the service as Junior Auditor/Lower Division Clerk plus service as Senior Auditor/Upper Division Clerk comes to three years or more. The Auditor-General has allowed relaxation of service limit for appearing in SAS Examination in the following cases:

- a) Graduates/post Graduate Senior Auditors of the Pakistan Audit Department having at least one year's regular service are allowed to appear in the SAS (Part-I) examination, subject to usual conditions.
- b) Those Senior Auditors/Auditors of the Pakistan Audit Department who have passed the Intermediate examination are allowed to appear in SAS (Part-I) examination after completion of two years regular service, subject to usual conditions.
- c) Matriculate Senior Auditor/Auditors of the Pakistan Audit Department having at least three years service can be on usual terms and conditions.
- d) Matriculate Junior Auditors of the Pakistan Audit Department having a total of five years service are eligible to appear in SAS Part-I examination as usual. A person who has served both as Junior Auditor and Senior Auditor may be recommended for the examination if his service is not less than 1-1/2 years as Junior Auditor and the total service combined with that of Senior Auditor comes to three years or more.

Note-1 The total service required under the paragraph to make a person eligible to appear for the examination may consist of several periods of service namely:-

- i) As a Divisional Accountant
- ii) As an Accounts Clerk in the Public Works Department upto a limit of two years; and



- iii) As a Junior Auditor/Auditor/ Senior Auditor in an Audit Office.

**Note-2** Stenographers and Stenotypists, as a class, may be permitted to take the SAS examination provided they have rendered 6 years service as a Stenographer or 10 years as a Stenotypist in the Pakistan Audit Department and the head of office certifies that if successful in the SAS examination they would be able to hold charge of the post].

156. No candidate who has not passed Part-I will be allowed to take the examination for Part- II in any branch.

157. Candidates from offices where such audit work is not one of the functions of the office are not eligible for the Revenue Receipt Audit and General Audit and Accounts Branches of the examination.

158. There will be no limit on the number of chances allowed to a candidates to appear in the examination except in the case of SAS Apprentices/Probationers.

158-A and 159 Deleted.

160. Those who have passed the examination of one branch may be allowed transfer to another branch of the SAS examination under the permission of the Auditor-General.

161. Candidates satisfying the conditions set out in paragraph-154 to 156 are eligible for recommendation but have no claim to be recommended for the Auditor-General's permission to appear for the examination. The Accountant-General/Director-General/Director should certify at the foot of the statement required in paragraph-152 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 SAS posts for not possessing the proper aptitude for the work of an SAS Accountant and that they have a reasonable prospect of passing the examination.

162. The candidates rejected by Accountants-General/Directors-General/Directors on three occasions, or permanently, have the right of appeal against their rejection to the Auditor- General whose decision shall be final.

163. The Auditor-General's orders on the recommendation of the Accountants-General/ Directors-General/Directors vide paragraph-152 will be

communicated as soon as possible after the receipt in the Auditor-General's Department of the statement containing these recommendations and the Auditor-General's orders thereon will be final.

164 to 165 - Omitted.

166. Candidates who are permitted to take Part II of other branches must also pass Part I subjects of those branches as specified before they are permitted to take Part II subjects. They may also take these Part I subjects together with the Part II subjects, with the special permission of the Auditor-General. This permission will not ordinarily be given when more than a single Part I subject is to be taken.

## SECTION.II - PART-II

167. The general principle regulating the transfer or appointment substantively of a person who has passed the SAS examination in a branch from one branch to another is that he should qualify himself in the special subjects of the branch to which he is 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.

167-A. Candidates who while serving in one branch of the Audit Department, desire to qualify in the SAS examination of another branch and are permitted by the Auditor-General, will not have any claim as a matter of right, on their qualifying in the SAS examination of the other branch for appointment to post held by the Accountants 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.

168. Transfers from one branch to another not specifically provided for in paragraph-167 are not ordinarily permissible and in the rare cases where they are found necessary in the public interest, they should be made only with the prior and specific sanction 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 branch to another.

**SECTION.II - PART-III**  
**SYLLABUS AND SUBJECTS OF THE DEPARTMENTAL**  
**EXAMINATION MENTIONED IN PART-I OF THIS SECTION.**

169. The syllabii of the following branches are detailed at Annex-E.

**Part-I**

- i) General Audit and Accounts Branch
- ii) Commercial Audit Branch
- iii) Supply Audit Branch
- iv) Revenue Receipt Audit Branch
- v) Defence Audit Branch
- vi) Railway Audit Branch
- vii) Post Telegraph & Telephone Audit Branch
- viii) Income Tax Audit Branch

**Part-II**

- i) General Audit and Accounts Branch
- ii) Revenue Receipt Audit Branch
- iii) Defence Audit Branch
- iv) Railway Audit Branch
- v) Post Telegraph & Telephone Audit Branch
- vi) Supply Audit Branch
- vii) Commercial Audit Branch
- viii) Income Tax Audit Branch

170. In each of the subjects of branches mentioned above there may be two papers(as detailed at Annex-E):-

- i) Theoretical Papers to be answered without books; and
- ii) Practical Papers to be answered with books.

171. Question papers on the subjects of all branches will be set and marked by Senior Officers selected by the Auditor-General or under his orders and moderated under the Auditor- General's orders in his headquarters office.

172-183 Omitted.

184(a) The number of marks required to secure a pass in each part in any branch, shall be as follows:

In each subject ——— 40 per cent.

Provided that 40 per cent marks are also secured separately in the practical papers answered with the aid of books.

- (b) Any candidate failing at an examination but securing 40 per cent of marks in any subject, shall not be required to appear again in that subject upto three (3) consecutive years. Where there are theoretical and practical papers of a subject, 40 per cent of marks must be secured in each paper for the purpose of exemption in that subject. The subject in which a candidate has obtained exemption marks in previous attempts, should invariably be indicated in the list of candidates in form at annex-F.
- (c) Where there are theoretical and practical papers or two theoretical papers in any subject, the same shall be treated as one subject for the purpose of qualifying/exemption in the SAS examination.

(Authority:- Auditor-General's Orders at para 54/N, Dated: 01-01-1992 of File No.Exam/2-91).

- (d) The results of SAS examination once declared by the Auditor-General are absolute and final. Representations for revaluation or reexamination etc., of answer books should not, therefore, be forwarded to the Auditor-General.

[Authority: Auditor-General's Memo No.243-Exam/1- 59-PT.IX, dated: 26-12-1959.]

184-e. The used answer books of an SAS examination shall be held till the holding of next examination, thereafter these may be destroyed by fire.

185. The complete result of the examination will be communicated by the Auditor-General to the head of each Audit and Accounts Office separately for each of the branch of the SAS examination.

186. The scheme and general syllabus of the SAS examination can not be amended or revised except by the Auditor-General. Any general revision will not be enforced except after giving such notice to persons in service at the time of such revisions as the Auditor-General may consider necessary.



**SECTION-III**  
**INSTRUCTIONS FOR CONDUCTING**  
**THE DEPARTMENTAL EXAMINATION MENTIONED**  
**IN SECTION-II OF THIS CHAPTER**

187. These orders are applicable in general to the examination in all branches.
188. The examination should be conducted on the dates and according to programme prescribed by the Auditor-General under the supervision of Accountant-General/Director-General/Director and presided over by any officer of BPS-19 as nominated by the Auditor-General. When names of candidates are submitted, information should be supplied whether any of the candidates are related in any way to the officer who will preside over the examination.
189. The secret envelopes containing examination papers duly signed and sealed by the Director General(HRM) will be collected personally by the concerned Supervisory Officer of examination centre well before the commencement of SAS examination from the concerned officer of the Auditor-General's office.
190. The sealed packet containing the sealed envelopes in which the question papers are enclosed, should on receipt, be opened by the supervisory officer nominated by the Auditor-General in the presence of the officer who is to preside at the examination. It should be verified that the seal affixed on each envelop is identical to the specimen seal supplied by the Director General(HRM) separately. The packet and each envelop should be closely examined to see that it has not been tampered with in any way. The number of questions in each envelop is given on the envelop itself. The number given on the envelopes should be compared with the number of candidates appearing in each paper to verify that sufficient number of question papers have been received. After this comparison has been made the envelopes should again be placed in separate covers date-wise which should be sealed. These covers should be kept in the personal custody of the Accountant-General/Director-General/Director and must not be opened until the examination begins. The outer cover and the envelopes should be opened in the presence of the candidates.
191. The several papers should be given out singly and the paper should be solved by the candidates in the presence of the presiding officer.

No candidate may enter the examination hall later than half an hour after the examination begins. Nor will any examinee be allowed to depart before half the time allowed for the paper has elapsed. Presiding Officer must not allow him to take either the question paper or the answer book out of the examination hall. No candidate be allowed to leave the hall temporarily during the official period of

the examination. However, whenever a candidate leaves the examination hall before the conclusion of the examination, he will not be allowed to take the question paper with him.

192. The presiding officer should be relieved of all his ordinary duties during the period of the examination, partly, that he may be free from distraction, but mainly so that there should be no occasion for him to leave the examination room, or for outsiders to enter the hall. Such work as the Presiding Officer must do during these few days, should be done outside the examination hours.

192-A. For a candidate permitted to appear in the SAS examination in any centre, the head of the parent office should send a copy of the letter (enrolment form duly filled in and signed) authorizing him to appear in the examination at the centre together with a specimen of the candidate's signature to the Presiding Officer of the examination centre. The Presiding Officer of the centre will require the candidate to sign his name in his presence, without access to the copy of the signature already with him and if after comparing the two signatures, he is satisfied with the result, he will admit the candidate to the examination.

193. The number only of the question should be prefixed to an answer and the answers and solutions should be written in full. The answer should be worked out on the printed and bound answer books supplied by the Presiding Officer for the use of candidates. The instructions printed on the title page of the answer book and on the flyleaf attached thereto should be strictly observed by the candidates. The Presiding Officer should impress on the candidate that failure to comply with those instructions may entail forfeiture of marks. No loose paper should be supplied to candidates unless the supply of answer books gives out.

194. Rough work should be done by candidates on the left hand pages of the printed answer books. The neatness of the candidate's paper is taken into account in assigning marks.

195. No pages of the answer books should on any account be removed by the candidates.

196. No candidate should be allowed to take away any answer book from the examination hall. It should be specially seen that all the answer books supplied to candidates are returned whether used or unused.

197. Apart from the staff necessary to hand out question papers and blank answer books, to supply drinking water and similar requirements of the examinees, no person should be allowed in the examination hall. After distribution of the question papers no member of the staff should have access to

the candidates. No outsider should enter the room unless absolutely necessary and the invigilator should not leave the room unless another senior officer replaces him temporarily.

197(a) Supervisory Officers of all examination centres will make arrangements for Police guard to assist the Presiding Officer in proper conduct of the examination. The Police guard should have the competence to register a First Information Report (FIR). The Police guard will be stationed outside the examination hall.

198. The Presiding Officer should not allow any copy of the question papers to be taken out of the examination room by any one until all the answer books have been collected.

199. Each Presiding Officer should forward to the Auditor-General at the end of each part of the examination a plan of the examination room showing the arrangement of seats of the various candidates, together with a certificate stating whether the arrangement shown therein was maintained throughout the examination.

200. The candidates solutions as first written out fair must be surrendered to the presiding officer within the time allowed for each paper.

201. The answer books should be transmitted, without alteration or corrections immediately after the close of each day's examination in a sealed packet, (to be sent registered A.D. if sent by post) to Director General(HRM). The Presiding Officer should be required to affix his private seal to the packets of answer papers despatched, specimen of which should be sent before hand.

202. The names of books the use of which is permitted for each practical paper should be mentioned in the question paper itself or in a separate sheet of paper by the officer who sets the paper and the use of other books shall be prohibited at particular examination. The names of the books the use of which is to be allowed for each paper are noted on the covers containing question papers.

203. The Presiding Officer should satisfy himself that in the paper where the use of books is permissible, the candidates do not receive extraneous help from notes or solutions copied in the books. Notes of the nature of cross references, glossary or Index of references to orders of the Federal Government may be permitted, but notes of the nature of solutions to questions should not be permitted. The use of tables, ready reckoners and calculators should not be permitted. If possible, corrected office copies of books may be supplied to candidates for the practical paper of the examination by the offices



concerned. However, if a candidate uses his own set of books, they should be examined to verify that they do not contain any forbidden material. All candidates must submit the books which they intend to use in their "practical" papers to the Presiding Officer for scrutiny at least half an hour before the commencement of the examination each day at their own seats. Forbidden books/material will be taken away by the invigilators.

203-A. Any candidate detected in giving or receiving assistance or found copying from any unauthorized hand written, typed or printed material during the examination should immediately be turned out of the examination hall and the unauthorized material in his possession should be taken from him. The answer book of the candidate together with unauthorized material detected by the Presiding Officer should be sent to the Director General (HRM) in a sealed cover together with a report. The candidate should, however, be allowed to take the examination in the remaining papers of the examination. His answer book in respect of the paper in which he was detected using unfair means shall be cancelled and he will be liable to be debarred from appearing at the examination upto two years from the last day of the examination. If he is debarred, his answer books in respect of the other papers of the examination shall also be cancelled.

204. The Presiding Officer must certify that these rules have been strictly followed by signing certificates in the form given below, and must explain any accidental or unavoidable deviations:-

Examination 19.....

\* Subject .....

Date on which the examination is held:

Roll Number(s) of the candidate(s):

Remarks .

Seating Plan

Certified that the examination of the candidate(s) whose Roll Number(s) is/are noted above has been conducted strictly in accordance with the prescribed rules and that it commenced at ..... and ended at ..... except in the case of ..... The following candidate(s) did not sit for the examination.



Absent  
Withdrawn  
Exempted

Roll No.  
Roll No.  
Roll No

Dated.....the.....19.....

Presiding Officer.....

Rank

**\* Theoretical and Practical papers, as the case may be, to be specified.**

**CHAPTER.VI-STAFF OF THE PAKISTAN AUDIT  
DEPARTMENT (BPS-5 to 15)****STRENGTH**

205 The Staff (BPS-5 to 15) in Accounts and Audit offices generally comprises of Senior Auditors, Junior Auditors, Cashiers, KPOs, Data Coders, Data Supervisors, Stenographers, Stenotypists and Operators etc.

206. 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 Accountants-General/Directors-General/Directors are not permitted to alter permanently the strength of any section or of any class of their establishment.

**INITIAL APPOINTMENT**

207. Initial appointments to posts in Basic Pay Scales 5 to 15 shall be made on the recommendations of the Departmental Selection Committee after the vacancies have been advertised through news papers.

- (a) A candidate for initial appointment to a post must possess the educational qualifications and the experience required for the post.
- (b) The suitability of the candidates should be tested either by examination and/or by interview on first appointment. Subject to any general instructions issued by the Auditor-General from time to time, suitable rules/procedures for the purpose of recruitment should be laid down by the Accountant-General / Director-General/ Director prescribing minimum requirements in terms of qualification and experience etc. for different posts, within the overall framework of the rules on the subject and the recruitment policy of the government and the Auditor-General.

208. 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.

**209. PRECAUTION AGAINST RE-EMPLOYMENT OF MEN DISMISSED**

As a precaution against the inadvertent re-employment of men who may have been dismissed, the Accountant-General/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.

209A-211 Omitted.

### AGE FOR RECRUITMENT AND ITS RELAXATION

212(a) A person whose age exceeds 25 years may not be admitted to a pensionable post in Government service without the sanction of head of department. The various heads of departments in the Pakistan Audit Department may allow relaxation of age upto 30 years.

The Accountant-General/Director-General etc., may pay due regard to the Administrative instructions contained in Appendix-3-1 of Fundamental Rules and Supplementary Rules Vol.II. All other cases should be referred to the Auditor-General for his orders.

212(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.

212(c). For absorption of disabled persons against 1% quota it is important to award ten years relaxation in addition to relaxation already given under normal rules and regulations.

### AREA OF RECRUITMENT

213(i) Recruitment in the various audit and accounts offices will be confined to persons domiciled in areas indicated below against each office:-

<u>Name of office</u>	<u>Area of Recruitment</u>
Auditor-General	All Pakistan.
Accountant-General Pakistan Revenues	All Pakistan.
Director-General, Federal Audit.	All Pakistan

<b>Accountant-General, Punjab.</b>	<b>Punjab</b>
<b>Director-General, Audit Punjab</b>	<b>Punjab.</b>
<b>Accountant-General, Sind</b>	<b>Sind</b>
<b>Director-General, Audit, Sind.</b>	<b>Sind</b>
<b>Accountant-General, N.W.F.P</b>	<b>N.W.F.P</b>
<b>Director-General, Audit N.W.F.P.</b>	<b>N.W.F.P.</b>
<b>Accountant-General, Balochistan</b>	<b>Balochistan</b>
<b>Director-General Audit, Balochistan.</b>	<b>Balochistan.</b>
<b>Director-General Audit, Posts Telegraph &amp; Telephone.</b>	<b>All Pakistan</b>
<b>Director-General, Audit, Defence Services.</b>	<b>All Pakistan</b>
<b>Director-General Audit, Railways</b>	<b>All Pakistan</b>
<b>Director, Industries, Supply &amp; Food</b>	<b>All Pakistan</b>
<b>Director-General, Commercial Audit.</b>	<b>All Pakistan</b>
<b>Director-General, Audit &amp; Accounts Works</b>	<b>All Pakistan</b>
<b>Directors-General, PEC and PAW</b>	<b>All Pakistan</b>
<b>Director-General, Income Tax Audit.</b>	<b>All Pakistan</b>
<b>Director, Zakat Audit.</b>	<b>All Pakistan</b>
<b>Director-General, Audit &amp; Accounts Training Institutes.</b>	<b>All Pakistan</b>
<b>Director-General Audit, Revenue Receipts.</b>	<b>All Pakistan</b>



**PROVINCIAL AND REGIONAL QUOTAS**

213(ii) The percentage distribution of vacancies in the case of recruitment prescribed on all Pakistan basis will be as follows:-

Merit Quota.....	10%
Punjab (including Federal area of Islamabad).....	50%
Sind (including Karachi).....	19%
The share of Sind will be further sub-allocated in the following ratio:-	
Urban areas namely Karachi, Hyderabad and Sukkur.....	40% of 19% i.e. 7.6%
Rural Areas i.e. rest of Sind excluding Karachi, Hyderabad and Sukkur .....	60% of 19% i.e. 11.4%
N.W.F.P.....	11.5%
Balochistan.....	3.5%
Northern Areas and Federally Administered Tribal Areas.....	4%
Azad Kashmir.....	2%

[Authority-O.M. No.8/9/72-TRV, dated 31-8-1973].

213(iii). The heads of offices will be responsible for seeing that recruitment is carried out in their offices in accordance with the orders/rules on the recruitment and observance of provincial/regional and other quotas issued or amended from time to time.

Note-I. Six per cent of all vacancies (as distinct from posts to be filled by direct recruitment on all Pakistan basis) will be reserved for Scheduled Castes.

(iv) Clarifications regarding application of revised Provincial/Regional quotas.

a) Posts in each grade should be considered separately for purposes of allocation of the prescribed merit and Provincial/Regional quotas.

- 
- b) The Provincial/Regional quotas do not apply to posts filled by promotion. These are applicable to direct including lateral entry appointments.
  - c) Vacancies which cannot be filled by candidates belonging to the Province or region to which the vacancy is allocated should be carried over and re-advertised at a later date.
  - d) Posts in the Ministry/Division should be allocated separately from posts in Attached Departments and Subordinate Offices. In other words, the allocation should be made separately for each Department, Office or Institution.
  - e) Provincial/Regional quotas do not apply to posts filled by transfer of Government servants to posts in equivalent grades whether on deputation or on secondment as in the case of military officers.

[Authority.- O.M. No.8/15/73-TRV dated the 28th November, 1973.]

214. The orders issued from time to time by the Federal Government and the Auditor-General regarding representation of various communities and regions in Federal services should be carefully observed.

215. Whenever a member of a minority community vacates a post through premature dismissal or resignation or otherwise falls out before completion of three year's 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.

216. 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.

217. 1% quota for absorption of the disabled persons is applicable to this class of employees i.e. BPS-5 to 15. Ten years age relaxation in addition to relaxation already given under normal rules and regulations may be given to disabled persons.

217-A 5% of all vacancies in BPS-5 to 15 to be filled by direct recruitment in the Pakistan Audit Department, shall be reserved for women.

218. 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 OF AUDITORS TO S.A.S.

219. The orders relating to the promotion of Auditors to the Subordinate Accounts Service are contained in Chapter-V.

- (a) The S.A.S. Part-I passed Senior Auditors/Auditors and Senior most Senior Auditors/Auditors eligible for exemption against 33% quota will be appointed as Supervisors and Asstt. Supervisors (w.e.f. 26.12.1988.) The heads of Pakistan Audit Departments and officers in BPS-19 and above can appoint the Supervisors in the ratio mentioned in previous para without seeking approval from the Auditor-General. The Supervisors and Assistant Supervisors are not allowed the pay of the post of Accountant but continue to draw their grade pay and are given a special pay of Rs.100/- and Rs.65/- respectively.

[Authority: No.1665-Estt.IV/C/12-82, dated:: 26- 12-1988.

- b) Senior Auditors BPS-11/15 can be posted on current charge basis against the vacancies in the Accountant's (BPS-16) Cadre in accordance with the procedure laid down vide Auditor-General's Memo referred to at (a) of this para on the following terms and conditions:-

- i) Such appointments should be initially for three months and can be extended for another 3 months with the approval of Competent Authority i.e. the Head of the Department as defined in SR 2(10).
- ii) The appointments will be purely on temporary basis and would be liable to be terminated at any time if not found administratively convenient.



- iii) During appointment on current charge a special allowance at uniform rate of 20% of basic pay not exceeding Rs.1100/-per month as admissible under the Rules, would be allowed.
- iv) The appointment as Accountant (BPS-16) on current charge basis is specifically meant for Senior Auditors (BPS-11/15).
- v) The period spent on current charge basis will not be counted for seniority in BPS-16.

(Auditor-General's orders at Para 212/N file Admn./C/68-71).

#### PROMOTION/SELECTION GRADE

220. (i) Due to elimination of Auditors cadre (BPS-7) there will be only two cadres i.e. Junior Auditor(BPS-5) and Senior Auditor (BPS- 11). No promotion from Junior Auditor will henceforth be made as Auditor. It has, therefore, been decided that 33% posts of Junior Auditors will be placed in Selection Grade in BPS-7. However, those Junior Auditors who graduate and complete the requisite training as prescribed by the Auditor-General may be considered for promotion as Senior Auditors (BPS-11) against certain quota which may be reserved for them for promotion as Senior Auditors, in consultation with Establishment Division.
- ii) No further promotion from BPS-5 will be made to BPS-7 cadre. The existing incumbents of Auditors (BPS-7) cadre will be gradually promoted to the cadre of Senior Auditors (BPS-11) subject to the condition of completing five (5) years service or passing graduation examination whichever occurs earlier, after observing normal promotion procedure of processing through Departmental Promotion Committee. The cadre of Auditors (BPS-7) would stand abolished after all the existing incumbents have been promoted to BPS-11.
  - iii) The cadre of Senior Auditors will consist of existing Senior Auditors and Audit & Accounts Assistants. Their inter-seniority will be determined from the date of their continuous officiation in BPS-11.
  - iv) 33% of the posts of Senior Auditors will be allowed Selection Grade in BPS-15.



- v) A common seniority list of all BPS-11 Senior Auditors and Audit Assistants be prepared on the basis of inter-se-seniority from the date of continuous officiation. All the promotions will be made in consideration of this seniority list. For the purpose of calculating 33% posts in selection grade (BPS-15) the regular and temporary sanctioned strength of Senior Auditors/Audit Assistants/Auditors minus number of non-graduate Auditors having less than 5 years service, may be taken into account.

### TRAINING

221. It is the duty of the Accountant-General/Director-General/Director to arrange that his staff is adequately trained in all branches of the work of the office under him. The Accountant-General / 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 Accountants-General/Directors-General/Directors should arrange in house trainings as well as benefit from the courses offered by AATIs. Training courses of 22 weeks and 18 weeks duration for S.A.S. Part-I and Part-II respectively (or as changed from time to time) and a variety of other courses including Computer-courses offered by the AATIs should be benefited from, to the maximum.

### PERFORMANCE EVALUATION REPORTS

222. The confidential reports on members of the staff (including Stenographers, Stenotypists, Machinists etc.) will be maintained by the heads of offices in the prescribed form (No. S.121 C. Revised).

The Administration Section will supply the forms to the Accountants of the various sections who will write the reports of the members of staff working under them for submission to the Accounts/Audit Officer Incharge of the Section for counter-signatures and transmission to the Administration Section for record.

The general instructions regarding preparation and the communication of Confidential Reports issued from time to time will apply to the staff as well. The Accountants-General/ Directors-General/Directors shall arrange for a periodical review of character rolls to see that they are kept up-to-date, that the work of outstanding and promising men is brought to their notice and for the purpose of preparing training plan for the individuals.

223 - 228 Omitted.

#### ATTACHMENT OF PAY.

229. 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.

#### DATE OF BIRTH

230. Unless the powers have been specifically delegated to an Accountant-General/Director-General/Director, no alteration may be made without the sanction of the Auditor-General in the date of birth of a member of the staff recorded in his service book. (please see also paragraph-116 of the General Financial Rules Vol.I).

231 - 243 Omitted.

#### ACCOUNTS/AUDIT OFFICES - ASSOCIATIONS

244. Reasonable representation on general questions from an Association formed by employees of Accounts and Audit offices are considered if the Association has been recognized under the recognition rules issued by the Government of Pakistan from time to time. The instructions regarding recognition of associations of its employees are promulgated under the Cabinet Secretariat Establishment Division's Notification No.6/1/48-Ests(S.E) dated 30-8-1948.

The particulars of the Associations which are recognized should be sent to the Auditor-General together with names of office holders and also information regarding the headquarters of the Association.

#### GRADATION LISTS

245. Accountants-General/Directors-General/ Directors are required to submit by the 15th June 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 on the Establishment as on 31st December.

246. Deleted.

**CHAPTER.VII—DIVISIONAL ACCOUNTANTS' ORGANIZATION**

247. The Divisional Accountants (BPS-13) are a separate cadre under the administrative control of the Director Accounts (Works)/Accountant-General. This cadre is intended to provide one trained Accountant for pre-audit (concurrent) functions for each public works division of Provincial Public Works Departments or other independent executive charge and one each for certain appointments in the Audit Office.

248. Proposals affecting the strength, etc., of the cadre as a result of creation of a new Public Works Division or on abolishing of existing one are required to be submitted to the Auditor-General.

**SOURCE OF RECRUITMENT**

249. Subject to such exceptions as may be authorized by the Auditor-General, appointments as Divisional Accountants will be made from the following sources by the Director Accounts Works/Accountant-General and in accordance with the manner laid down in the succeeding paragraphs. There shall be no restriction on age limit. The minimum educational qualification will be Matriculation or equivalent examination.

1. Junior Auditors, Auditors and Senior Auditors employed in Audit & Accounts offices having passed the departmental examination prescribed in paragraph- 257.
2. Clerks employed in the Public Works Departments who qualify the departmental examination prescribed in paragraph-257.
3. Senior Auditors selection grade BPS-15 who have passed the Divisional Accountants examination (BPS-13) subject to the following conditions:-
  - (a) The official concerned should offer in writing his willingness to accept appointment in the lower scale in terms of FR-15.
  - (b) The official concerned should also note in writing that he will have no protection of his existing pay in BPS-15.

Note.1 Recruitment may be made from any other source at the discretion of the Auditor-General, who shall in that case prescribe the conditions of age, minimum qualification, practical training etc.



**Note.2** The term "Accountant-General" used in this Chapter and Annex-G, means the head of an Audit and Accounts Office which is responsible for audit of accounts of works expenditure incurred in Public Works Divisions and Sub Divisions. It includes Director of Accounts (Works) etc.

**Note.3** It is not necessary that the persons desirous of appearing in the examination for recruitment as Divisional Accountants must be serving on accounts duties in Divisional and Sub-Divisional Offices of the Public Works Department or on Public Works Audit in an Audit & Accounts Office at the time of submitting the application. Such persons, even if they are performing duties other than those mentioned above at the time application or are on deputation or foreign service, will be eligible to apply, provided they have at their credit the length of experience in audit & accounts office or in the Public Works Department as prescribed in paragraph 1 of Annex-G. Further, the experience need not consist of continuous service on audit & accounts duties provided the total experience in various spells adds upto not less than the prescribed period.

### RECRUITMENT IN THE CADRE

250. Appointments on 10% vacancies of the cadre of Divisional Accountants will be made according to the merit list based on the departmental examination mentioned in Para 257. The remaining vacancies will be filled in from the Public Works Department and the Audit Department in equal proportion. This should, however, be reviewed whenever necessary, and the proposal for change in the proportion be referred to the office of the Auditor-General with full justification for the approval of the Auditor- General.

251. Appointment to the cadre of Divisional Accountants shall be treated as direct recruitment for the purposes of regional distribution orders issued from time to time by the Federal Government and the Auditor-General.

**Note:-** For the purpose of application of regional distribution orders, recruitment to the cadre of Divisional Accountants from all sources shall be considered together. In other words Regional Distribution Orders will be applied to the total number recruited at a time from whatever source.

252. Divisional Accountants shall be liable to serve any where within the audit jurisdiction of the Director Accounts (Works)/Accountant General including their own offices, and the office of the Auditor-General.

253. Appointments as regular Divisional Accountants shall be subject to the availability of vacancies. For this purpose separate waiting lists of those who qualify Part.II of the examination shall be maintained in the Audit & Accounts



offices concerned. In these lists the qualified persons shall be arranged according to the aggregate of the marks obtained in both the parts of the examination. If more than one candidate have obtained equal marks they will take their position in the relevant list according to their seniority in the lower grade, and if their entry into the lower grade happens to be on the same day, then according to age - the older being the senior.

Authority: Ar.GI's order dated 17.7.1977 in para 225/N of file No.Pro/20-69 Vol.I

254. Every person appointed to the cadre of Divisional Accountants will be given seniority from the date of continuous appointment in an officiating capacity as Divisional Accountant in accordance with orders of the Government.

#### CONFIRMATION IN THE CADRE

255. Persons who qualify in the examination prescribed in paragraph-257 will, subject to the provisions of paragraphs-250 and 253 officiate against vacant posts of Divisional Accountants and be confirmed as and when vacant permanent posts become available.

#### 255(a) APPOINTMENT OF DIVISIONAL ACCOUNTANTS (EMERGENCY CADRE)

In case of shortage of qualified Divisional Accountants in the Pakistan Audit Department, it has been decided that the Divisional Accountants (Emergency Cadre) may be appointed against the existing vacancies of Divisional Accountants, after holding meeting of the Departmental Promotion Committee. The following criteria has been prescribed for such appointments:-

- (i) Senior Auditors of Pakistan Audit Department and Public Works Department clerks who have already qualified Divisional Accountant Part.I Examination should be given first preference.
- (ii) Graduate Senior Auditors of Pakistan Audit Department who have worked for 5 years in WAD Section and remained one year on Public Works Inspection should then be selected on seniority-cum- fitness basis.

The officials so selected should be appointed as Divisional Accountants (Emergency Cadre), they will be liable to be reverted to their posts held by them before such appointment as soon as a qualified Divisional Accountant becomes available. The officials selected for appointment as Divisional Accountant (Emergency Cadre) will be given training in the Audit and Accounts Training Institute.

Authority: No.1477/Estt.IV/C/79-85 dated: 31-10- 1981.

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**PRACTICAL TRAINING**

256(a). As soon as a person has passed Part.I of the Divisional Accountants Examination prescribed in para-257, he shall be posted against a training reserve post for six months for practical training. Officials selected from the Audit & Accounts Office shall be given training in Public Works Accounts in Divisional and Sub-Divisional offices of the Public Works Department and those selected from the Public Works Department shall be given training in the Works Audit & Works Miscellaneous Sections of the Audit & Accounts Offices. They may be given regular charge of the seats during training, for which the Director Accounts (Works)/Accountant General shall make arrangements on reciprocal basis with the Government concerned. No person will normally be appointed as a regular Divisional Accountant after passing Part.II of the departmental examination prescribed in para- 257, until he has received training.

256(b) Public Works Department and Audit Office Clerks and Emergency Cadre Divisional Accountants who have been working against the posts of Divisional Accountants for three months or more, are exempted from the practical training.

**DEPARTMENTAL EXAMINATION**

257. A departmental examination called the Divisional Accountant's Examination shall be held periodically. The Director Accounts (Works)/Accountant General shall review the position early in January each year and decide whether and when the examination will be held and whether it will be held once or twice in that year. His decision shall then be notified through circulars, mentioning that the exact dates would be notified later.

258. The examination shall be conducted under the supervision of a BPS-18 officer of the Pakistan Audit Department or of a Divisional Officer of the Public Works Department.

Note:- The examination shall normally be conducted under the supervision of a BPS-18 officer of Pakistan Audit Department in the Audit & Accounts Office concerned. The exigency may, however, arise of holding the examination in Divisional Office for one reason or the other. In that case the enabling provision of holding examination under the supervision of a Divisional Officer or of the Public Works Department will be utilized.

Authority: 2284-Pro/20-69/Vol.II, dt: 25-9-1975.

259. The rules, detailed syllabus and scope of the examination are given in Annex-G.

260. The Junior Auditors/Senior Auditors who have passed SAS examination (General Audit & Accounts Branch) are exempted from passing the examination for recruitment as Divisional Accountants (except Mensuration paper and viva voce). Those who have not finally qualified in the SAS examination but have obtained exemption marks in some of the papers of that examination, are exempted in the corresponding paper of the Divisional Accountant's Examination.

261. The viva voce test shall be conducted orally by a board to be constituted by the Director Accounts (Works)/Accountant-General. The board shall consist of an officer of BPS-18 and two of BPS-17. Each member of the board shall note down his own assessment of the candidate during interview. Final evaluation will be made by the board after discussion. The intention of this test is to see whether the candidate can promptly give to the executive officer of the Public Works Department, appropriate advice in matters concerning the accounts and financial arrangements of Divisional and Sub-Divisional offices.

262. Annual increment shall continue to be admissible subject to existing condition, on the 1st of December each year.

Note:- Normally annual increments are drawn as a matter of course unless withheld. The Director Accounts (Works)/Accountant General is competent to withhold the increment under efficiency and Discipline rules. The intention of the paragraph is to make it clear that the Divisional Officers of the Public Works Department are not competent in the matter.

263. Divisional Accountants when posted in the office of the Director Accounts (Works)/Accountant General or of the Auditor General are liable to perform the duties of the supervisory staff without a claim for any special or enhanced pay.

#### PROMOTION/SELECTION GRADE

263-A The posts of the Divisional Accountants have been upgraded to BPS-13 and 50% of the total posts have been placed in BPS-15 w.e.f. 23.12.1978. The appointment of the Divisional Accountants from BPS-13 to 15 will be made on the basis of Seniority-cum-fitness.

Authority: Auditor-General's letter No.57-NGE- 1/38-72 dated 16.1.1979.



**APPOINTMENT TO THE SUBORDINATE  
ACCOUNTS SERVICE**

264. Members of the Divisional Accountant's Cadre are eligible to qualify for appointment to the Subordinate Accounts Service subject to the conditions governing appointment to that service (vide chapter-v). Necessary facilities are afforded under the provision of paragraph-263 and by posting, from time to time, a selected number of Divisional Accountants to work in the audit office. The Divisional Accountants appearing in the SAS examination shall be exempted from the subject "Public Works Account Rules & Procedure".

**CONFIDENTIAL REPORT**

265(a). The Director Accounts (Works)/ Accountant General is responsible for maintaining the confidential report of the Divisional Accountants but as these Accountants work largely under the immediate supervision of the Public Works Department, each Divisional Officer will forward to the Director Accounts (Works)/Accountant General a confidential report in the prescribed form on the work and conduct of his Divisional Accountant:-

- (1) On the first of January each year, and
- (2) When the executive officer himself vacates the charge of the Division.

(b) A separate report should be written on each Divisional Accountant who has served under the Divisional Officer since the submission of the last report. The report should be written in the Divisional Officer's own handwriting and should be forwarded by him confidentially to the Director Accounts (Works)/Accountant General by name, no copy being kept in the Divisional Office. The reports are countersigned by the officers a step above to the reporting officer in the offices of Director Accounts (Works)/Accountants-General concerned. Any point in which the Accountant is especially good should be mentioned as also any defects of character or other short comings in the light of the instructions issued in this respect by the Cabinet Secretariat.

(c) The Director Accounts (Works)/ Accountant-General should ensure that a Divisional Accountant, receiving adverse remarks for two successive years from the same reporting officer is immediately placed under another reporting officer.

(d) The Divisional Accountant is himself responsible for drawing the attention of the Divisional Officer in writing to the provisions of this paragraph as this manual is not one of the official publications of the public works department.



266. The Audit officer inspecting the accounts of the Division should also submit to the Director Accounts (Works)/Accountant-General a confidential report, written in his own handwriting on the work and qualification of the Divisional Accountant as judged mainly by the quality of the work inspected by him. This report should mention inter alia how far the Divisional Accountant keeps himself posted with the relevant rules and procedure relating to audit and accounts and has his personal copies of the codes and other books of reference corrected and upto- date.

267. A confidential report on any clerks of the Division who have applied for appointment under the Director Accounts (Works)/Accountant-General may also be prepared by the inspecting officer, if so desired, by the Director Accounts (Works)/Accountant General.

#### POSTINGS/TRANSFERS

268. Postings of Divisional Accountants to Divisions are ordered by the Director Accounts (Works)/Accountant General. Except in individual cases where a qualified Divisional Accountant is not available and where a purely temporary arrangement is permissible, no person who is not eligible to be appointed to the Cadre of Divisional Accountant may be posted to a Division. Postings should also be designed to provide for a trained Accountant for each Divisional Office and, in particular, for an experienced Senior Accountant to new construction divisions, or to divisions, the accounts of which are either heavy or of a peculiar nature.

269. Subject as far as is practicable, to the expressed wishes of superintending Engineers, transfers of Divisional Accountants from one Divisional Office to another are made by the Director Accounts(Works)/Accountant-General on his responsibility and at his discretion.

270. When a Divisional Accountant is about to be relieved of his duties in a Divisional Office, either permanently or temporarily he should prepare a memorandum reviewing the accounts of the Division. The relieving Accountant should examine it and forward it promptly with his remarks to the Director Accounts (Works)/Accountant-General through the Divisional Officer who will record such observations as he may consider necessary.

271. Omitted.

272. Deleted.

**CHAPTER.VIII - AUXILIARY STAFF (BPS-1 TO 4)**

273. This category of staff includes Naib Qasids, Qasids, Jamadars, Chowkidars, Machinists, Farashes,, Malies, Daftries, Record Sorters, Binders and Drivers etc.

273(a)

**RECRUITMENT**

- (i) All kinds of recruitments 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 as Drivers are made through direct recruitment.
- (iii) The recruitment is made by advertising the vacancies through the Newspapers and after interviewing candidates by the Departmental Selection Committee for selection of suitable persons for appointment.
- (iv) Whereas minimum qualifications are not strictly prescribed for these categories of staff, yet Naib Qasids are required to at least read and write. The duties attached to the posts of Daftries/Record Sorters require that the incumbents of those posts should be able to read e.g. File Nos. and references in circular letters etc. Literacy to that extent is, therefore, necessary for appointment to posts of Daftries/Record Sorters. Accordingly promotion to the post of Daftri should be made from amongst Naib Qasids (including Jamadars) on the principle of seniority-cum-fitness, but if the senior most Naib Qasid is not literate to the extent of reading file numbers and references in Circular Letters, he is not suitable for appointment as a Daftri.
- (v) Eligibility of other staff such as Drivers, Machinists etc., is to be determined on the basis of their job requirement which should be laid down for each category of employee by the Head of the Department concerned for the purpose of recruitment to the available vacancies.

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**STRENGTH**

273(b) 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 Accounts and Audit Offices is generally determined on the following principles.

- (i) One Naib Qasid is allowed for a Section with a 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 Accounts and Audit Office, as the quantum of work in that branch varies from one offices 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.

274. Omitted.

**SOURCE OF RECRUITMENT**

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

**COMMUNAL REPRESENTATION AND RESERVED QUOTAS**

276(i) 50% of the vacancies in BPS-1 & 2 should be reserved for discharged, retired or demobilized armed forces personnel. The remaining 50% vacancies should be treated as open to all. The vacancies reserved for ex-service men should not be filled by other persons unless the employing authority obtains a certificate from the Welfare and Rehabilitation Director (G.H.Q) Rawalpindi to the effect that suitable ex-service men are not available for employment.

(ii) 1% quota for absorption of the disabled persons is reserved for this class of employees i.e. BPS 1 to 4. Ten years age relaxation in addition to relaxation already given under normal rules and regulations may be given to disabled persons.



(iii) Quota of 6% reserved for scheduled castes is also applicable to the vacancies in BPS-1 to 4.

(iv) Staff in BPS-1 to 4 is generally recruited locally from the region where the office is located. However, regional quotas as detailed in Chapter-6 should be observed in the offices which are on all Pakistan basis.

(v) A Half yearly return relating to the office of the Auditor-General, its departments and offices giving the following information in respect of BPS-1 to 4 employees should be sent to the Establishment Division on 31st July and 31st January each year.

- a) Grade.
- b) Total number of posts.
- c) Total number of ex-service-men in the grade.
- d) Number of vacancies occurred during preceding six months.
- e) Number of vacancies filled in.
- f) Number of ex-service-men employed during the preceding six months.
- g) In case ex-service-men are not appointed against the vacancies reserved for them, the reasons therefor.

Authority: O.M.No.17/1//68-D III, dated: 9-5- 1974 read with O.M. dated: 22-6-1974.

Note: Heads of the offices/Departments are required to observe the various quotas fixed or amended by the Government from time to time.

277 Deleted.

### PROMOTION AND SELECTION GRADE

278. The Naib Qasids are promoted to BPS-2, 3 and 4 as Qasids or Daftries and Drivers are promoted to Selection Grade in BPS-5, 6 and 7 through Departmental Promotion Committees. Initial recruitments are made on the recommendations of the Departmental Selection Committees and promotions through Departmental Promotion Committees constituted for the purpose.



A maximum of ten percent vacancies in the posts of Junior Auditors may be filled by promotion of BPS-1 and BPS-2 employees who have passed Matriculation examination.

Where, the condition of knowing type- writing is essential for appointment as Junior Auditor, the person to be promoted should satisfy this condition before he is appointed.

### CONVEYANCE CHARGES.

279. Conveyance charges at the rate fixed by the Government (or as amended) shall be admissible to Naib Qasids/Qasids etc., in case of late sitting beyond office hours in connection with office work.

Authority: Finance Division Reg. Wing O.M.No.F(12)Imp-11/91, dated: 29-06-1991.

### LIVERIES

280. Naib Qasids/Qasids/Jamadars and Drivers etc., are entitled to liveries twice a year according to the season. Liveried staff is also entitled to monthly washing grant/allowance as fixed by the Government from time to time.

Note:- Certain members of the auxiliary staff are entitled to other allowances as per their entitlement fixed by the Government from time to time, such as overtime allowance, dusting allowance, night duty allowance etc.

**CHAPTER.IX - BUDGET AND CONTROL OVER EXPENDITURE****Preparation of Budget Estimates**

281. Accounts/Audit Offices will prepare their own budget estimates in the prescribed Form supported with other connected statements etc. and submit them to the Auditor- General well before the date laid down in Budget Call circular issued each year. The estimates after scrutiny and approval by the Budget Wing of the Auditor-General will be forwarded to the Ministry of Finance by the prescribed date.

Budget preparation as a rule has to begin well ahead of the year to which it relates. The proposals for establishments and other items of expenditure are required to be prepared by each office without waiting for the Budget Call Circular from the Ministry of Finance. It should be ensured that the budget estimates submitted to the Ministry of Finance for scrutiny and acceptance contain only the items of expenditure relevant to the functions and objects of the Pakistan Audit Department. The classification of expenditure, in terms of functions and objects, should be correctly shown in the Budget Order(B.O) and New Items Statement(N.I.S) in accordance with the "Chart of Classification of the Federal and Provincial governments", issued by the Auditor-General with the approval of the President.

282. The budget estimates of accounts/audit offices are prepared in two parts:-

Part-I Relates to standing charges which may vary from year to year, are not dependent on the volition of the Head of Department, e.g permanent establishment (both officers and staff), and other fixed allowances.

Part-II Relates to fresh charges which may include new expenditure, such as travelling and other contingent expenditure, temporary additions to existing establishment or to services, facilities and organizations which are either continued from year to year on a temporary basis or have been newly sanctioned and have not been provided for in the current year's budget.

Justification in support of the estimates should be submitted in the form of self contained note/memoranda, accompanied by supporting details to facilitate financial scrutiny and examination.

Lump sum provision in the budget should not be made or proposed except in most exceptional circumstances which should be invariably explained.

The budget estimates of current expenditure should be accompanied by such details as nominal rolls in the prescribed form, (calculation of allowances, honoraria etc.) so as to permit proper scrutiny. They should further be supported by a comparative statement in the prescribed form showing the position of last three year's actuals, the sanctioned grant and the revised estimates for the current year and the proposed budget estimates for the next year.

**283** An explanatory note should be attached to the estimates describing fully the causes of variation in respect of the following:-

- i) Between number of posts in the "Number" column:
- ii) Between the current year's budget and the revised estimates; and
- iii) Between the revised estimates and the proposed estimates. Full details should also be furnished for the provision made under the following object heads:-
  - a) Pay & Allowances of Establishment;
  - b) Purchase of Durable Goods.
  - c) Repair and Maintenance of Durable Goods.
  - d) Commodities & Services.
  - e) Amount recoverable from other Govt. Departments, etc.

All figures should be given to the nearest thousand in the preparation of the estimates. Provision upto Rs.499/- should be taken as zero and figures of Rs.500/- and above as Rs.1000/-.

**283(a).** In framing the budget estimates the Accounts/Audit Offices should exercise utmost care and foresight. All items of expenditure that can be foreseen should be provided for and it should be ensured that the provisions are included under the proper heads. An exhortation to show foresight is not an invitation to include new items without due consideration, While provision should be made for all items that can be foreseen it is essential that the amount of the provision should be restricted to the absolute minimum necessity. When providing for new expenditure administrative difficulties and possible delays should always be

borne in mind and not more should be provided than is likely to be spent during the year. Provision should not be made for inchoate schemes which require to be worked out and submitted to higher authorities for sanction. Full justification should be given for the provision proposed in Part-II of the budget estimates.

If any expenditure requires the sanction of the President it should in no case be included in the estimates unless the required sanction has already been obtained.

Provision should not be made in the budget for the post which has been decided to remain unfilled.

### BREAK DOWN OF ESTIMATES

283(b). In terms of article-80 of the constitution, the estimates of expenditure included in the budget estimates are required to be broken down into "Charged" and "Other than Charged" expenditure and should also show Revenue Account expenditure separately from Capital Account expenditure. Expenditure of the Pakistan Audit Department is "charged" expenditure and is to appear in the estimates as such.

284. Omitted.

### REVISED ESTIMATES

285 The preparation of revised estimates for the current year should precede the framing of budget estimates for the next year. The following factors have to be taken into account in preparing the Revised Estimates:-

- i) actuals for the first 4 months of the current year.
- ii) the actuals for the same period for the last financial year and the year preceding.
- iii) actuals for the whole of the last financial year and the year preceding.
- iv) orders issued or proposed to be issued regarding (a) appropriation or re- appropriation within the sanctioned grant, (b) new items of expenditure sanctioned through supplementary grants and (c) surrenders already made or likely to be made during the year; and
- v) any other relevant factors.



286 to 290. Omitted.

### RE-APPROPRIATION

291. Re-appropriation means the transfer of funds from one unit of appropriation to another such unit. The re-appropriation may be sanctioned by a competent authority in terms of the powers delegated to the Heads of Department vide item 4 of Annex.II to the Ministry of Finance O.M.No. F.1(5)R-12/80 dated the 11th March, 1981. Normally no expenditure should be incurred for which no provision has been made in the original estimate. If, however, at any stage it is found that an excess is likely to occur owing either to an unforeseen emergency or under-estimating or on account of insufficient allowance for factors leading to growth of expenditure, the expenditure, if possible, should either be postponed or met through re-appropriation, provided the officer concerned is competent to do so.

292. Heads of the departments are authorized to re-appropriate funds within the grant, subject to the conditions prescribed by the Ministry of Finance from time to time. No re-appropriation can be made in a head of account having zero allocation unless token sum has been got allocated through supplementary grant. While issuing orders for re-appropriations a certificate to the following effect may be given to audit:

- a) The expenditure to be met by re-appropriation from the relevant minor and detailed objects was not foreseen at the time of Budget.
- b) The expenditure cannot be reduced nor can it be postponed to the next year.
- c) The expenditure in question was not specifically disallowed by the Finance Division at the time of approving the budget estimates".

No appropriation or re-appropriation may be made:

- i) From one grant to another;
- ii) After the expiry of the financial year.

Funds may not be appropriated or re-appropriated:

- i) to meet the expenditure on a "new service" not provided for in the budget estimates authorized for the year;

- ii) to meet the expenditure for a purpose the allotment for which was specifically reduced or refused by the National Assembly;
- iii) between the Revenue and Capital portions of a Grant;
- iv) from or to or between the "Basic Salary of Officers", and/or "Basic Salary of Other Staff";
- v) of provisions allowed for specified new items for other purposes; and
- vi) of provision specifically made in the budget for expenditure in foreign exchange to expenditure in local currency.
- vii) of the lump sum provision of expenditure included in a grant.

**Note:** Heads of the departments/offices are required to ensure that all the restrictions on re-appropriation imposed by Finance Division or the Auditor-General from time to time are observed strictly.

293 - 294

Omitted.

### SURRENDER OF ANTICIPATED SAVINGS

295(i). During the financial year, Head of a Department or a Disbursing Officer may find that expenditure under a particular object is likely to be less than the provision in the budget due to the following causes:-

- a) postponement of expenditure;
- b) savings due to economy; and
- c) savings due to original over-estimating on account of usual administrative causes.

The savings under (a) above should not be utilized by re-appropriation to meet new items of expenditure without the sanction of the competent authority. If savings under (b) have been achieved deliberately to provide for an unforeseen emergency, these should not ordinarily be utilized for new items of expenditure.

ii). All anticipated savings should be surrendered to the Government immediately as soon as they are foreseen but not later than the date specified by Ministry of Finance in any case, unless they are required to meet excesses under some other unit or units which are definitely foreseen (see para 98 GFR, Vol.I). The savings should not be held in reserve to meet possible future excesses.

iii). It is never desirable to spend the money in a hurry or in an ill considered manner merely because it is available or in order to avoid the lapse of a grant. It is in the interest of the public service that if a grant cannot be utilized profitably it should be surrendered. A rush of expenditure particularly in the closing months of the financial year is a breach of the principles of financial propriety.

### SUPPLEMENTARY GRANT

296(i) If neither the savings are available nor the expenditure can be postponed, an application should be made to the Ministry of Finance, for supplementary grant. The application should be accompanied by a full explanation of the reason for the excess and of the impossibility of providing funds to meet it from within the sanctioned budget grant.

ii) The application should be made by the date as may be prescribed by the Ministry of Finance from time to time. The Departments should not, however, hold up applications till the last date, but forward each application to the Auditor-General's office for referring to the Ministry of Finance as soon as it is known that a supplementary grant will be necessary. On receipt of an application, the Ministry of Finance will review the position of the grant as a whole with reference to the known actuals of the year to date and actuals and estimates for the previous years. If after the examination, the Ministry of Finance is convinced that the expenditure can neither be postponed nor can be met from savings under other objects and that a supplementary grant is necessary, required funds will be sanctioned by Finance Division to defray expenditure.

iii). The request for a supplementary grant should be made in a self-contained summary to be approved by the Deputy Auditor-General (A&C). The summary should contain the following information:

- a) Total expenditure involved in the proposal in the current year and the following years both recurring and non-recurring.
- b) Classification of the expenditure whether it is 'Charged on the Federal Consolidated Fund' "Other Expenditure" and also whether it is Revenue expenditure or development expenditure.

- c) An analysis of the budget grant to which the expenditure is debitable indicating:
- (i) Amounts provided object-wise;
  - (ii) Particulars of expenditure already incurred under each object; and
  - (iii) particulars of commitments (including sanctions already issued) and plan of expenditure under each object for remaining part of the financial year.
- d) Detailed justification of the proposal and reasons why provision was not made in the budget.
- e) The reasons why some of the contemplated expenditure at (c)(iii) above cannot be dropped/curtailed to accommodate the present proposal.
- f) The reasons why the proposed expenditure cannot be postponed to a subsequent year.

297. Deleted.

### CONTROL OVER EXPENDITURE

298(i). The Auditor-General controls the charges under the Appropriation "Audit (Charged)" incurred in the Accounts and 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, so that the position of expenditure from month to month viz-a-viz, the appropriation may be kept under constant review and suitable action is taken in respect of savings and excesses. Accountants General/Directors General/Directors are responsible for keeping the expenditure within the limits of appropriations and are required to pay personal attention to the control of expenditure in their offices and should not leave the matter to their subordinates only. A reference should be made to the Auditor-General whenever excess has occurred, or is likely to occur, under any head of appropriation.



(iii) In order that the Auditor-General may be in a position to watch the progress of expenditure in the audit and accounts offices and to ascertain where a saving is likely to occur, Accountants General/Directors General/Directors etc. should submit to him a monthly report of expenditure under each detailed object of appropriation against his office budget by the 4th of the following month. In order to make a proper distribution of the figures for periodical adjustments against the monthly expenditure under each detailed object, the details of all the book adjustments should be given in a foot-note to the report.

(iv) Each Head of an office should submit a full review of his expenditure up-to-date and its probable results during the remainder of the financial year, in his monthly report.

(v) Each head of the office is required to ensure all the economy measures and the cuts imposed by the Finance Division or the Auditor-General 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. In submitting this review he should pay special attention to recoveries explaining fully variations between his present expectation of the amount to be recovered and the estimates originally included in the sanctioned budget. The return for each month after the sixth month should show the amount he expects to receive from recoveries during the remaining months of the year as well as the amount recovered up-to-date, and should explain any anticipated variation from six monthly figures. The return for the twelfth month will therefore indicate the latest estimate of the total amount to be recovered during the year. If any unexpected recoveries or other adjustments are made, they should at once be reported to the Auditor-General with full explanation of the reason for their being unexpected.

299 to 302 Omitted.

### SCRUTINY OF APPROPRIATION ACCOUNTS

303. The Accountant General Pakistan Revenues should send every year an advance copy of the Appropriation Accounts relating to the appropriation for Audit for the comments of the Auditor-General.

One set of the individual Appropriation Accounts from which the Accounts for the whole appropriation audit are compiled should also be sent to the Auditor-General with the advance copy mentioned above. The AGPR, Islamabad will print the Appropriation Accounts only after the details under Appropriation "Audit (Charged)" are seen and confirmed in the Budget Wing of the Auditor-General.

## CHAPTER - X

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

304-342 Deleted/ommitted

The powers of the Auditor-General of Pakistan emanate from the Pakistan (Audit and Accounts) Order 1973 read with Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan. He exercises the powers under Fundamental and Supplementary Rules and those full powers delegated to a Ministry or a Division, after declaration of Pakistan Audit Department, a Division vide Finance Division's O.M. No.F.5(17) Exp.II/85-423, dated 14-07-1987.

Financial powers, delegated by the Ministry of Finance under the "Revised System of Financial Control and Budgeting" vide O.M. No.F.1(5) R-12/80, dated 11-03-1981, have further been delegated by the Auditor-General to the Deputy Auditor-General (A&C), Director (Admn) and other officers working in the office of the Auditor-General as per the statement attached. The Accountants/ Directors-General/Directors etc., shall exercise the powers delegated to them under the "Revised System of Financial Control and Budgeting" referred to in the preceding para.

**STATEMENT SHOWING THE FINANCIAL POWERS OF THE AUDITOR-GENERAL AND THOSE DELEGATED TO THE DEPUTY AUDITOR-GENERAL (A&C) AND OTHER OFFICERS IN THE AUDITOR-GENERAL'S OFFICE.**

Sl. No.	Nature of Powers	Auditor-General	Dy.Ar.Gl(A&C)	Director(Admn.)	A.Ar.Gl(P)	A.O.(Admn.)	Remarks
1	2	3	4	5	6	7	8

1 Creation of temporary posts.

Full powers subject to the following conditions:-

i) Expenditure can be met from within the budget provision lump sum or otherwise, for "Basic Salary of Officers" or "Basic Salary of Other Staff", to which the expenditure is chargeable or the posts can be accommodated within the budget provision by reattachment of existing posts by utilizing savings which accrue under the heads "Basic Salary of Officers" or "Basic Salary of Other Staff" as the case may be.

ii) Instructions issued by the competent authority regarding staff composition and work standards are strictly observed.

Full powers in respect of BPS-17 Departmental Cadre in Auditor-General's office (Except posts of OSD) subject to the conditions detailed in column-3.

Full powers in case of BPS-1 to 18. Conditions below Col. 3 will be equally applicable.

1) The temporary posts created without the prior approval of the FA's Wing/ Finance Division shall not be continued in next financial year except with the approval of FA's Wing/ Finance Division. In case the FA's Wing/ Finance Division do not agree to the continuance of such posts in the next financial year, such posts shall cease to exist.

2) A post in any office or department which has remained vacant for a period of one year or more shall

1	2	3	4	5	6	7	8
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iii) The post is created on a rate or scale of pay which has been approved by the Government for a post of the same character and designation in the same Ministry/Division/Department/Office.

iv) In case of foreign missions the power to create temporary posts will be available if the funds can be found within the foreign exchange budget in respect of the head "Basic Salary of Other Staff".

Note: In the case of foreign missions a temporary post may be created 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.

be deemed to have been abolished. The power for revival of that post shall not be exercised without prior approval of the Financial Adviser /Finance Division.

3) The post of O.S.D. shall be created only for deputation or training purposes.

2.	Conversion of a temporary post into a permanent post.	Full powers, subject to the following conditions:- i) Posts which have been in existence continuously for the five years or more, and have been created for work of a permanent nature, and are likely to continue	Full powers in respect of BPS-17 posts of Departmental cadre, subject to the condition laid down in column No.3.	Full powers in respect of BPS-1 to 16 posts subject to conditions under Column No.3.
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