



# DEPARTMENT OF AUDITOR-GENERAL OF PAKISTAN (DAGP)

---

**Manual of Standing Orders**  
**Fifth Edition 2024**



Fifth Edition

Auditor-General's  
Manual Of  
Standing Orders



Auditor-General of Pakistan



## **PREFACE**

The 4<sup>th</sup> Manual of Standing Orders (MSO) of Department of the Auditor-General of Pakistan (DAGP) was published on 23<sup>rd</sup> February, 2017. A number of changes have since taken place, including, inter-alia, restructuring of various functional and supervisory levels, issuance of new rules and regulations by the Government of Pakistan and instructions/directions by the Auditor-General. All these necessitated updating the Manual.

Rules, regulations and instructions relating to the organization, internal administration and control of the DAGP have been updated and included in this Manual. Latest version of the administrative and financial powers of the Department of Auditor-General of Pakistan, as per the Public-Sector Financial Management and Powers of the Principal Accounting Officers Regulations, 2021, have been included in the Manual. The Manual also contains revised syllabus and criteria for appearing in PIPFA (Public Sector) Examination in addition to the revised role of the Quality Assurance, Inspection and Monitoring (QAI&M) Wing which has replaced the Inspection, Regulations, Vigilance & Monitoring (IRV &MT) Wing. Furthermore, guidelines/SoPs for Certification Audits of Appropriation Accounts and Financial Statements as well as role of the Special Sectors Audit (SSA) Wing have also been added.

Reference should be made, in any case 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 par excellence 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.

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

**MUHAMMAD AJMAL GONDAL**  
Auditor-General of Pakistan

ISLAMABAD:

Dated: Oct, 2024



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

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

**GHULAM ABBAS**

Auditor-General

KARACHI:

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





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

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

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

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

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



# **TABLE OF CONTENTS**

<b>CHAPTER – I .....</b>	<b>1</b>
<b>CONSTITUTION OF PAKISTAN AUDIT &amp; ACCOUNTS SERVICE .....</b>	<b>1</b>
FORMATION.....	1
RECRUITMENT .....	2
APPOINTMENT, SENIORITY, TRAINING AND EXAMINATION .....	2
LEAVE .....	2
POSTINGS AND TRANSFERS .....	3
PERFORMANCE EVALUATION .....	3
<b>CHAPTER – II.....</b>	<b>4</b>
<b>ADMINISTRATIVE AND FINANCIAL POWERS OF THE AUDITOR-GENERAL OF PAKISTAN.....</b>	<b>4</b>
ADMINISTRATIVE AND FINANCIAL POWERS .....	4
ORGANIZATION AND CONTROL OF THE DEPARTMENT OF THE AUDITOR-GENERAL OF PAKISTAN (DAGP) .....	4
ADMINISTRATIVE STRUCTURE OF HEAD OFFICE OF DAGP .....	6
FUNCTIONS OF RESPECTIVE WINGS OF DAGP .....	7
(a) Administration & Coordination (A&C) Wing .....	7
(b) Central Audit Wing .....	7
(c) Corporate and Energy Audit (C&EA) Wing.....	8
(d) Defence Audit Wing.....	8
(e) Federal Audit Operations (FAO) Wing.....	8
(f) North Audit Wing.....	9
(g) Policy Wing.....	9
(h) Quality Assurance Inspection and Monitoring (QAI&M) Wing .....	10
(i) South Audit Wing.....	10
(j) Special Sectors Audit & Revenue Receipt Audit (SSA/RRA) Wing....	11
(k) Directorate General of Budget & Administration .....	13
(l) Directorate of International Relations & Coordination .....	13
ADMINISTRATION AND CONTROL OF THE DEPARTMENT .....	14
HEAD OF DEPARTMENT .....	14

COMPOSITION OF MANPOWER.....	15
SUBMISSION OF PENSION PAPERS.....	15
SUBMISSION OF APPLICATIONS FOR ADDITIONAL ESTABLISHMENT .....	15
WORK DISTRIBUTION IN OFFICES .....	16
DISTRIBUTION OF WORK AMONG THE GAZETTED STAFF.....	16
INSPECTION OF AUDIT OFFICES.....	17
INSPECTION TEAMS.....	18
TOUR PROGRAMMES FOR INSPECTIONS .....	18
SCOPE OF ADMINISTRATIVE INSPECTION .....	19
SUBMISSION OF INSPECTION REPORT.....	22
GENERAL INSTRUCTIONS ON ADMINISTRATIVE AND OTHER MATTERS.....	23
REPORTS ON FAILURE OF AUDIT.....	23
SPECIAL RESPONSIBILITY FOR CASH/CHEQUES .....	23
CONTROL OVER STATE OF WORK AND REPORT ON ARREARS..	24
TRANSFER OF CHARGE .....	25
REPORTING THE DEATH OF AN OFFICER .....	27
PUBLIC HOLIDAYS.....	27
<b>CHAPTER – III .....</b>	<b>28</b>
<b>BUDGET AND CONTROL OVER EXPENDITURE .....</b>	<b>28</b>
PREPARATION OF BUDGET ESTIMATES.....	28
RE-APPROPRIATION .....	28
CONTROL OVER EXPENDITURE .....	28
<b>CHAPTER - IV .....</b>	<b>30</b>
<b>DEPARTMENTAL GUIDELINES.....</b>	<b>30</b>
OFFICE MANUALS.....	30
SUPPLY OF COPIES OF MANUALS TO THE OFFICE OF AUDITOR- GENERAL.....	31
RECEIPT AND DISPOSAL OF VALUABLES.....	31
CORRESPONDENCE .....	31
REPORTING OF AUDIT FINDINGS OF GRAVE NATURE.....	34
COMMUNICATION WITH INTERNATIONAL AGENCIES .....	35

COMMUNICATION WITH INVESTIGATION AGENCIES .....	36
CIRCULAR LETTERS .....	36
E-MAILS .....	36
FAX .....	36
TELEPHONES, CELL PHONES AND ADDRESSES .....	36
LEGIBILITY OF SIGNATURE .....	37
AMENDMENT AND INTERPRETATION OF RULES .....	37
MANUAL OF AUDIT INSTRUCTIONS.....	37
PROCEDURE FOR OBTAINING LEGAL ADVICE.....	38
PRODUCTION OF OFFICIAL DOCUMENTS IN A COURT OF LAW/ INVESTIGATION AGENCIES .....	38
FORM OF STATEMENTS ON RETURNS .....	39
STANDARD FORMS .....	39
LIBRARY .....	40
FILING OF PAPERS .....	41
RESPONSIBILITY OF FIELD AUDIT OFFICES TOWARDS ENSURING INTEGRITY OF DATA ENTERED IN AMIS .....	42
RESPONSIBILITIES DURING AWAITING FOR POSTING .....	42
<b>CHAPTER - V.....</b>	<b>43</b>
<b>DESTRUCTION OF RECORD .....</b>	<b>43</b>
<b>CHAPTER - VI.....</b>	<b>44</b>
<b>MANAGEMENT OF WORK IN SECTIONS .....</b>	<b>44</b>
SECTION - I.....	44
SECTIONAL DISTRIBUTION OF WORK .....	44
POSTINGS, TRANSFERS, TRAININGS AND SENIORITY .....	44
CONFIDENTIAL REPORTS.....	47
LEAVE .....	47
CONDITIONS FOR PROMOTIONS, PROBATION, POSTING ETC. ....	47
SECTION - II PART – I.....	48
REGULATIONS RELATING TO PIPFA EXAMINATION .....	48
SECTION - II PART - II .....	49

SECTION – II PART-III .....	50
SYLLABUS/SUBJECTS FOR THE PIPFA (PUBLIC SECTOR) EXAMINATION .....	50
<b>CHAPTER-VII.....</b>	<b>51</b>
<b>STAFF OF THE PAKISTAN AUDIT DEPARTMENT [BPS-5 TO 15] .....</b>	<b>51</b>
STRENGTH .....	51
INITIAL APPOINTMENT.....	51
PRECAUTION AGAINST RE-EMPLOYMENT .....	51
AGE FOR RECRUITMENT AND RELAXATION.....	52
RECRUITMENT QUOTA .....	53
PROMOTION.....	53
TRAINING .....	54
PERFORMANCE EVALUATION REPORTS .....	54
ATTACHMENT OF PAY .....	54
AUDIT ASSOCIATIONS .....	54
GRADATION LISTS .....	55
CALCULATIONS FOR RECRUITMENTS/PROMOTIONS .....	55
<b>CHAPTER-VIII .....</b>	<b>56</b>
<b>AUXILIARY STAFF (BPS-1 TO 4/5).....</b>	<b>56</b>
RECRUITMENT .....	56
STRENGTH .....	57
ADVERTISEMENT FOR RECRUITMENT .....	57
COMMUNAL REPRESENTATION AND RESERVED QUOTAS .....	57
PROMOTION.....	58
CONVEYANCE CHARGES .....	58
LIVERIES.....	58

**CHAPTER – I**  
**CONSTITUTION OF PAKISTAN AUDIT & ACCOUNTS**  
**SERVICE**

**FORMATION**

1. Accounts Group was formed vide Establishment Division's O.M No. 1/2/74-ARC dated 23.01.1974, amended vide O.M. No.2/1/75-ARC dated 03-03-1976 (**Annexure-A**). It was later renamed as Pakistan Audit and Accounts Service vide Establishment Division's O.M No. 1/17/92-CPII, dated 10th December 2002 (**Annexure-B**). The Pakistan Audit and Accounts Service (hereinafter referred to as PA&AS) is comprised of:

- i. All posts in the Pakistan Audit & Accounts Department, the Military Accounts Department and the Railway Accounts Department;
- ii. All Accounts posts under Ministries/Divisions and Departments of the Federal Government (other than the posts of Budget & Accounts Officers or Finance & Accounts Officers) in the Ministries and Divisions of the Federal Secretariat e.g. the office of the Chief Accounts Officer, Ministry of Foreign Affairs and its sub-offices, Pakistan Post Office (PPO) Department, Pakistan Public Works Department (PPWD)<sup>1</sup> and other Departments maintaining Departmentalized Accounts.

2. The PA&AS mainly comprises of two cadres namely Inter-Departmental Cadre (IDC), governed centrally by the Auditor-General of Pakistan as an Occupational Group, and the Departmental Cadre (DC), administered by the Head of Department of an Audit Office (Field Audit Office).

3. The broad framework of rules and regulations within which the PA&AS functions, have been framed by the Establishment Division, as amended from time to time, under the Framework of Rules applicable to the PA&AS (IDC) and rules applicable to Occupational Groups (as contained in the ESTACODE).

---

<sup>1</sup> Currently under devolution

## **RECRUITMENT**

4. Recruitment in PA&AS is done through appointment based on the Competitive Examination held by Federal Public Service Commission (FPSC) and through induction of the senior-most Audit/Accounts Officers of various Audit and Accounts Departments.

## **APPOINTMENT, SENIORITY, TRAINING AND EXAMINATION**

5. Appointment, Seniority, Training, and Examination of PA&AS (IDC) Probationary Officers is governed under Occupational Groups and Services (Probation, Training and Seniority) Rules, 1990 as amended from time to time. All matters related to the Probationary Officers' training (CTP/STP), Final Passing Out Examination (FPOE), Seniority, Probation, and other terms of appointment are subject to the Civil Servants Act, 1973, in addition to above rules and Government Policies as applicable to the Occupational Group. The syllabus for FPOE is approved by the Auditor-General of Pakistan. The mandatory specialized training of IDC Probationary Officers is conducted at Pakistan Audit & Accounts Academy (PAAA) as per need assessment.

## **LEAVE**

6. a) For the employees belonging to the DC, the Head of Office/Department deals with leave applications in accordance with the Revised Leave Rules, 1980, as amended from time to time, delegation of powers and Financial Rules. In case of IDC Officers, the Auditor-General of Pakistan (AGP), being Cadre Administrator decides cases relating to all types of leave (except where delegated).
- b) Deputy Auditors General solicit approval of the concerned Additional Auditor General for casual leave, and also for all official tours before proceeding. Similarly, Directors General have to seek approvals of their respective Deputy Auditor General. The Circular is placed at **(Annexure-C)**.



## **POSTINGS AND TRANSFERS**

7. Postings and transfers of all officers of PA&AS from one cadre position to another or outside the Department are made by the Auditor-General of Pakistan. Transfer of IDC officers to and within the organization of Controller General of Accounts (CGA), are made after consulting the CGA at appropriate level.

## **PERFORMANCE EVALUATION**

8. Performance Evaluation Reports (PERs) are written in the prescribed form for each officer/official, as per guidelines contained in “A Guide to Performance Evaluation–2004 Edition”, issued by the Establishment Division vide letter F.No.2/2/2022/PD-III/CP-XI dated 04-11-2022 (**Annexure-D**) as well as the guidelines circulated by Office of the Auditor-General of Pakistan vide Circular No. 1516-Dir(A)/1-8/PERs-Policy/CA-II/2018 dated 31-10-2022 (**Annexure-E**) and vide No. 981-Dir(A)/1-8/PERs-Policy/CA-II/2018 dated 03-08-2024 (**Annexure-F**).

**CHAPTER – II**  
**ADMINISTRATIVE AND FINANCIAL POWERS OF**  
**THE AUDITOR-GENERAL OF PAKISTAN**

**ADMINISTRATIVE AND FINANCIAL POWERS**

9. The powers of the Auditor-General of Pakistan emanate from Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, read with the Auditor-General (Functions, Power, and Terms and Conditions of Service) Ordinance 2001 besides other administrative/ financial powers delegated to the Auditor-General of Pakistan from time to time. The Auditor-General exercises these powers directly or through delegation of the same to a subordinate officer (**Annexure-G**).

10. The financial powers, delegated by the Ministry of Finance under Financial Management and Powers of Principal Accounting Officers Regulations, 2021 have further been delegated by the Additional Auditor General (HQs) being Principal Accounting Officer (PAO) to other officers working in the Department of the Auditor-General of Pakistan (hereinafter referred in as DAGP). The Director General (B&A)/Heads of Field Audit Offices (FAOs)/Assistant Auditor General (P) exercise the powers delegated to them (**Annexure-H**).

**ORGANIZATION AND CONTROL OF THE DEPARTMENT OF THE AUDITOR-GENERAL OF PAKISTAN (DAGP)**

11. The Auditor-General of Pakistan is the administrative head of the DAGP and Cadre Administrator of PA&AS. His authority and jurisdiction flow from the relevant Articles of the Constitution of the Islamic Republic of Pakistan, 1973 (**Annexure-I**) as well as Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 (**Annexure-J**). The Auditor-General is also entitled to other privileges approved by the President. The term of his office is also laid down in the Constitution.

12. The Auditor-General discharges his statutory responsibilities through DAGP, which has the status of a Division; and it exercises the

administrative and financial powers of a Ministry/Division of the Federal Government (**Annexure-K**).

13. As already mentioned above, the financial control exercised by the PAO of DAGP, i.e. Additional Auditor General (HQs) is further delegated as given in (**Annexure-H**).

14. The Auditor-General is assisted by two Additional Auditors General and ten Deputy Auditors General. The Deputy Auditors General Quality Assurance, Inspection and Monitoring Wing and Administration & Coordination Wing report directly to the Auditor-General while the remaining Deputy Auditors General report to the AGP through their concerned Additional Auditor General. Additional Auditor General Headquarters (HQs), Additional Auditor General Operations (Ops) and each Deputy Auditor General has a demarcated functional jurisdiction. Job description of each Wing has been issued separately. The Organizational Chart of the Department is placed at (**Annexure-L**).

15. In terms of Auditor-General's O.M. No. 21-IR & C/DG (PAW)/2003 dated 31.01.2003, all references regarding audit are addressed directly to the Auditor-General, matters affecting the financial administration of the Department are taken up with the Additional Auditor General (HQs) and administrative matters are referred to Deputy Auditor General (A&C) irrespective of the authority competent to pass final orders thereon.

16. After the promulgation of Controller General of Accounts (Appointment, Functions and Powers) Ordinance, 2001, the Auditor-General of Pakistan has transferred the responsibility of keeping accounts of government organizations to the Controller General of Accounts.

17. However, the Auditor-General, in accordance with Article-170 of the Constitution, continues to give directions regarding the form, method and principles of accounts.

## **ADMINISTRATIVE STRUCTURE OF HEAD OFFICE OF DAGP**

18. The head office of the DAGP is organized into various Wings, as listed below. The Wings supervise various Field Audit Offices (FAOs) headed by Director General (Basic Pay Scale (BPS))-20 or Director (BPS-19), as the case may be:

- a) Administration and Coordination Wing
- b) Central Audit Wing
- c) Corporate & Energy Audit Wing
- d) Defence Audit Wing
- e) Federal Audit Operations Wing
- f) North Audit Wing
- g) Policy Wing
- h) Quality Assurance, Inspection and Monitoring Wing
- i) South Audit Wing
- j) Special Sectors Audit & Revenue Receipt Audit Wing
- k) Directorate General of Budget & Administration.
- l) Directorate of International Relations and Coordination

19. The Field Audit Offices (FAOs) are organized as Directorates General and Directorates. List of FAOs is placed at (**Annexure-M**).

## **FUNCTIONS OF RESPECTIVE WINGS OF DAGP**

20. All Wings of DAGP are headed by Deputy Auditors General (Dy. AGs), who are BPS-21 officers of PA&AS. Except for Dy. AG Administration & Coordination Wing, Dy. AG Quality Assurance, Inspection and Monitoring Wing and Dy. AG Policy Wing, all other Dy. AGs are responsible for formulation of Annual Audit Plan, monitoring its execution and quality management of audits conducted under their purviews through Internal Quality Control Committees. They also ensure peer review of audit reports of other Wings through External Quality Control Committees. The training function of the Department is conducted through the Pakistan Audit and Accounts Academy (PAAA) headed by a Rector (BPS-21) and Performance Audit Wing (PAW) headed by a Director General.

21. Specific functions entrusted to different Wings are as follows:

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

The main function of A&C Wing is to assist the Auditor-General in Cadre Administration of IDC and DC besides Human Resource Management (HRM) of both cadres. This Wing oversees Directorate General of HRM, Directors of Administration, Establishment and Legal Sections.

**(b) Central Audit Wing**

The Central Audit Wing of the Department of the Auditor-General of Pakistan, based in Lahore, deals with all matters pertaining to monitoring of approved Audit Plan, improving the quality of Audit Reports of Departments/organizations of the Punjab being audited by Director General Audit Punjab, Director General Audit Works Provincial, Director General Audit Local Governments the Punjab (North) and Director General Audit Local Governments the Punjab (South).

Certification of Appropriation Accounts and Financial Statements of Government of the Punjab, including Local Governments etc., is also monitored and supervised by this Wing. It is also responsible to ensure timely submission of Audit Reports to Governor of the Punjab.

**(c) Corporate and Energy Audit (C&EA) Wing**

The Corporate and Energy Audit Wing supervises working of seven FAOs, which include Director General C&EA (South), Karachi, Director General C&EA (North), Lahore, Director General Audit Power, Lahore, Director General Audit Water Resources, Lahore, Director General Audit Postal & Telecommunication Services, Lahore; and Director General Audit Pakistan Railways, Lahore.

**(d) Defence Audit Wing**

The key functions of the Defence Audit Wing include overall supervision of Directors General Audit Defence Services at Rawalpindi and Karachi as well as Director General Audit Works Federal, Islamabad.

Certification of Appropriation Accounts of Defence Services (Ministries of Defence Services and Defence Production) along with commercial appendixes is also monitored and supervised by this Wing.

**(e) Federal Audit Operations (FAO) Wing**

The key functions of the Wing include overall supervision of FAOs with regard to Annual Audit Plan of DAGP and various reports including Certification of Appropriation Accounts and Financial Statements of Federal Government. The Wing is also responsible to ensure timely submission of Audit Reports to the President and National Assembly/PAC Secretariat. Work of Director General Audit, Federal Government, Director General Audit, Foreign &

International, Director General Audit, Climate Change & Environment; and Director General Audit, Social Safety Nets, is also supervised by FAO Wing.

**(f) North Audit Wing**

The North Audit Wing of DAGP, based in Peshawar, supervises all matters pertaining to monitoring of approved Audit Plan, and improvement in quality of Audit Reports of Departments/ organizations of Governments of Khyber Pakhtunkhwa (KP), Azad Jammu & Kashmir (AJ&K) and Gilgit Baltistan (GB) being audited by Director General Audit, KP, Director General Audit, Local Governments KP, Director General Audit, AJ&K and Director General Audit, GB; respectively.

Certification of Appropriation Accounts and Financial Statements of Governments of KP, AJ&K and GB, including Local Governments, is also monitored and supervised by this Wing. It is also responsible to ensure timely submission of Audit Reports to the President of AJ&K and Governors of KP and GB.

**(g) Policy Wing**

Policy Wing supervises and coordinates implementation of accounting policies, prescribed by the Auditor-General of Pakistan, with the approval of the President, in accordance with the Constitutional provisions as well as AGP and CGA Ordinances. The Wing also ensures quality management during certification of accounts prepared by CGA. The Wing analyzes existing policies, procedures and supervises revisions in the systems for improvement. Certification audit methodology and pre-audit checks prevailing in AG Offices, prescribed by the Auditor-General with approval of President of Pakistan, in pursuance of different Sections of CGA and AGP Ordinances, are also reviewed by Policy

Wing. The guidelines/SoPs for Certification Audits of Appropriation Accounts and Financial Statements are placed at **(Annexure-N)**. The Wing also undertakes research and provides policy guidelines as and when required.

**(h) Quality Assurance Inspection and Monitoring QAI&M Wing**

Deputy Auditor General, QAI&M Wing reports directly to the Auditor-General of Pakistan. This Wing ensures implementation of Audit Quality Management Framework (AQMF) in the Department. Deputy Auditor General (QAI&M) is responsible for quality management of audit and allied processes as defined and elaborated in AQMF and determines if these are aligned with the desired quality objectives. The AQMF is being updated in line with the revised version of ISSAI 140, to ensure that it encompasses the entire System of Audit Quality Management (SoAQM). The Wing also undertakes inspection of field audit offices, besides processing inquiries with the approval of Auditor-General of Pakistan on complaints of frauds, embezzlements and losses.

A committee of selected Deputy Auditors General is responsible for oversight of *risk identification and response*.

**(i) South Audit Wing**

The South Audit Wing of DAGP, based in Karachi, deals with monitoring of approved Audit Plan, improvement in quality of Audit Reports of Departments/organizations of Governments of Sindh and Balochistan being audited by Director General Audit, Sindh, Director General Audit, Local Governments Sindh, Director General Audit, Balochistan, Director General Audit, Works Provincial Sindh and Director Audit, Local Governments Balochistan. Certification of Appropriation Accounts and Financial



Statements of Governments of Sindh and Balochistan, including Local Governments, is also monitored and supervised by this Wing. It is also responsible to ensure timely submission of Audit Reports to the Governors of Sindh and Balochistan.

**(j) Special Sectors Audit & Revenue Receipt Audit (SSA/RRA) Wing**

The Special Sectors Audit & Revenue Receipt Audit (SSA/RRA) Wing supervises work of Director General Audit, Petroleum and Natural Resources, Lahore; and oversees audits carried out by FAOs of Inland Revenue & Customs North, Lahore and South, Karachi through its Revenue Receipt Audit Section, This Wing reviews TORs pertaining to Special Audits through its Special Audit Unit, coordinates assignment and timely completion of audits of foreign-aided projects with Economic Affairs Division, FAOs and donor organizations, oversees Third-Party Verification (TPV) pertaining to Disbursement Linked Indicators (DLIs) of foreign-funded projects and is responsible for implementation of Audit Management Information System (AMIS) and related capacity building initiatives.<sup>2</sup>

***Audit Management Information System (AMIS) and Capacity Building Initiatives***

*AMIS is designed to automate the entire spectrum of audits covering planning, execution, reporting, follow-ups, and quality assurance. It is being implemented through the services of a consultancy firm. AMIS has been implemented across the organization at FAOs of DAGP except currently*

---

<sup>2</sup> AMIS was piloted under World Bank and GoP funded PforR project, and replicated at FAOs under PSDP project approved in May 2021 and is to be completed by June 2025

*at DGs Audit Defence Services. An AMIS Competency Centre has been established to provide technical support to the FAOs. Salient features are:*

- i. Overall goal of the AMIS is to improve the quality, transparency, and integrity of the audit process through digitization of all audit processes and records, enabling real-time monitoring of field audit activity, improved analysis of data for insightful audit findings, tracking of any tampering of audit findings or evidence, better coordination with audited entities, and improved follow-up of directives by the PAC. Integration of AQMF's requirements into the AMIS is aimed at embedding quality at each step of audit through system-based monitoring.*
- ii. The capacity building initiated under the project titled "Implementation and Mainstreaming of AMIS" includes development of training modules and audit toolkits with focus on performance audit, conducting of training workshops, and hand-holding in selected audits in areas of Forensic Audit, IS/IT Audit, audit of Procurements/Contracts/Assets, Power Sector audit, audit of SoEs/Extractive industries, Education Sector audit, Health Quality Audit, Public Debt and Revenue Receipt Audit, Environmental Audit /Sustainability Auditing, capacity building of auditors in new and emerging areas of audit, and their accreditation as per internationally recognized standards to further take forward professionalization of DAGP.*
- iii. Capacity building also includes training for Diploma in Accrual Basis IPSAS and Public Sector Professional Accounting Qualification through Chartered Institute of Public Finance and Accountancy (CIPFA).*

- iv. *QlikSense data analytics software has been acquired. The software is meant to act as a replacement of ACL which has been discontinued. QlikSense will be used for financial attest audits and as a Computer Assisted Audit Techniques (CAAT) tool for Information Systems (IS) audit. It has powerful data-analytics capabilities and features of an Artificial Intelligence tool. It is also being used to develop monitoring and oversight dashboards for supervisory management, as well as to analyze auditee data. Capacity building of auditors and senior management of DAGP has been undertaken through the Learning Management System of QlikSense.*
- v. *AMIS Manuals have been developed to facilitate the integration of the new system into the audit processes of DAGP. These manuals cater to various business processes and are designed to optimize the functionalities of AMIS across different stages of the audit lifecycle; Planning, Execution, Reporting, Follow-ups, Monitoring and Quality Assurance.*

**(k) Directorate General of Budget & Administration**

This Directorate General is responsible for administration and coordination of the Auditor-General's Headquarters at Islamabad and Camp Office at Lahore, including maintenance of infrastructure, logistics, financial and budgetary management of DAGP, besides providing support to the PAO. It is responsible for assessing development and non-development budgetary requirements of DAGP and processing annual budget and additional/supplementary grant with the Government of Pakistan.

**(l) Directorate of International Relations & Coordination**

The Directorate of International Relations and Coordination (IR&C) meets a range of international and professional

obligations on behalf of DAGP. It interacts with the international audit fraternity to keep abreast of the latest developments in public auditing and identifying and benefiting from learning opportunities through international cooperation. DAGP is an active member of several multilateral professional organizations including the International Organization of Supreme Audit Institutions (INTOSAI), the Asian Organization of Supreme Audit Institutions (ASOSAI), Economic Cooperation Organization of Supreme Audit Institutions (ECOSAI), International Consortium of Governmental Financial Management (ICGFM), Commonwealth Auditors-General Conference (CAGC) and Shanghai Cooperation Organization (SCO). The Auditor-General of Pakistan is the permanent Secretary General of ECOSAI. The Department participates in various assemblies, seminars, workshops, conferences and symposia organized by international bodies.

## **ADMINISTRATION AND CONTROL OF THE DEPARTMENT**

22. Additional Auditor General (HQs) is the Principal Accounting Officer of the Pakistan Audit Department as declared by the Government of Pakistan, Cabinet Secretariat, Cabinet Division, Islamabad vide letter No. 4-22/90Min.I dated 06.03.2003 (**Annexure-O**). The Auditor-General of Pakistan has delegated necessary powers to the Principal Accounting Officer.

23. Supervision of majority of the FAOs is done by Additional Auditor General (Operations).

## **HEAD OF DEPARTMENT**

24. In the Field Audit Offices the respective Directors General and Directors (as the case may be) have been declared as Head of Department by the Competent Authority.

## **COMPOSITION OF MANPOWER**

25. The gazetted staff consists of officers of the PA&AS (IDC), while Audit Officers, Assistant Audit Officers and Senior Auditors in their respective Offices/FAOs are part of Departmental Cadre (DC). The non-gazetted staff consists of Junior Auditors, Duplicate Machine Operators, Key Punch Operators, Data Coders, Data Supervisors, Typists, Stenographers, Steno typists and auxiliary staff in B-1 to B-4 in the cadres of respective FAOs.

## **SUBMISSION OF PENSION PAPERS**

26. DAGP assigns high priority to all claims and payments due to a retiring employee. Administration Section of the office of the Auditor-General will maintain a list and would update biannually data of all IDC pensioners. In case of Departmental Cadre, such list will be prepared and maintained by the Head of the Department concerned.

27. Pension cases of IDC officers and DC employees posted at DAGP Headquarter will be processed through pension cell of DAGP. The pension cases of DC employees, Librarian, PRO, Senior Private Secretary, Staff and Auxiliary Staff, etc. of FAO shall be finalized by the concerned Director General/Director as per Delegation of Powers.

28. Pension cases of IDC officers will be processed by Director Administration, office of the AGP.

## **SUBMISSION OF APPLICATIONS FOR ADDITIONAL ESTABLISHMENT**

29. Demands for additional establishment made to the Auditor-General must be supported and justified by statistics of work, the unit adopted in each case i.e. mandays, number of auditee organizations, number of reports etc. be clearly specified.

30. The statistics provided should be thoroughly and carefully checked by an officer, who is not directly concerned with the revision of

establishment, and reviewed by the Officer in charge (gazetted) of the Section concerned, who should satisfy himself that the statistics submitted are correct.

31. The statistics should bear the initials of the officer who prepared and also the one who examined them.

### **WORK DISTRIBUTION IN OFFICES**

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

### **DISTRIBUTION OF WORK AMONG THE GAZETTED STAFF**

33. Heads of Field Audit Offices are competent to distribute work among the officers and staff to ensure that the responsibility of the office is achieved with economy, efficiency and effectiveness as per the guidelines and job descriptions. Each Head of Office/Wing/Section should set an example and manage his/her office by planning for the future, organizing through approved procedure, directing through the chain of command and controlling the audit report function through Audit Management Information System (AMIS) as well as following other official business procedures.

34. The scale of gazetted officers for each office has been fixed and the distribution of work among them in office made as per their job descriptions.

35. The designations of line officers, other than Deputy Auditors General and Directors General, shall be Director, Deputy Director (Assistant Auditor General in Head Office), Assistant Director, Audit Officer, Assistant Audit Officer, Senior Auditor and Junior Auditor.

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

## INSPECTION OF AUDIT OFFICES

37. i) The inspection of all the Field Audit Offices (FAOs) including the Auditor-General's Office and the sub/branch audit offices working under the respective Director General/Director will be conducted by the Deputy Auditor General (QAI&M) as approved by the Auditor-General. The duration of inspection for each office will be fixed by the Deputy Auditor General (QAI&M) keeping in view the volume/nature of work of each office and the staff provided for his/her Wing. Efforts will, however, be made that all the offices are inspected at least once a year. Risk based audit approach will be used applying CAATs where applicable.
- ii) The Deputy Auditor General (QAI&M) will ensure, on behalf of the Auditor-General, that all heads of offices are:
- a) Discharging their responsibilities regarding efficient working of their offices satisfactorily, economically and effectively and are taking measures to clear pendency, to keep the work current, eliminate delays and improve productivity.
  - b) Applying the necessary internal controls to ensure the efficient working of their offices.
  - c) Holding periodical discussions with the heads of offices regarding arrears which are either on the higher side or have remained un-cleared for more than two years.
  - d) Conducting enquiries, as and when required by the Auditor-General, into cases of fraud, embezzlement, loss or any other abnormal issue occurring in the Audit Offices.

- e) Conducting audit in accordance with the provisions of FAM, AQMF, Sectoral Audit Guidelines, Administrative Inspection Kit and various directives for improvement of audit quality issued by the office of the AGP from time to time.
  - f) In case an inspection party detects a fraud or embezzlement in an office, the Deputy Auditor General (QAI&M) shall bring this into the notice of the Auditor-General immediately.
- iii) It shall be obligatory for all the field offices to produce the relevant record as demanded by the Department of the Auditor-General of Pakistan or by the Inspection Officers.

## **INSPECTION TEAMS**

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

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

## **TOUR PROGRAMMES FOR INSPECTIONS**

39. The Deputy Auditor General (QAI&M) will approve tour programmes for inspection. A copy of the tour programme will also be endorsed to the Director General (B&A) and to Deputy Auditors General and Additional Auditor General concerned as the case may be and also to the head of the concerned office, if the office being inspected is a sub office.



Due notice will be given to each office before commencing its inspection. However, no prior notice will be required in case of surprise check of any office or sub-office.

#### **SCOPE OF ADMINISTRATIVE INSPECTION**

40. The scope of Administrative Inspection will be as under:

- i) Administrative Inspection will basically be in the form of a test check, while the head of an office will conduct internal audit under his own arrangements.
- ii) QAI&M Wing will also inspect accounts and administrative matters during inspection of FAOs i.e. maintenance of record, updating of record, returns recovery as well as issuance of audit/inspection paras. Reports will be dealt through respective Deputy Auditors General.
- iii) The Head of the FAO will arrange periodical review of the audit/inspection performed under para 40 (ii) of this document.
- iv) Normally the standard inspection check-list and Administrative Inspection Kit (**Annexure-P**) will be followed. However, certain additional points/items may be examined in any of the inspected offices (both on civil and defence sides) by special teams to check the standard of audit being done by an audit office. The irregularities, if any, coming into the notice of the Inspection Team, will be treated as failure of normal audit and will ultimately be made part of the normal inspection report to be processed accordingly. Repetition of a similar type of irregularity detected in an office will be construed as a serious lapse, warranting reprimand and explanation by the Auditor-General.

- v) Notwithstanding the items given in the schedule of inspection at (**Annexure-P**), 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) Record of expenditure;
  - e) Record of stores and libraries including physical verification or test check of physical verification done by the office itself;
  - f) Detail of liabilities/pending claims, if any;
  - g) Adjustment of inter-departmental items/accounts;
  - h) Maintenance of G.P.F. accounts;
  - i) Maintenance of service books/service record and character rolls;
  - j) Disposal of personal claims, representations, complaints and appeals;
  - k) Cases of recruitment, appointment, seniority and promotion.
  - l) Disposal of disciplinary and court cases;
  - m) Record of distribution of all available resources, men, material, machinery and equipment etc;
  - n) Recoveries/adjustments of advances/demands;

- o) Pendency of pension cases;
- p) Pendency of any due/facility under Prime Minister's Family Assistance Package
- q) Use of various facilities such as vehicles, telephones, fax & telex machines and computers etc;
- r) Previous test audit reports, post audit reports and internal inspection reports;
- s) Evaluation of managerial performance at various levels especially in relation to arrangements for internal check, efficiency of the achievement of the objectives and targets.
- t) Any other item/point, which the Auditor-General or Head of Inspection Wing may direct to be examined.
- u) In addition, the inspection team will also comment invariably on transparency in purchase/risk management and control of official assets. While performing the inspection of maintenance of assets the following provisions of Chapter-8 of General Financial Rules (GFR) will also be verified:
  - (i) A regular inventory of all official assets is being maintained.
  - (ii) Physical verification of all non-consumable assets is done on 6 monthly basis.
  - (iii) Head of office has devised a system to ensure that information about handling, procurement, consumption, disbursement, wastage, write off and condemnation is being provided to the head of office regularly for informed decision making.

- (iv) Procurement of goods, service and works are planned timely, necessary budgetary provision is made well before start of financial year and implemented in accordance with existing rules and regulations.
- (v) Functions of procurement, store keeping, disbursement/consumption & write off/condemnation are not concentrated in one person and are preferably assigned to separate officers.

### **SUBMISSION OF INSPECTION REPORT**

41. Before finalization of Inspection report, the Inspection Officer will hold discussion with the head of office inspected or his nominee. The Inspection Officer will submit a report to the Deputy Auditor General (QAI&M) within a week after conclusion of the inspection, incorporating view point of the head of the office inspected, if any. Deputy Auditor General (QAI&M) will put it up along with his comments to the Auditor-General for information.

42. The head of office inspected will submit his response to the inspection report in sufficient detail to the Inspection Wing within one month of the conclusion of inspection, describing the action taken and measures adopted to set right the deficiencies pointed out during the inspection. This reply will be submitted to Deputy Auditor General (QAI&M) through the Deputy Auditor General concerned.

43. The implementation of inspection report will be monitored by the Inspection Audit Committee comprising Additional Auditor General (HQs), Deputy Auditor General (QAI&M), Deputy Auditor General (A&C) and Deputy Auditor General concerned. The Inspection Audit Committee will meet quarterly at Headquarters or Provincial Headquarters. The Committee may issue directions or settle the Inspection paras through circulation files/summary. The Committee will be fully empowered to decide the paras of Inspection Report.

44. Record of paras of serious irregularities, fraud, embezzlement and outstanding advances against retiring employees shall be kept in QAI&M Wing which shall issue the requisite NOC with the approval of Additional Auditor General (HQs) after due clearance.

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

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

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

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

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

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

47. (i) The heads of offices shall ensure adequate control over the section of office, which handles cash. The fact that the Cashier (or some other designated subordinate) has given security or executed a bond does not reduce his special responsibility to ensure that an effective system of control over the custody, disbursement and accounting of cash exists

and is functioning. There should be a continuous review of the arrangements for the expeditious disbursement of money, for the safe custody thereof, and for the prompt and correct disposal of undisbursed balances and of sums otherwise payable into the treasury. There should also be periodic reconciliation. Cash balances may also be checked, preferably without previous notice, with the accounts outstanding with the custodians of the balances. All cash/cheque books will be maintained according to instructions contained in Treasury Rules on prescribed format to ensure daily/weekly/monthly reconciliation. Each reconciliation sheet must be signed by the Drawing & Disbursing Officer (DDO) and countersigned by an officer nominated by the head of office.

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

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

- 48. a) Each section of the office should maintain a calendar showing the due and actual dates of
  - (i) Dispatch of returns due from the section.
  - (ii) Receipt of returns due to the Section.
- b) The calendar should be submitted once a month to the Officer-Incharge with a review to showing the delayed and outstanding returns along with efforts made to obtain them.

49. The heads of offices should ensure that the summary position of receipt and submission of returns maintained are submitted to the head of Department for review on the 5th of the following month, with the certificate prescribed in Note 2 below this paragraph, signed by the Audit

Officer In charge of Coordination Section. The certificate should cover all kinds of work including correspondence, and mention especially the progress of audit and accounting work. It should also mention the number of outstanding cases of all kinds e.g. handling of advance paras, draft paras, audit coverage, compliance to inspection reports, pension, pay fixation, G.P. Fund transfers and Final payment etc.

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

Note-2 The certificate mentioned above should be:

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

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

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

## **TRANSFER OF CHARGE**

51. (i) Head of office relinquishing the charge of his office, either permanently or temporarily, 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 in that office. This process should ordinarily be completed within the permissible joining time.
- (iii) Other officers on their transfer shall also prepare handing over notes for their successors, a copy of which shall be submitted to the head of office. This requirement will apply to transfers within the office as well.
- (iv) At every change of head of office, a formal transfer of charge of treasurer of charitable endowments, honorary office held in official capacity in any organization, all securities and accountables, secret and classified documents should also take place and the charge report should form a part of handing over note.
- (v) In case a handing over note is not prepared by the relieving officer, the event of default should be reported by his successor to the Auditor-General with copies to the concerned Additional Auditor General and Deputy Auditor General.
- (vi) Normally an officer will not be allowed to leave charge of office until he/she submits the charge report.



52. The relieved Director General/ Director/Officers In charge 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.

53. The relieving officer should make a preliminary examination of the memorandum given to him in accordance with paragraph 48 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.

#### **REPORTING THE DEATH OF AN OFFICER**

54. In case of demise of an employee, the Administration Section of the Office, in which the officer was working, will report immediately to the Auditor-General through the head of office.

#### **PUBLIC HOLIDAYS**

55. Public Holidays will be observed as notified by Government of Pakistan.

## **CHAPTER – III**

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

#### **PREPARATION OF BUDGET ESTIMATES**

56. The preparation of budget estimates, revised estimates, surrender and supplementary grant will be done as per prescribed format / instructions issued by the Government from time to time and powers delegated to the DAGP.

#### **RE-APPROPRIATION**

57. Re-appropriation of funds within the DAGP would be done as per Government instructions and powers given and delegated specifically to the DAGP.

#### **CONTROL OVER EXPENDITURE**

58. (i) The Principal Accounting Officer (PAO) of the DAGP controls the charges under the Appropriation “Audit /Charged” incurred in the Audit offices subordinate to the Auditor-General. 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 will adopt the procedure laid down in Rule 89 of the GFR Vol-I and Para-3(II-a) of Finance Division OM No. F-3/4/2000 dated 30.06.2002 as amended by Government from time to time. Directors General/Directors are responsible for keeping the expenditure within the limits of appropriations. A reference should be made to the office of the Auditor-General

whenever excess has occurred, or is likely to occur, under any head of appropriation.

- (iii) Directors-General/Directors should submit monthly report of expenditure under each detailed object of appropriation in respect of their office budget to office of the Auditor-General of Pakistan by 4<sup>th</sup> of the following month.
- (iv) Each head of the office is required to observe the economy measures and the budgetary cuts approved by the Auditor-General in true 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.

**CHAPTER - IV**  
**DEPARTMENTAL GUIDELINES**

**OFFICE MANUALS**

59. (i) The "Manual" of office procedures to regulate the internal administration of an audit office is prepared by each head of office. All orders/procedures relating to day to day work of an audit office and matters of information useful to staff of office are incorporated in it. The Manual is meant for internal official use only and cannot be quoted as reference to other offices. It is desirable that:
- a) Copies of the Manual are submitted to the office of Auditor-General of Pakistan and also provided to each section of the office.
  - b) All financial rules and orders issued in the form of codes, manuals or standing regulations by the Departments of the Federal/Provincial /District Governments are also incorporated in the manual as per requirement/relevance.
  - c) These Office Manuals are updated periodically in consultation with the Policy Wing of the DAGP, to maintain uniformity across the Department.
- (ii) All Field Audit Offices should maintain a digest of important information about the audited organizations, which is regularly updated, as required in Audit Manual and guidelines.
60. Office Orders concerning matters, eventually to be incorporated in the Manuals mentioned in the preceding paragraphs, are issued by the authority of the head of office and are altered, amended or deleted by the same authority.

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

62. Any orders/instructions contained in Manual/Local Manual which are contrary to Government Orders/Regulations or AGP's orders shall be considered null and void.

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

63. The subordinate offices of the AGP will supply one copy each of all Manuals and Rules indicating Standing Operation Procedure (SOP) to the Policy Wing for depositing into Archives of the AGP office.

### **RECEIPT AND DISPOSAL OF VALUABLES**

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

### **CORRESPONDENCE**

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

66. Every effort should be made to minimize unnecessary paper work and reduce the number of letters written. Maximum possible effort should be made to avoid writing letters to the officers in the same office. Following instructions, issued for guidance to officers of the DAGP in dealing with official correspondence, be adhered:

- a) Letters relating to sections and subjects under the direct supervision of a Gazetted Officer are issued ordinarily over the signatures of the respective officer, though they are stamped as emanating from the head of the office.
- b) No communication implying dissatisfaction or censure, and no letter to Government, Federal/Provincial/District or to the Auditor-General, may be issued from any audit office except over the signatures of the head of office. The head of office may, however, authorize Gazetted Officers under him to sign on his behalf communications of a routine nature, like issuance of reminders and endorsements etc., to the Government or to the Auditor-General's Office.
- c) All communications addressed to the Auditor-General's office will be issued over the signatures of head of office. Only in emergency cases these can be issued over the signatures of his Deputy, but the fact that the draft has been seen and approved by the Director General/Director will be indicated in the communication itself by signing the letter as "For Director General/Director" or "This issues with the approval of the Director General/Director", as the case may be.
- d) In the absence of the Director General/Director from headquarters, his next senior officer shall sign for him in all matters relating to correspondence, subject to such internal arrangements as may exist between the Director General/Director and his deputy for keeping the former

informed of the substance of the correspondence so issued. The communications issued to the Auditor-General over the signatures of the Deputy in the absence of the Director General/Director will invariably be put up to the latter on his return to headquarters for information and for such action as he may deem necessary. In case the Director General/Director disagrees with the contents of any such communication issued to the Auditor-General's office in his absence, he will forthwith send his remarks to the office of the Auditor-General.

- e) Routine letters and documents will be sent by Assistant Audit Officer so authorized on behalf of the Audit Officers in charge of sections.
- f) All correspondence addressed to representatives in foreign countries or to foreign representatives operating within Pakistan, other than audit matters of foreign aided projects, will invariably be routed through Directorate of IR & C, office of the Auditor-General.
- g) All the letters to the Federal/Provincial/District Governments, Auditor-General or representatives in foreign countries will have the subject briefly stated at the top. References to a higher authority will be self-contained and documented as far as possible with correct and accurate proposal for seeking orders.
- h) Official letters addressed to an office will not bear the name of its head on the cover (envelope), unless it is intended that the cover should be opened by the head of the office personally. Confidential papers will be placed in double covers, the inner cover being marked "Confidential" inscribed with the name only of the addressee, the outer cover being addressed to him by his official designation without the addition of his name.

- i) The name as well as the official designation of the writer will be given at the head of every letter addressed to the Federal/Provincial /District Governments.
- j) Comments/observations made by the DAGP, if included in the reference made to the Governments etc., will not be attributed to the DAGP. Copies of letters and memoranda received from Auditor-General will, in no case, be provided to the Government and other authorities. Only the substance of such letters will be communicated, if needed.
- k) Remarks of officers, diary number of office etc. on any letter shall never be made as attached copy with any internal/external communication. Remarks, if any, diary number etc, shall be removed/blanched from copy being sent as attachment/annex.
- l) No letter, application, communication etc. not even as advance copy, will be addressed to Auditor-General of Pakistan barring those as given in the preceding paras.

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

#### **REPORTING OF AUDIT FINDINGS OF GRAVE NATURE**

67. Whenever a Director General/Director notices, during the course of audit, an irregularity of grave nature (fraud, embezzlement, misappropriation etc) it shall be immediately brought into the notice of the Auditor-General through concerned Deputy Auditor General and Additional Auditor General. The instructions thereupon, once received from office of the AGP, shall be promptly complied with by the head of FAO.



## **COMMUNICATION WITH INTERNATIONAL AGENCIES**

68. Communication with International Agencies will be regulated by the following guidelines:

- (i) The Auditor-General will take all policy decisions on the audit/accounting matters of foreign-aided projects/programs submitted by the concerned Wing.
- (ii) All correspondence/communication with International Agencies will be undertaken through the head office.
- (iii) The head office will circulate the schedule and agenda of FAOs’/AGs’ meetings with the International Agencies, as and when received.
- (iv) In case of meetings involving policy decision, the head office will intimate the policy in advance and/or a representative from the head office will participate in such meetings.
- (v) In case the International Agencies write directly to an FAO about any matter, the office concerned will respond to any such communication only after seeking approval of the concerned Deputy Auditor General/Additional Auditor General. A copy of letter addressed to International Agencies shall be endorsed to Special Sectors Audit & Revenue Receipt Audit (SSA/RRA) Wing for information.
- (vi) In case of International Agencies’ request for direct meeting, the FAO will request for the proposed agenda in advance and submit the same to office of the AGP for approval.
- (vii) FAOs will not make any commitment during their meetings with representatives of International Agencies and review missions without approval of the AGP.

## **COMMUNICATION WITH INVESTIGATION AGENCIES**

69. Response to any letter received from Investigation Agencies like NAB, FIA, Anti-Corruption authorities etc. shall only be given after taking clearance from office of the AGP by writing a self-contained letter. Similar procedure shall be followed for cases in Mohtasibs, Information Commission etc.

## **CIRCULAR LETTERS**

70. The Auditor-General issues all instructions of a permanent character as Code/Manual alterations, while those that are of operational nature and/or require some immediate and specific action for final disposal are issued in the form of "Circular letters". A similar method should be adopted in the audit offices regarding operational matters.

## **E-MAILS**

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

## **FAX**

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

## **TELEPHONES, CELL PHONES AND ADDRESSES**

73. The Auditor-General or the competent authority will sanction telephone and cell phone connections to various offices and officers in the Pakistan Audit Department with ceiling as authorized by the Federal Government from time to time.

74. All Directors General and Directors are required to keep the Director Administration of the Auditor-General's office informed of their current addresses, landline telephone and fax numbers, of their residences and offices, both foreign and inland. The updated mailing addresses, telephone, and fax numbers may be made available on the website of AGP office.

75. Directors General/Directors must keep the Auditor-General informed of their cell-phone numbers as well as their contact information whenever they are away from station, either on duty or leave.

### **LEGIBILITY OF SIGNATURE**

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

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

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

### **MANUAL OF AUDIT INSTRUCTIONS**

78. Audit interpretation and decisions given by the Auditor-General,

whether on his own authority or in consultation with the Federal Government, will be issued as Audit Instructions. These will be compiled by the office of the Auditor-General as Instructions of the Auditor-General and made available on the AGP's website.

#### **PROCEDURE FOR OBTAINING LEGAL ADVICE**

79. (i) All FAOs will refer legal matters for advice to the Legal Section of the Auditor-General's Office through its Head of Office.
- (ii) The office of the Auditor-General will consult the Law and Justice Division on point of law where required in accordance with Rule 14 of the Rules of Business, 1973.

#### **PRODUCTION OF OFFICIAL DOCUMENTS IN A COURT OF LAW/ INVESTIGATION AGENCIES**

80. 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-Q**) will be followed. Policy regarding provision of audit information to investigation agencies including NAB has been issued vide letter No.134/AP&SS/114-C/12 dated 01.12.2016 (**Annexure-R**). All requisitions for documents/information relating to Audit Reports by a court of law, as well as Mohtasibs, Information Commission etc. will be brought to the notice of the office of Auditor-General and dealt with only after obtaining guidance from him. Documents requisitioned by the court will be enclosed with the reference sent to the Auditor-General for permission to submit to the court.

81. Similarly, all requests from field offices of Election Commission shall be brought to the notice of AGP's office by fax and response shall be given as per advice of AGP's office.

## **FORM OF STATEMENTS ON RETURNS**

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

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

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

## **STANDARD FORMS**

84. Certain forms have been standardized for printing for use in Audit offices. These are obtained in accordance with Government instructions.

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

## **LIBRARY**

86. The following are general instructions for maintenance of a library at each office:

- (i) The library may not be large but will be efficient and up-to-date to serve the purpose for which the office exists.
- (ii) No book will be issued from the library without a formal requisition from the Branch Officer, who will be responsible for its return in good condition.
- (iii) Books supplied to sections will be returned promptly. Retention for a period exceeding two months will require written sanction of the Deputy Director/Director in-Charge of the Section.
- (iv) In the first week of each month a reminder will be sent to those against whom books are outstanding for more than one month.
- (v) A verification of the books in stock in the Library will be carried out annually by an Assistant Audit Officer selected for the purpose. The Officer-in-Charge of the Library will visit the Library at intervals and see that the books are properly arranged and cared for.
- (vi) A Library catalogue, manual or computerized, will be maintained.

87. Every officer, upon assuming charge of a post, to which the care of the Library is attached, will satisfy himself as to the state of the Library. If he does not report specifically to the contrary, it will be assumed that the Library is in good order. This will apply to a relieving Librarian as well.

## **FILING OF PAPERS**

88. Classified "Guard Files/Master Files" containing copies of important orders will be maintained in every office for consultation purposes. Each head of office will conduct periodical review of these files and, by 31st of December each year, submit a certificate to the AGP's Office regarding their utility or need to weed out.

89. The Director General/Director will see that a proper system of filing papers, vouchers and accounts exists and is working under responsible supervisors. The following general instructions will be observed: -

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

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

91. The bona fide candidates preparing for the Pakistan Institute of Public Finance Accountants (PIPFA) examination within a reasonable time may be supplied with priced publications.

#### **RESPONSIBILITY OF FIELD AUDIT OFFICES TOWARDS ENSURING INTEGRITY OF DATA ENTERED IN AMIS**

92. The FAOs are responsible for entering authentic and error-free data into AMIS. Such data includes master-data related to organizations, dimensions, risks and controls, as well as content of paras and allied data. Entry of erroneous data shall translate into inefficacy of AMIS and other tools, like QlikSense, and will subsequently have detrimental consequences in terms of faulty data analytics. Heads of FAOs shall be responsible for putting in place due checks and controls to ensure integrity of data in AMIS. All auditors/officials responsible for entering data into AMIS shall be accountable for data-entry errors and gaps.

#### **RESPONSIBILITIES DURING AWAITING FOR POSTING**

93. Any officer/staff who is “Awaiting for Posting” shall report to respective Deputy Auditor General/office, as mentioned in the notification, and shall perform such functions as may be assigned to him. He/she shall not leave station during this period unless allowed in writing by office of the Auditor-General (**Annexure-S**).



**CHAPTER - V**  
**DESTRUCTION OF RECORD**

94. (i) Administrative record: All the record pertaining to administration of Auditor-General's Office and field audit offices will be destroyed in the light of instructions issued by the government from time to time.
- (ii) Audit record: The record pertaining to audit including Audit and Inspections Reports (AIRs) and supporting documents will not be destroyed till the required action in the Audit Para has been finalized, or the complete record has been archived digitally.

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

96. Personal files of the Auditors-General shall never be destroyed and shall be kept under lock and key in separate almirah marked "Personal Files of Auditors-General". Keys of the almirah shall be in the custody of Assistant Auditor General (Personnel).

**CHAPTER - VI**  
**MANAGEMENT OF WORK IN SECTIONS**

**SECTION - I**

**SECTIONAL DISTRIBUTION OF WORK**

97. The work at DAGP (HQs) and FAOs is distributed amongst different Sections headed by Branch Officer (BO). Post of BO, Assistant Director (IDC) or Audit Officer (DC), 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 BO with the assistance of the staff posted with him/her. Appointment of DC employees to this post will be made as per the Recruitment Rules, amended/notified from time to time.

98. Assistant Audit Officers (AAOs), Senior Auditors (SAs) and Junior Auditors (JAs) will assist the BOs in discharge of functions assigned to the Section concerned.

99. The current recruitment/promotion rules, pertaining to DC, are placed at (**Annexure-U**).

**POSTINGS, TRANSFERS, TRAININGS AND SENIORITY**

100. The employees of DAGP shall be liable to serve anywhere within or outside Pakistan against any post under the Federal Government or any Provincial Government or local authority or a Corporation or body set up or established by any such Government in terms of Section-10 of Civil Servant Act- 1973.

*Provided that where an employee 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 favorable than those to which he would have been entitled if he had not been so required to serve.*

101. The directly recruited AAOs and SAs are required to pass/qualify the relevant Pakistan Institute of Public Finance Accountants (Public Sector) (PIPFA) exam related to the office where he/she has been appointed. DAGP offers the following examination of PIPFA branches/areas:

- (i) General Audit and Accounts
- (ii) PT&T Audit
- (iii) Inland Revenue & Customs Audit
- (iv) Petroleum & Natural Resources Audit
- (v) Social Safety Nets Audit
- (vi) Commercial Audit
- (vii) Defence Audit
- (viii) Railway Audit
- (ix) Water Resources Audit
- (x) Power Audit
- (xi) Local Governments Audit
- (xii) Climate Change & Environment Audit
- (xiii) CPEC Audit

102. For regulations and orders regarding appointment, conditions and service etc. of AAOs of the above mentioned areas, applicable rules/regulations may be referred to where necessary and/or applicable.

103. (a) Senior Auditors, who pass the PIPFA examination prescribed in the PIPFA Student's Handbook (for Public Sector Examination), are eligible for appointment to the post of Assistant Audit Officer upon their turn, based on seniority-cum-fitness.

(b) Junior Auditors are also allowed to appear in PIPFA public sector study programme only on self-finance basis, subject to approval of the Auditor-General. However, PIPFA Public Sector qualification shall give no advantage to them in their seniority viz-a-viz their seniors and they shall not be promoted out of turn.

104. All Senior Auditors who have certification/qualification of Chartered Management Accountants (CMA); Associate Chartered Certified Accountant (ACCA), UK; Chartered Accountant (CA), Pakistan, Chartered Institute of Public Finance and Accountancy (CIPFA), or any other equivalent professional certification/qualification, shall still have to qualify the government sector papers (specialized departmental papers) included in PIPFA i.e. Government Accounting, Government Auditing, Public Financial Management, Services Rules, Public Works Accounting; etc., or any other paper declared mandatory by the competent authority from time to time. PIPFA will not grant any exemption from government sector papers. However, exemption from any other examination/paper may be decided by PIPFA based on its prevalent policy.

105. Subject to the orders contained in this chapter and subject also to any orders issued from time to time by the Auditor-General, appointments to the posts of AAO are made in the manner prescribed in the relevant Recruitment Rules, as amended from time to time.

106. Separate FAO wise seniority lists will be maintained for all posts in BPS- 01 to 18 in respective Departmental Cadres on the basis of continuous regular service in the grade. In order to meet shortage in a particular FAO, the Auditor-General, at his discretion, may order transfers from one FAO to another.

## **CONFIDENTIAL REPORTS**

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

108. The Performance Evaluation Reports of the Audit Officers are maintained in the prescribed form (S-121 G) in duplicate. The Deputy Director/Director will write the Performance Evaluation Reports of Audit Officers as per hierarchy and the next higher officer in hierarchy e.g. Director/Director General will countersign. In case of deputation, the Reporting/Supervising Officer in borrowing Department will write the PER. Duplicate copy of the Performance Evaluation Report will be sent both by the Directors-General/Directors and borrowing Department confidentially by name to Director Establishment, office of the AGP so as to reach him by 31st January of each year.

## **LEAVE**

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

## **CONDITIONS FOR PROMOTIONS, PROBATION, POSTING ETC.**

110. Rules and instructions for promotions, probation, postings/transfers, trainings and allied matters pertaining to AOs, AAOs, SA, and JAs are at **(Annexure-U)**.

## **SECTION - II PART – I**

### **REGULATIONS RELATING TO PIPFA EXAMINATION**

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

112. The General Principles and Procedures, except as otherwise indicated, set out in the succeeding paragraphs of this Section, are applicable to all the branches/areas of PIPFA (Public Sector) examination.

113. Permission of the Auditor-General is necessary for a candidate to appear in the PIPFA (Public Sector) examination. The Directors General/Directors of FAOs will submit to the Auditor-General a statement containing list of recommended candidates (preferably selected by a committee) for the PIPFA (Public Sector) training/examination on the date prescribed by the Auditor-General.

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

115. Senior Auditors (BPS-16) and Junior Auditors (BPS-11), who have one (1) year regular service, will be eligible to take the PIPFA (Public Sector) examination as per conditions laid down by PIPFA. Junior Auditors, however, will be eligible to take PIPFA (Public Sector) examination only on self-finance basis and passing of the examination shall not confer any right upon them for out of turn promotion. Every candidate applying to become a registered student of PIPFA must produce a certificate from the head of his Department/office stating that he/she meets the admission criteria.

116. Director General/Director will certify at the foot of the statement required in paragraph 114 and 115 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 good habits and are not likely to be disqualified for appointment to the posts of AAOs for not possessing the proper aptitude for the work of AAO and that they have a reasonable prospect of passing the examination.

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

118. Candidates satisfying the conditions set out in paragraph 114 and 115 above shall have no right that they are recommended for permission of the Auditor-General to appear in the examination.

119. The candidates rejected by the respective Directors General/Directors on three occasions, or permanently, will have the right of appeal against their rejection before the Auditor-General of Pakistan, whose decision in the matter shall be final. The orders of the Auditor-General on the recommendations of the Directors General/Directors vide paragraph 115 and 116 will be communicated as soon as possible.

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

## **SECTION - II PART - II**

121. The general principle regulating the transfer or substantive appointment of a person who has passed the PIPFA (Public Sector) examination in one area to another area is that she/he will have to qualify the special subjects of the branch to which he/she is to be transferred or in the area which he desires to qualify. According to this principle, such

persons shall pass the subjects of the other branch before they can be appointed substantively to it.

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

### **SECTION – II PART-III**

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

123. The PIPFA (Public Sector) examination will be held for the subjects/syllabus prescribed by PIPFA, approved by the Auditor-General of Pakistan and duly notified from time to time. The currently approved syllabus for PIPFA Examination is at (**Annexure-V**).



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

**STRENGTH**

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

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

**INITIAL APPOINTMENT**

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

**PRECAUTION AGAINST RE-EMPLOYMENT**

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

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

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

128. (a) The prescribed maximum age limit for recruitment on the date of closing of applications is 25 years. A person whose age exceeds 25 years may not be admitted to a pensionable post in Government service without sanction of the competent authority. The cases of upper age limit beyond 25 years will be regulated in the light of Civil Servant (Upper Age Limit) Rules 1993 as amended from time to time. In terms of Establishment Division's SRO No. 586(1)/97, dated 18.05.1999 the maximum age limit prescribed for initial appointment under any rule for the time being enforced shall be relaxed by a period of 5 years.

(b) The upper age limit for recruitment to the services/posts under the Federal Government shall be relaxed by three years in the case of tribal candidates, who are permanent residents of such areas or as notified by Federal Government for other classes and subject to any other relaxation as notified.

(c) For absorption of disabled persons against 2% quota, ten years' relaxation will be awarded in addition to relaxation already given under normal rules and regulations from time to time.

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

(d) Notwithstanding anything in the preceding paras, the decision of upper age limit for recruitment shall be as per applicable laws/rules/instructions issued by the Government from time to time.

## **RECRUITMENT QUOTA**

129. Recruitment in all FAOs shall be done on the basis of quota and communal representations prescribed by the Government from time to time.

130. Quota including merit, regional, provincial, disabled, women and minorities etc. will be applicable/observed as per Government instructions in vogue. According to Rule 15 of Civil Servants (Appointment, Promotion and Transfer) Rules 1973, vacancies in posts in BPS 3 to 15 and equivalent in offices which serve only a particular province or region shall be filled by appointment of persons domiciled in the province or region concerned.

131. 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 in by direct recruitment, and not to vacancies to be filled in by promotion, which will continue, as at present, to be made solely on merit cum-seniority. Neither will this percentage be applicable to vacancies reserved for recruitment on the basis of merit, and temporary vacancies likely to last for less than three months. In all cases the candidates should possess the minimum standard of qualifications fixed for each grade of service/post.

132. 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 will be submitted to the Auditor-General/Federal Government.

## **PROMOTION**

133. Promotion from the post of Junior Auditor to Senior Auditor will be governed by the recruitment rules for the post of Senior Auditor as prescribed by the Government from time to time.

## **TRAINING**

134. Directors General/Directors are duty bound to ensure that their staff, especially newly recruited, is adequately trained in all branches of the work, they should prepare a Training-Plan after identifying and assessing the training needs of the individuals. They should facilitate each employee to receive adequate training to be able to deal with various items of work in different sections of the office. The staff should have exposure to work on every seat, in each section of the office, instead of only a specific seat making him indispensable. Essential periodic rotation, at least every three years, should be observed without exception. The Directors-General/Directors should nominate suitable officials for PIPFA and a variety of other courses including computer-courses offered by the Pakistan Audit and Accounts Academy.

## **PERFORMANCE EVALUATION REPORTS**

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

## **ATTACHMENT OF PAY**

136. The rules relating to attachment of pay contained in rules 225 to 229 of Federal Government Treasury Rules Vol-I apply to all personnel serving in DAGP (**Annexure-W**).

137. No alteration can be made in the date of birth of a staff member, recorded in his service book at the time of initial appointment, subject to the conditions prescribed by the Establishment Division.

## **AUDIT ASSOCIATIONS**

138. Representation on an Association formed by the employees of Audit

Offices may be allowed if the Association has been recognized under the rules issued by the Government of Pakistan from time to time.

### **GRADATION LISTS**

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

### **CALCULATIONS FOR RECRUITMENTS/PROMOTIONS**

140. In case where quotas are to be observed in recruitment or promotion, the calculations shall be done on vacancy position on that date and shall not be based upon the number of employees already on Roll. If no person is found suitable for recruitment against a post reserved for a specific quota, the unfilled quota vacancy shall be taken forward to the next recruitment.

141. Recruitment of over qualified applicants should ordinarily be discouraged.

142. The primary responsibility of Stenographers, Steno typists and Junior Auditors is typing work on computer based software. Therefore, no applicant who fails typing skill test shall be called for written test or interview or be recruited.

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

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

**RECRUITMENT**

144. (i) All kinds of recruitment including that of auxiliary staff are governed under the Civil Servants (Appointments, Promotion and Transfer) Rules, 1973 framed under section 25 of the Civil Servants Act, 1973
- (ii) Appointments in BPS-1 as Naib Qasids and in BPS-4/5 as Driver are made through direct recruitment as per recruitment rules of the post
- (iii) Recruitment of auxiliary staff is to be made as prescribed in the relevant recruitment rules and in light of the guidelines issued by the Federal Government from time to time
- (iv) The minimum qualification/experience prescribed in the relevant Recruitment Rules are to be observed in the light of the guidelines issued by the Federal Government
- (v) The recruitment criteria laid down in the Recruitment Rules will be strictly followed
- (vi) Preference shall be given to candidates/applicants belonging to the area or those settled/living in the city/town of the recruiting office and are not over-qualified
- (vii) It shall be carefully observed that no overqualified person is recruited as the Auxiliary Staff

## **STRENGTH**

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

- (i) One Naib Qasid is allowed for a Section with strength of six persons and one Naib Qasid for two small sections, whether the Sections are accommodated in the same room or not.
- (ii) The criterion above is not applicable to the Record Section of the Audit Office, as the quantum of work in that branch varies from one office to the other.
- (iii) This criterion is also not applicable to Sections consisting of more than six persons.

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

## **ADVERTISEMENT FOR RECRUITMENT**

146. Subject to any orders that may be issued from time to time by the Federal Government and the Auditor-General, Directors General/Directors are competent to recruit staff in BPS-1 to 4/5 for their establishment, only after advertising the vacancies through newspapers and by placing a copy of advertisement on the website of AGP's office.

## **COMMUNAL REPRESENTATION AND RESERVED QUOTAS**

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

## **PROMOTION**

148. The promotion of Naib Qasids /Qasids or other such staff is governed under rules/instructions issued by the Federal Government from time to time.

## **CONVEYANCE CHARGES**

149. Conveyance Charges for late sitting in respect of Drivers and Naib Qasids/Qasids and other staff would be admissible as per scale/rates prescribed by Government of Pakistan from time to time.

## **LIVERIES**

150. Naib Qasids/Qasids/Jamadars and Drivers would be entitled to liveries as per scale/rates prescribed by Government of Pakistan from time to time.

-----



# ANNEXURES



GOVERNMENT OF PAKISTAN  
CABINET SECRETARIAT  
(ESTABLISHMENT DIVISION)  
\*\*\*\*\*

ANNEXURE - A

No. 2/1/75-ARC.

Rawalpindi, the 3rd March, 1976.

OFFICE MEMORANDUM

Subject :- ADMINISTRATIVE REFORMS ——— ACCOUNTS GROUP

The following amendments are made in the Establishment Division

Q.M. No. 1/2/74-ARC, dated 23rd January, 1974, constituting the Accounts Group :-

In para 1, clause (iii), omit the fullstop at the end and add the following :-

"other than the posts of Budget and Accounts Officers or Finance and Accounts Officers in the Ministries and Divisions of the Federal Secretariat."

2) Substitute the existing para 3 as follows :-

"3. From Grade 1 to Grade 17 each Department will operate separately as heretofore except with regard to Grade 17 posts included in the Inter-Departmental cadre vide para 4 below. The existing instructions in regard to quotas for direct recruitment and promotion, the composition of promotion and selection committees, the appointing authorities for various grades, etc. will continue to apply. All posts to be filled by direct recruitment will be advertised."

3) Substitute the existing para 4 as follows :-

"4. Inter-Departmental Cadre.

(a) All posts in Grade 17 which were formerly borne on the cadre of the former Accounts Services and 25% of Grade 17 Accounts posts in the T & T Department and Pakistan Post Office Department shall be borne on an Inter-Departmental Cadre. Posts in Grade 17 sanctioned after 20.8.1973 will be distributed between the Departmental and Inter-Departmental cadres in the ratio of 3:1. The cadre shall in addition comprise all posts in Grade 18 and above in the Accounts Group. Officers of the Inter-Departmental cadre will be transferable from one department to the other.

(b) Appointments to posts in Grade 17 on the initial formation of the Inter-Departmental cadre will be made by allocating posts to the promotee officers and the direct recruits in Grade 17 in the ratio of 50:50, on year-to-year basis. Future appointments to Grade 17 posts in the cadre will also be 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 is subject to review after 5 years.

(c) All officers who are holding posts in grade 16 and above on regular basis shall be deemed to have been appointed to the Inter-Departmental cadre in their respective grades.

(d) The number of grade 17 officers of a department approved for induction in the Inter-Departmental Cadre shall not exceed 50% of the number of grade 17 posts contributed by that department to the Inter-Departmental cadre.

(c) The probationer officers recruited on the results of the competitive examination held by the Federal Public Service Commission who, after completion of integrated training at the Academy for Administrative Training, are allocated to the Accounts Group will undergo common Departmental training to be followed by an examination the details of which will be prepared by the Auditor General. Thereafter, they will be allocated to a particular Accounts Department. They will ordinarily remain in that Department until they get promotion to the next higher grade.

4) Substitute the existing para 5 as follows :-

"5. Posts in grade 18 and above will be filled by promotion of officers of the Inter-Departmental cadre in accordance with the prescribed procedure."

5) In para 9 (i) substitute the figure 16 by figure 17 wherever it occurs, and insert the following in the beginning :-

"Save as provided in (ii) below"

6) Substitute para 9 (ii) as follows :-

"(ii) Grade 17 (inter-Departmental cadre).

(a) A separate seniority list will be maintained in respect of grade 17 officers of the Inter-Departmental cadre.

(b) The promotee officers adjusted in a particular year will be placed senior to the direct recruits of that year.

(c) The inter se seniority of direct recruits of a year or batch will be determined on the basis of the order of merit of the probationers determined at the time of final passing out from the Academy for Administrative Training.

(d) The inter se seniority of the Departmental officers inducted in the Inter-Departmental cadre in a particular year shall be determined according to the date of their regular continuous officiation.

7) In clause (b) of para 11, omit the figure 35 and the fullstop thereafter and add the following :-

" 45 years for the first examination, 40 years for the next examination and 35 years for all subsequent examinations. "

8) In the sub-para of para 11, after the words "total vacancies" insert fullstop and delete the following words :-

" and these promotions will be reckoned against the direct recruitment quota. "

9) Substitute para 12 as follows :-

"12. The Inter-Departmental cadre will be administered by the Auditor General and the Departmental cadres by the respective Heads of Department. The Auditor General will prepare and maintain a gradation list of all officers in grade 17 and above in the Inter-Departmental cadre while the Departmental Heads will maintain seniority lists of officers and staff in grade 17 and below in the Departmental cadres.

The other existing arrangements with regard to personnel management of the various Accounts Departments

and cadres will continue. The Auditor General, in liaison with the Departments concerned, will be responsible for the smooth implementation of these instructions. Any major difficulties which may arise will be resolved in a meeting of the Establishment Secretary, the Finance Secretary and the Auditor General."

2. The above amendments will be effective from the date of the issue of the Establishment Division O. M. No. 1/2/74-ARC, dated the 23rd January, 1974.

*K. Mahmood*  
(K. Mahmood)  
Special Secretary to the  
Government of Pakistan.

Ministry of Finance,  
IS' ANABAD.

Copy to :-

1. Auditor General of Pakistan.
2. All Ministries/Divisions.
3. All officers/Section Officers in the Establishment Division.

*19 MAR 1974*  
*5/6*

10. 116 ARC/7-74 was dt. 9th March, 1976

Copy forwarded for information and necessary action the following in continuation of [Est. Division's No. 1/2/74-ARC dt. 23.1.74; Circulars-1974] dt.

Est. No. 151-682/21-73 dt. 26.1.74

All Acts, Directives and Complements etc.

All Sections in ..

ANNEXURE - B

GOVERNMENT OF PAKISTAN  
CABINET SECRETARIAT  
ESTABLISHMENT DIVISION

No.1/17/92-CP.II

Islamabad, the 10th December, 2002.

OFFICE MEMORANDUM

Subject:- RE-NAMING THE "ACCOUNTS GROUP" AS "PAKISTAN  
AUDIT & ACCOUNTS SERVICE".

The undersigned is directed to refer to Establishment Division's OM. No.1/2/74-ARC, dated 23-01-1974 constituting the occupational group called the "Accounts Group" and to say that the competent authority has been pleased to re-name the "Accounts Group" as "Pakistan Audit & Accounts Service".

  
(MUHAMMAD ASHRAF AWAN)  
SECTION OFFICER (CP-II)


1. All Ministries/Divisions  
Islamabad/Rawalpindi.  
2. All Chief Secretaries of the Provinces/AJ&K/NAs.  
3. The Auditor General of Pakistan, Islamabad.  
4. Chairman, Federal Public Service Commission, Islamabad.  
5. Director (Publications), PPARC, Islamabad.

Diary No. 822-107-12  
Date: 13-12-02

12/12/02  
1.  
2.  
3.  
4.  
5.



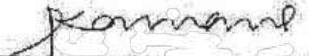
ANNEXURE - C

	<p>OFFICE OF THE AUDITOR GENERAL OF PAKISTAN, ISLAMABAD</p> <p>1653 No. /PAAS-IMisc/Circular</p> <p>Date: 05.09.2022</p>
---	--

- i. All Deputy Auditors General

**CIRCULAR**

I am directed to convey that Deputy Auditors General must take approval of the concerned Additional Auditor General for all official tours and casual leaves before proceeding. Similarly, Directors General are required to take approvals from their respective Deputy Auditors General.

  
(Muhammad Kamran Taufiq)  
Director (Administration)

Copy to:

- i. All Directors General HQ and FAO
- ii. SPS to Additional Auditor General I&II





**PER SUBMISSION CERTIFICATE FROM OFFICER REPORTED UPON**

Certified that I \_\_\_\_\_  
(Name of Officer)  
\_\_\_\_\_ have on \_\_\_\_\_ submitted my  
(Designation/BS/Group/Service) (Date)  
Performance Evaluation Report for the period from \_\_\_\_\_  
To be initiated by \_\_\_\_\_  
(Name/Designation of Reporting Officer)  
To be countersigned by \_\_\_\_\_  
(Name/Designation of Countersigning Officer)

Signatures \_\_\_\_\_

To,

(Serving Administration  
/Ministry/ Department) \_\_\_\_\_

Copy for information to the:

Director (Administration),  
AGP Office, Islamabad.

**Instructions for Officers Reported Upon:**

**Extract of Para-6.7 of AGPE-2004 and Guideline for filling up of PER**

- PER along with Submission Certificate should be prepared annually at the close of each calendar year which is required to be dispatched to the Officer Incharge entrusted with the maintenance of his/her C.R dossier and copy of above certificate must also be forwarded to Establishment Division.
- Part I and II of PER are required to be filled in duplicate/typed and signed by the officer reported upon.

### IMPORTANCE OF PER IN CAREER PLANNING

*The Performance Evaluation Report (PER) is an important document which should be completed by the stakeholders with utmost care in stipulated time period. It is required during the appointments as well as promotions have to be made.*

**Instructions for Officer Reported Upon/Reporting Officer/Countersigning Officer/Second Countersigning Officer (if applicable) / Expunging Authority**

Officer Report Upon	PER along with Submission Certificate should be prepared annually at the close of each calendar year which is required to be dispatched to the Officer Incharge entrusted with the maintenance of his/her C.R dossier and copy of above certificate must also be forwarded to Establishment Division.
Concerned Administration.	After initiation/submission of above certificate along with set of PERs, the concerned administration will on the same date forward the same to Reporting Officer. This shall enable to ensure follow-up and prompt retrieval of PERs from the Reporting/Countersigning Officers.
R.O/CO/2 <sup>nd</sup> C.O (if applicable)	After receiving PERs from administration, R.O will complete the same within two weeks. After that C.O will countersign in the next two weeks and 2 <sup>nd</sup> Countersigned (if applicable) in subsequent two weeks and must follow the guidelines mentioned in backside of PER form.
Expunging Authority in case of adverse remarks	The role of expunging authority is as a Judge who examine/decide the representation of the officer reported upon and comments of the C.O on the representation under paras-3.40,3.41 and instructions provided on the backside of PER form of AGPE-2004.
The concerned administration will get the PER completed and must be forward to Establishment Division under para-2.37 & 2.38 of AGPE-2004 as per given schedule	<p>Officers of Grade 21 and 20 .....31st January</p> <p>Officers of Grade 19 .....28th February</p> <p>Officers of Grade 18 and 17 .....31st March</p>

Failing which disciplinary proceedings will be initiated under para-2.35 (iii) & (iv) of AGPE-2004 which is as under:-

*(iii) The President is pleased to direct that the reporting officers concerned will be held responsible for ensuring that the reports of the officers working under them are written in time and sent to the Establishment Division/Administrative Ministry concerned when due with the least delay.*

*(iv) In case the President received further complaints in this regard, serious notice will be taken thereof and defaulting officers will be liable to disciplinary action.*

## ANNEXURE - E

**MOST IMMEDIATE**  
**Through Special Messenger / EMS**

	<p>Office of the <b>AUDITOR GENERAL OF PAKISTAN.</b> Audit House, Constitution Avenue, Islamabad.</p> <p>F.No. <u>1516</u>-Dir(A)/1-8/PERs-Policy/CA-II/2018      Dated: <u>31</u>.10.2022</p>
---	--

- |   |   |
|---|---|
| <p>The Member Finance PABC / NESCOM, Islamabad.<br/>The Military Accountant General, Rawalpindi.<br/>The Member Finance, Railways Board, Islamabad.<br/>The Member Finance SUPARCO, Islamabad / KRL, Rawalpindi.<br/>The Rector, PAAA, Lahore.<br/>The Deputy Auditor General, QAIM, Islamabad<br/>The Deputy Auditor General, CA&amp;E, Islamabad.<br/>The Deputy Auditor General, Defense Audit Wing, Islamabad.<br/>The Deputy Auditor General, Policy, Islamabad.<br/>The Deputy Auditor General, Social Sectors Audit/RRA, Islamabad.<br/>The Deputy Auditor General, Central, Lahore<br/>The Deputy Auditor General, South, Karachi<br/>The Deputy Auditor General, North, Peshawar<br/>The Deputy Auditor General, FAO, Islamabad.<br/>The CAO, Ministry of Foreign Affairs, Islamabad.<br/>The Director General Audit, Federal Govt., Islamabad.<br/>The Director General Audit, CC &amp; Environment, Islamabad.<br/>The Director General Audit, Works (Federal), Islamabad.<br/>The Director General Audit, Punjab, Lahore.<br/>The Director General Audit, Sindh, Karachi.<br/>The Director General Audit, KP, Peshawar.<br/>The Director General Audit, Balochistan, Quetta<br/>The Director General (B&amp;A), AGP Office, Islamabad.<br/>The Director General Audit, Social Safety Nets, Islamabad.</p> | <p>The DG Audit, Inland Revenues &amp; Custom, Lahore.<br/>The DG Audit, Inland Revenues &amp; Custom, Karachi.<br/>The DG Audit, Petroleum &amp; Natural Resources, Lahore.<br/>The DG Audit, District Govt. Punjab (North), Lahore.<br/>The DG Audit, District Govt. Punjab (South), Multan.<br/>The DG Audit, District Govt. KP, Peshawar.<br/>The DG Audit, Local Councils, Sindh, Karachi.<br/>The DG Audit, Local Councils, Balochistan, Quetta.<br/>The Director General Audit, Defence Services (N), Rawalpindi<br/>The Director General Audit, Defence Services (S), Karachi.<br/>The Director General, CA&amp;E (North), Lahore.<br/>The Director General, CA&amp;E (South), Karachi.<br/>The Director General Audit, Power, Lahore.<br/>The Director General Audit, Water Resources, Lahore.<br/>The Director General Audit, Railways, Lahore.<br/>The Director General Audit, P&amp;TS, Lahore.<br/>The Director General Audit, Works (Provincial), Lahore.<br/>The Director General Audit, Works (Provincial), Karachi.<br/>The Director General, PAW, Lahore.<br/>The Director General Accounts (Works), Lahore.<br/>The Director Audit, Foreign &amp; International, Islamabad<br/>All DGs / Directors, AGP Office, Islamabad.<br/>The Director, PAAA, Quetta.<br/>All Officers of PA&amp;AS on Deputation/Training/Leave.</p> |
|---|---|

### CIRCULAR

Subject: **TIMELY COMPLETION OF PERFORMANCE EVALUATION REPORTS (PERs) BY ALL PA&AS OFFICERS – STREAMLINING THE SYSTEM OF PERS IN RESPECT OF PA&AS OFFICERS**

The undersigned is directed to refer to the above subject and earlier circulars on the subject.

2. In order to streamline the existing systems of PERs in DAGP, it has been decided by the Auditor-General of Pakistan that following instructions may be observed by all PA&AS officers while submitting / initiating / countersigning the PERs:

i.	The officer being reported upon shall fill Part-I and Part-II of PERs and submit to Director Admn, AGP Office <b>latest by 15<sup>th</sup> January</b> . It may be noted that the <b>'Certificate'</b> on format prescribed in PERs Guidelines must be submitted alongwith it.
ii.	The PER will be sent to Reporting Officers by Admn Wing of AGP Office. The drawn PERs will be sent back to Admin Wing AGP Office.
iii.	The Admin Wing shall forward the initiated PERs to the concerned Countersigning Officer for countersignatures. The Countersigning Officer will send these back duly countersigned.

P.T.O

3. It is requested to follow the above mentioned instructions and any deviation in this regard would be viewed seriously.

  
31/10/2022  
(AKBAR ALI KHAN)  
Deputy Auditor General (A&C)

Copy for information to the:

1. DG (HRM), AGP Office, with the request to forward copy of this letter to all PA&AS officers through email (HRMIS), for wide circulation / compliance, please.
2. DG (IT), AGP Office, with the request for uploading this letter on the OAGP website through IT Section, for wide circulation / compliance, please.
3. Director (Establishment), AGP Office.
4. S.P.S to the Auditor-General of Pakistan.
5. S.P.S to the Additional Auditor General-I & II.
6. S.P.S to the Controller General of Accounts, Islamabad.



# ANNEXURE - F

REMINDER-III  
MOST IMPORTANT / IMMEDIATE

	Office of the <b>AUDITOR-GENERAL OF PAKISTAN.</b> Audit House, Constitution Avenue, Islamabad.
	Dated: <b>03.08.2024</b>

F.No. 981-DIG(A) / MATTERS-Policy/AGP/1122/2024

## CIRCULAR

The Member Finance PABC / NESCOM, Islamabad	The DG Audit, Local Governments, The Punjab (North), Lahore.
The Member Finance SUPARCO, Islamabad / KRL, Rawalpindi.	The DG Audit, Local Governments, The Punjab (South), Multan.
The Military Accountant General, Rawalpindi.	The DG Audit, Local Governments, KP, Peshawar.
The Member Finance, Railways Board, Islamabad.	The DG Audit, Local Governments, Sindh, Karachi.
The Rector, PAAA, Lahore.	The Director General Audit, Defence Services (N), Rawalpindi.
All Deputy Auditors General, Islamabad/Lahore/Peshawar/Karachi	The Director General Audit, Defence Services (S), Karachi.
The Deputy Controller General of Accounts (Admin), OCGA, Islamabad	The Director General, CA&E (North), Islamabad.
The Accountant General Pakistan Revenues, Islamabad.	The Director General, CA&E (South), Karachi.
The Accountants General, Punjab/ Sindh/ KP/Balochistan /AJ&K /GB	The Director General, IR&C (North), Lahore.
The CAO, Ministry of Foreign Affairs, Islamabad.	The Director General, IR&C (South), Karachi.
The Director General Audit, Federal Government, Islamabad.	The Director General Audit, Power, Lahore.
The Director General Audit, CC & Environment, Islamabad	The Director General Audit, Water Resources, Lahore.
The Director General Audit, Works (Federal), Islamabad.	The Director General Audit, Railways, Lahore.
The Director General Audit, Punjab, Lahore.	The Director General Audit, P&TS, Lahore.
The Director General Audit, Sindh, Karachi.	The Director General Audit, Works (Provincial), Lahore.
The Director General Audit, KP, Peshawar.	The Director General Audit, Works (Provincial), Karachi.
The Director General Audit, Balochistan, Quetta.	The Director General Accounts (Works), Lahore.
The Director General (B&A), AGP Office, Islamabad.	The Director Audit, Local Governments, Balochistan, Quetta.
The Director General Audit, Social Safety Nets, Islamabad.	The Director, PAAA, Quetta.
The Director General Audit, Foreign & International, Islamabad.	All DGs / Directors, AGP Office, Islamabad.
The DG Audit, Petroleum & Natural Resources, Lahore.	All Officers of PA&AS on Deputation / Training / Leave.
The Director General, PAW, Lahore.	

Subject: **TIMELY COMPLETION OF PERFORMANCE EVALUATION REPORTS (PERs) BY ALL PA&AS OFFICERS – STREAMLINING THE SYSTEM OF PERS IN RESPECT OF PA&AS OFFICERS.**

The undersigned is directed to refer to OAGP Circular bearing even No.1516 dated 31.10.2022, on the subject (Copy enclosed) regarding "Strict Observance of the instruction contained in the Booklet "A Guide to Performance Evaluation-2004" and to state that all PA&AS officers working under your control may be directed to fill in Part – I & II of all pending PERs Forms along with the detachable 'Certificate' and submit to Admin Wing, OAGP **without further delay**, positively. It is further emphasized that non-compliance, may attract disciplinary proceedings under Civil Servants (E&D), Rules, 2020 besides compromising promotional prospects/trainings/postings, etc.

2. It may also be noted that henceforth PERs initiated and submitted directly to Reporting Countersigning officers will not be accepted. Moreover, Reporting / Countersigning Officers are required to forward PERs to Admin Wing after doing the needful.

**Encl:** As above

  
**(MUHAMMAD KAMRAN TAUFIQ)**  
 Director (Administration)  
 Ph: 051-9224083

Copy for information to the:

1. DG (IT), AGP Office, Local, with the request for uploading this letter on the OAGP website through IT Section, for wide circulation, please.
2. S.P.S to the Auditor-General of Pakistan.
3. S.P.S to the Additional Auditors General (HQs) & (Operations).
4. S.P.S to the Controller General of Accounts, Islamabad.
5. Director (Establishment), AGP Office.

## ANNEXURE - G

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

## ANNEXURE - H

### DELEGATION OF ADMINISTRATIVE AND FINANCIAL POWERS IN THE DAGP AS PER REGULATION 30 OF THE PUBLIC-SECTOR FINANCIAL MANAGEMENT AND POWERS OF THE PRINCIPAL ACCOUNTING OFFICER REGULATIONS, 2021

S.No	Type of Powers	Powers delegated to Principal Accounting Officer	Powers delegated to Head of Department / DG (B&A)	Assistant Auditor General (P)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1.	Creation of temporary posts and conversion of temporary posts from Development Expenditure to Current Expenditure.	The creation of new posts in the current expenditure shall require the approval of the Finance Division even when these are included in the current budget. The Secretaries of the Ministries/Divisions shall have full powers to create new posts (s) in the Development Expenditure/ PSDP, included in PC-I or PC-II after the approval of the project by the relevant forum subject to availability of development budget against Employees Related Expenses. These posts shall be continued on year-to-year basis till the completion of the project. Such posts(s) will cease to exist on the closure/ completion of the project. After completion of the project and submission of PC-IV, the barest minimum and essential posts(s) shall be converted from Development Expenditure to Current Expenditure as temporary post(s) on the recommendation of MS wing of the Establishment Division and approved by	Nil. However, Head of Foreign Missions may create a temporary post for a maximum period of 5 days for enabling the transferred official to brief the incoming official and to hand over to him accountable documents etc.	Nil	A post in any office or department which has remained vacant for a period of three years or more shall be deemed to have been abolished. The powers for revival of that post shall not be exercised without obtaining prior approval of concerned Senior Joint Secretaries/ Joint Secretaries (Expenditure) Sr. JS/ JS (Exp.) concurrence for continuance of temporary post in the next financial year may be sought well

		Finance Division. The proposals for creation of posts belonging to occupational groups/ services shall be first referred to the concerned Division/ Office for clearance before submitting to Finance Division.			before the beginning of that year so that the posts not agreed to by the Sr. JS/ JS (Exp) are not continued in the next financial year even for a day
2.	Conversion of a temporary post into a permanent post	<p>A. The Secretaries of the Ministries/Divisions shall have full powers, subject to the following conditions:</p> <p>(i) Posts in existence continuously for five years or more</p> <p>(ii) created for work of a permanent nature and</p> <p>(iii) are likely to continue for an indefinite period.</p> <p>B. Details of temporary posts converted into permanent during the course of a financial year, should invariably be reported to the Finance Division before the 1<sup>st</sup> October, every year.</p>	Nil	Nil	
3.	Abolition of posts	<p>The Secretaries of the Ministries/ Divisions shall have full powers in Development &amp; Current Budget. A post in any Division, Office or Department which has remained vacant for a period of three years or more shall be deemed to have been abolished and shall be notified by the Division. The powers for revival of that post shall not be exercised by the Secretary of Division without obtaining prior</p>	Nil	Nil	



	approval of Finance Division			
4.	Reimbursement of Medical Charges	Full powers subject to availability of budget	As in Column 3	Upto Rs. 25,000/-
		Full powers, with the condition to keep funds available in all heads of accounts especially in ERE to ensure timely payment of salaries and neither a liability is created nor excess spending is made	As in Column 3	
5.	Re-appropriation of Funds	<p><b>General Instructions:</b></p> <p>(a) No re-appropriation may be made:</p> <p>(i) from one demand for grant to another; (ii) after the expiry of the financial year;</p> <p>(iii) between funds authorized for expenditure charged on the Federal Consolidated Fund</p> <p>(iv) from ERE to Non-ERE and other expenditure;</p> <p>(b) Funds may not be appropriated or re-appropriated to meet:</p> <p>(i) any item of expenditure which has not been sanctioned by competent authority;</p> <p>(ii) Expenditure for a purpose, the allotment for which was specifically reduced or refused by the National Assembly.</p>		--



			approved scales, in respect of the residences of officers subordinate to them.		
7.	Powers to sell surplus or unserviceable stores and stock by auction.	Full powers, subject to the prescribed conditions	As in Column 3.		
8.	Write off of irrecoverable value of stores or public money due to losses on account of fraud, theft, etc.	(i) Upto Rs. Ten million in each case, provided that :- (a) the loss does not disclose a defect of system the amendment of which requires the orders of higher authority; and (b) there has not been any serious negligence on the part of some individual government officer or officers which may possibly call for disciplinary action.  (ii) Powers to write-off of losses up to a limit of Rs. Five hundred thousand to cover deficiencies on account of breakage, shortage in transit, wastage, spoilage and bottling, dryness in storage and depreciation on account of wear and tear fluctuation in market prices and obsolescence.	Up to Rs. One million subject to observance of conditions mentioned in Column 3.  As in Column 3 except Rs. Two hundred thousand subject to observance of conditions mentioned in Column 3.	Upto Rs. 30,000 (Rs. Thirty thousand only) subject to observance of conditions mentioned in Column 3	

<b>Project Pre- Investment Analysis</b>					
9.	Feasibility Studies, Research and Surveys and Exploratory Operations	Full powers, subject to prescribed conditions.	As in Column 3		
<b>Operating Expenses</b>					
10.	Travelling Allowance.	Full powers, subject to prescribed conditions.	As in Column 3	Govt. Servants in B-1 to 18	
11.	Transportation of goods.	Full powers.	As in Column 3	Upto Rs. 15,000/-	
12.	POL Charges and CNG Charges.	Full powers, subject to observance of ceilings where applicable.	As in Column 3	Upto Rs. 25,000/-	
13.	Conveyance charges.	Full powers, subject to prescribed conditions.	As in Column 3	Upto Rs. 25,000/-	
14.	Postage and Telegraph	Full powers	As in Column 3	Upto Rs. 25,000/-	
15.	Telephone and Trunk Calls.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3	Upto Rs. 65,000/-	
16.	Telex and Teleprinter and FAX.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3	Upto Rs. 40,000/-	

17.	Electronic Communication.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3	Upto Rs. 25,000/-	
18.	Courier and Pilot Service.	Full powers subject to observance of prescribed ceilings and condition	As in Column 3	Upto Rs. 10,000/-	
19.	Utilities (Gas, Water, Electricity) Hot & Cold Weather Charges, Others.	Full powers, subject to observance of prescribed ceilings where applicable.	As in Column 3	Full Powers	
20.	Office Stationary.	Full powers.	As in Column 3	Upto Rs. 35,000/-	
21.	Printing & Publications.	Full powers, provided that printing at a press other than a press of the Printing Corporation of Pakistan, should be undertaken only if the Principal Accounting Officer is satisfied that it is in public interest to do so and records a certificate to that effect. The job of printing material of sensitive and classified nature shall continue to be performed by Printing Corporation of Pakistan. The Principal Accounting Officer shall determine the nature of such printing material.	As in Column 3	Upto Rs. 20,000/-	

22.	Newspapers Periodicals And Books.	Full Powers subject to observance of prescribed ceilings and condition	As in Column 3	Upto Rs. 20,000/-	
23.	Uniform and Liveries.	Full Powers, provided that the purchase of uniforms and liveries shall be made subject to the prescribed scales and prices and in accordance with PPRA Rules	As in Column 3	Upto Rs. 20,000/-	
24.	Rent of non-residential buildings.	(i) Housing & Works Division & Defence Division. Full powers. (ii) Ministry of Foreign Affairs. Full powers in respect of Pakistan Missions abroad. (iii) Other Ministries/Divisions: Upto Rs. 1500,000 (Rs. One million five hundred thousands) per month for Islamabad/Rawalpindi/Lahore/Karachi/Peshawar/Quetta. (b) Upto Rs. 1,000,000 (Rs. One million) per month for other places or as approved limits notified by Ministry of Housing and Works from time to time.	As in Column 3	--	
25.	Rent of Residential Buildings.	(i) Full powers to incur expenditure from within the sanctioned budget grant as per prescribed rental ceiling and grant maximum one year advance payment of rent during the lease period and subject to availability of funds. (ii) Ministry of Foreign Affairs: Full powers in respect of Pakistan Missions Abroad.	As in Column 3	Govt. Servants in B-1 to 11	

26.	Consultancy and Contractual Work.	Full Powers subject to availability of Budget	As in Column 3	--	
27.	Royalties, Rates and Taxes, Rent of Machine and Equipment.	Full powers.	As in Column 3	Full Powers	
28.	Training-Domestic.	Full powers.	As in Column 3	Upto Rs. 20,000/-	
29.	Payment to Government Departments for services rendered	Full powers.	As in Column 3	--	
30.	Essay writing and Copy Rights	Full powers.	As in Column 3	--	
31.	Law Charges.	Full powers, in consultation with Law & Justice Division.	As in Column 3	Upto Rs. 20,000/-	
32.	Fees to Law Officers	Full powers, in consultation with Law & Justice Division	As in Column 3	Upto Rs. 10,000/-	
33.	Exhibitions, Fairs and Other National Celebrations	Full powers subject to availability of budget	As in Column 3	Upto Rs. 25,000/-	
	Advertising and Publicity.	Full powers, subject to prescribed conditions.	As in Column 3	Upto Rs. 25,000/-	
35.	Payments to Others for services rendered	Full powers, subject to observance of prescribed conditions and availability of Budget.	As in Column 3	Upto Rs. 15,000/-	

36.	Purchase of drugs and medicines.	Full powers, subject to observance of prescribed conditions and availability of Budget.	As in Column 3	Upto Rs. 25,000/-	
37.	Contribution & Subscription	Full Powers	As in Column 3	--	
38.	Expenditure on Pakistani delegations to Foreign Countries	Full powers, in accordance with prescribed conditions.	As in Column 3	--	
39.	Loss on Exchange	Full powers, in accordance with prescribed conditions.	As in Column 3	--	
40.	Secret Service Expenditure	Full powers, in accordance with prescribed conditions.	As in Column 3	--	
41.	Conferences/Seminars/workshops/Symposia	Full powers, in accordance with prescribed conditions.	As in Column 3	--	
42.	Unforeseen Expenditure/ others	Full Power	Rs. 100,000 (One hundred thousand)	Upto Rs. 50,000/-	
42A	Expenditure on Foreign Delegations arriving in Pakistan	Full Powers within the budgetary allocation and in accordance with prescribed conditions	Nil	--	
	<b>Employees Retirement Benefits</b>				
43.	Reimbursement of Medical Charges to Pensioners.	Full powers subject to availability of funds.	As in Column 3	Upto Rs. 25,000/-	
	<b>Grants</b>			--	



44.	Grant-in-Aid	Full powers subject to completion of codal formalities under section 6 of the PFM Act, 2019 and instructions issued by Finance Division.	As in Column 3	--	
	<b>Transfers</b>				
45.	Scholarships, Bonuses and Other Awards.	Full powers in accordance with the approved rates for scales	As in Column 3	--	
46.	Light refreshment for official meetings	For light refreshment not exceeding the amount per person notified by Finance Division at meetings convened for official business provided that attendance sheet of the meeting with name, designation, ministry, signature etc. will be verified by the chair or by a BS-20 officer.	As in Column 3	--	
	<b>Expenditure on Acquiring of Physical Assets.</b>				
47.	Purchase of Building, Computer Equipment, Commodity purchases (Cost of State), Other Stores and Stocks, Transport, Plant and Machinery, Furniture & Fixture and purchase of Other Assets.	Full powers, subject to observance of prescribed conditions & instructions of Cabinet Division, regarding purchase of transport, subject to availability of budget.	As in Column 3	--	
	<b>Civil Works</b>				



52.	Building & Structures (hired and requisitioned)	Full Power	As in Column 3	--	
53.	Powers to give administrative approval to works in respect of non-residential buildings	Full power as per M/o Housing & Works prescribed conditions.	As in Column 3	--	
54.	Powers to order refund in accordance with the rules or in pursuance of decisions of courts in respect of which no appeal is proposed to be filed.	Full powers	As in Column 3	--	
55.	Compensation payable to any individual under law, rules, or judgment of courts.	Full powers.	As in Column 3	--	
56.	Charges for remittance of pay and or allowances of establishment by money order or by bank drafts, other than leave salary.	Full powers.	As in Column 3	--	
57.	Powers to sanction investigation of claims of government servants to arrears of pay, allowances, etc.	Full powers subject to restrictions as per applicable rules	As in Column 3	--	

58	Fixation of initial pay by grant of premature increments in cases of first appointment under government, of the persons not already in the service of the Federal, or a Provincial Government.	Full Powers subject to grant not more than six premature increments for the initial fixation of pay subject to the Rules prescribed by Establishment Division	As in Column 3	Govt. Servants in B-1 to 16	
59	Fixation of initial pay of an officiating government servant on appointment to another post in a time scale of pay.	Full Power subject to grant not more than six premature increments for the initial fixation of pay subject to the Rules prescribed by Establishment Division	As in Column 3	Govt. Servants in B-1 to 16	
60.	Fixation of scales/ rates of pay and allowances of posts in Pakistan Missions abroad to which recruitment is made locally.	Full power to M/o Foreign Affairs (Missions abroad) subject to approved rules	Full powers to the heads of Pakistan Missions abroad concerned to sanction increase in scales/rates of pay corresponding to the increase allowed by the local government subject to the availability of budget provision.	--	

61.	Sanction to the undertaking of work for which an honorarium is offered and the grant of acceptance of an honorarium.	Full powers subject to prescribed policy of Federal Government.	As in Column 3	--	
62.	Sanction of honoraria to government servants in connection with departmental examinations in accordance with the rules.	Full powers, in accordance with approved rates or scales.	As in Column 3	--	
63.	Power to sanction the undertaking of work for which a fee is offered and acceptance of fee.	Full powers	As in Column 3	--	
64.	Exemption from crediting portion of fees to government.	Nil	Nil	Nil	
65.	Relaxation of the prescribed time limit for submission of TA Bill.	(i) Where no TA advance was drawn: Full powers. (ii) Where T.A advance was drawn: TA adjustment bill should be submitted within six months of the date of performance of journey by the government servant, failing which the advance will be recovered.	As in Column 3	Govt. Servants in B-1 to 16	

66.	Relaxation of the prescribed time limit where the family of transferred government servant could not join within one year due to shortage of accommodation, education of children or on medical or compassionate grounds.	Full powers, subject to prescribed rules and conditions	As in Column 3	Govt. Servants in B-1 to 18	
67.	Relaxation of the prescribed time limit in respect of a member of the family of a transferred government servant preceding him	Full powers provided that the family performed the journey after the transfer orders for the government servant were issued.	As in Column 3	Govt. Servants in B-1 to 18	
68.	Power to decide the amount of permanent travelling allowance to be drawn by a government servant holding more than one post to which permanent travelling allowance is attached.	Full powers, provided that the limit laid down in SR 24 is not exceeded.	As in Column 3	--	
69.	Relaxation of prescribed time limit where the family could not follow a government servant granted leave travel concession within the prescribed period of one month	Full powers, subject to the adjustment of TA advance within six months.	As in Column 3	--	

	on medical grounds or due to private affairs.					
70.	Grant of permission for the family to precede a government servant granted leave travel concession.	Full Power, subject to condition that the family precedes the government servant after the formal sanction of leave.	As in Column 3	--		
71.	Grant of TA concession during leave where leave is combined with extraordinary leave due to circumstances beyond the control of government servant.	Full powers.	As in Column 3	--		
72.	Permission to travel by air on transfer to a Pakistan Mission abroad in cases where air route is not the approved route.	Full powers.	As in Column 3	--		
73.	Grant of travelling and daily allowance to non-official members of Commissions/ Committees etc. setup by the government and to foreign experts.	Full Power subject to prescribed conditions and rules	As in Column 3	--		

74.	Grant of daily allowance for compulsory halt due to dislocation of communications.	Full powers.	As in Column 3	Govt. Servants in B-1 to 16	
75.	Grant of extraordinary leave to temporary government servants upto one year for reasons beyond their control.	Full powers	As in Column 3	Govt. Servants in B-1 to 16	
76.	Grant of leave terms to employees appointed on contract.	Full powers subject to prescribed rules and conditions	As in Column 3	Govt. Servants in B-1 to 16	
77.	Grant of special disability leave.	Full powers provided that the disability manifests itself within three months after the occurrence of its cause and subject to medical certificates.	As in Column 3	Govt. Servants in B-1 to 16	
78.	Grant of advance to government servants from his various provident funds.	Full Powers, subject to approved rules and conditions	As in Column 3	Govt. Servants in B-1 to 16	
79.	Permission to postpone recovery of advance drawn from the GP Fund for a specified period.	Nil	As in Column 3	Govt. Servants in B-1 to 16	



80.	Grant of advance for the purchase of Motor Car/Motor Cycle to temporary government servants.	Full powers subject to fulfilment of prescribed conditions.	As in Column 3	Govt. Servants in B-1 to 16	
81.	Relaxation of the time limit of one month within which purchase of conveyance should be completed.	Full powers subject to prescribed condition.	As in Column 3	Govt. Servants in B-1 to 16	
82.	Authorization of the final payment of the dues of a deceased government servant to the members of family, dispensing with the production of succession certificate and guardianship certificate in the case of minor heir (s).	Full powers subject to the production of indemnity bond or provided that the amount or balance standing to the credit of a deceased subscriber in the fund is to the extent of Rs. 50,000 (Rs. Fifty thousand).	As in Column 3	Govt. Servants in B-1 to 16	
83.	Question of deciding the real legal heir (s) in case where there is no nomination or the nomination is incorrect or invalid.	Full powers in consultation with the Law & Justice Division.	As in Column 3	Govt. Servants in B-1 to 4	
84.	Condonation of interruption of service.	Full powers subject to the rules and regulations prescribed by the Establishment Division	As in Column 3	--	

85.	Condonation of deficiency in qualifying service for pension.	Full Power subject to prescribed rules and conditions	As in Column 3	--	
86.	Grant of conveyance allowance	Full Power subject to prescribed conditions	As in Column 3	--	
87.	Power to sanction deputation of government servants. (i) Temporary Duty Abroad (ii) II Training – International	Full powers subject to the fulfilment of the terms and conditions and procedures issued by the Finance Division from time to time	As in Column 3	--	
88.	Advance payment to other government departments and government owned/ controlled organizations, in exceptional cases only.	Full Powers, subject to approved policy and conditions	As in Column 3	--	

## ANNEXURE - I

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

#### Auditor-General of Pakistan

168. (1) There shall be an Auditor-General of Pakistan, who shall be appointed by the President.
- (2) Before entering upon office, the Auditor-General shall make before the Chief Justice of Pakistan oath in the form set out in the Third Schedule.
- <sup>2</sup>(3) The Auditor-General shall, unless he sooner resigns or is removed from office in accordance with clause (5), hold office for a term of four years from the date on which he assumes such office or attains the age of sixty-five years, whichever is earlier.]
- <sup>3</sup>[(3A) The other terms and conditions of service of the Auditor-General shall be determined by Act of Majlis-e-Shoora (Parliament); and, until so determined, by Order of the President.]
- (4) A person who has held office as Auditor-General shall not be eligible for further appointment in the service of Pakistan before the expiration of two years after he has ceased to hold that office.
- (5) The Auditor-General shall not be removed from office except in the like manner and on the like grounds as a Judge of the Supreme Court.
- (6) At any time when the office of the Auditor-General is vacant or the Auditor-General is absent or is unable to perform the functions of his office due to any cause, [the President may appoint the most senior officer in the Office of the Auditor-General to] at as Auditor-General and perform the functions of that office.

<sup>1</sup> New clause (4) Ins. by the Constitution (Eighteenth Amdt.) Act, 2010 (10 of 2010), s. 61.

<sup>2</sup> Subs. *ibid.*, s. 62, for "clause (3)".

<sup>3</sup> New clause (3A) Ins. by the Constitution (Eighteenth Amdt.) Act, 2010, (10 of 2010), s. 62.

#### Functions and powers of Auditor-General

169. The Auditor-General shall, in relation to—
- (a) the accounts of the Federation and of the Provinces; and
- (b) the accounts of any authority or body established by the Federation or a Province, perform such functions and exercise such powers as may be determined by or under Act of <sup>2</sup>[Majlis-e-Shoora (Parliament)] and, until so determined, by <sup>3</sup>Order of the President.

### **Power of Auditor-General to give directions as to accounts**

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

<sup>4</sup>[(2) The audit of the accounts of the Federal and of the Provincial Governments and the accounts of any authority or body established by, or under the control of, the Federal or a Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit.]

### **Reports of Auditor-General**

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

<sup>1</sup> Subs. *ibid.*, for certain words.

<sup>2</sup> See footnote 6 on page 3, *supra*.

<sup>3</sup> For such Order, see the Pakistan (Audit and Accounts) Order, 1973 (P. O. No. 21 of 1973).

<sup>4</sup> Re-numbered (1) and new clause (2) added by the Act 10 of 2010, s. 63.

<sup>5</sup> Subs. *ibid.*, s. 64, for "National Assembly".



## ANNEXURE - J

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

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

### **Ordinance No. XXIII of 2001**

An Ordinance

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

11. **Functions of Auditor-General in the case of grants or loans given to other authorities or bodies.-**

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

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

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

12. **Audit of receipts of Federation or of Provinces or of districts.**— The Auditor-General shall audit all receipts which are payable into the Consolidated Fund or Public Account of the Federal Government and of each Province and in the accounts of each district and to satisfy himself that all such receipts which are payable into the Consolidated Fund, Public Account or any district account have been properly and correctly deposited and rules and procedures relating to which receipts are being fully observed and the systems are in place to ensure proper assessment and collection of government receipts.
13. **Audit on accounts of stores and stock.**—The Auditor-General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Federation or of a Province or of a district.
14. **Powers of Auditor-General in connection with audit of accounts.**—(1) The Auditor-General shall, in connection with the performance of his duties under this Ordinance, have authority—
  - (a) to inspect any office of accounts, under the control of the Federation or of a Province or of a district, including treasuries, and such offices responsible for the keeping of initial or subsidiary accounts;
  - (b) to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection; and
  - (c) to enquire or make such observations as he may consider necessary, and to call for such information as he may require for the purpose of the audit.
- (2) The officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.
- (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.
15. **Audit of companies and corporations established in the public sector.**—(1) The Auditor-General shall perform functions and exercise powers in relation to the audit including supplementary audit of the accounts of the public sector companies in accordance with the provisions of the Companies Ordinance 1984 (XLVII of 1984).
  - (2) The duties and powers of the Auditor-General in relation to the audit of the accounts of corporations (not being companies) established by, or under, law shall be performed and exercised by him in accordance with the provisions of the respective laws.
  - (3) The Governor of a Province or the district authority may, where he is of opinion that it is necessary in the public interest so to do, request the Auditor-General to audit the accounts of a corporation established under provincial law and where such request has been made, the Auditor-General shall audit the accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation.

16. **Audit of accounts of certain authorities or bodies.**—Save as otherwise provided, in section 11 where the audit of the accounts of any body or authority has not been entrusted to the Auditor-General by or under any law, he shall, if requested so to do by President, or the Governor of a Province, as the case may be, undertake the audit of the accounts of such body or authority and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority.
17. **Power to dispense with detailed audit.**—The Auditor-General may dispense with, when circumstances so warrant, any part of detailed audit or any accounts or of transactions and to apply such limited check in relation to such accounts or transactions as he may determine.
18. **powers.**—Any power exercisable by the Auditor-General under the provisions of this Ordinance, or any other law may be exercised by such officer of his department as may be authorised by him in this behalf by general or special order.
19. **Budgetary provisions.**—The Auditor-General shall have the full powers to incur expenditures within the budgetary provisions.
20. **Power to amend the Schedule.**—The Federal Government may, by notification in the official Gazette, amend the Schedule so as to add any entry there to or modify or omit any entry therein.
21. **Power to make rules.**—The President may by notification in the official Gazette make rules for carrying out the purpose of this Ordinance.
22. **Power to make regulations.**—The Auditor-General may with the previous approval of the Federal Government, by notification in the official Gazette, make such regulations, not inconsistent with the provisions of this ordinance and the rules made there under as he may consider necessary or expedient for carrying out the purpose of this Ordinance.
23. **Repeal.**—The Pakistan (Audit and Accounts) Order, 1973 (P.O. 21 of 1973), is hereby repealed.



## THE SCHEDULE

[See section 3]

### PAY, ALLOWANCES AND PENSION

The Auditor-General shall be —

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

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

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

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

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

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

ANNEXURE - K

GOVERNMENT OF PAKISTAN  
FINANCE DIVISION  
(EXPENDITURE WING)

No.F.5(17)Exp.17/85-823

Islamabad, the 14th July 1987

OFFICE MEMORANDUM

Subject: DECISION TAKEN BY THE CABINET IN CASE NO. 46/4/87  
DATED 08.02.1987 - REPORT OF THE KAZI COMMITTEE  
ABOUT THE STATUS OF THE AUDITOR-GENERAL OF PAKISTAN  
AND THE AUDIT DEPARTMENT.

The undersigned is directed to state that in pursuance of the Cabinet Decision on the above subject, it has been decided as follows:

- (1) The Audit Department will exercise the financial and administrative powers of a Ministry/Division.
  - (2) The Auditor-General of Pakistan will have direct access to the Minister for Finance.
2. The Auditor-General would however continue to submit the budget proposals of his department to the Finance Division.

*M. Farhan*  
(Mohammad Farhan)  
Joint Secretary (Exp)

All Ministries/Divisions,  
Islamabad/Rawalpindi

Copy to the Auditor General of Pakistan, Gulberg-III, Lahore

*M. Farhan*  
(Mohammad Farhan)  
Joint Secretary (Exp)  
Tele: 82/496

OFFICE OF THE AUDITOR-GENERAL OF PAKISTAN,  
CENTRAL GOVT. OFFICES BUILDING GULBERG-III,  
LAHORE.

No. 204-5/Coord.II/C/87.

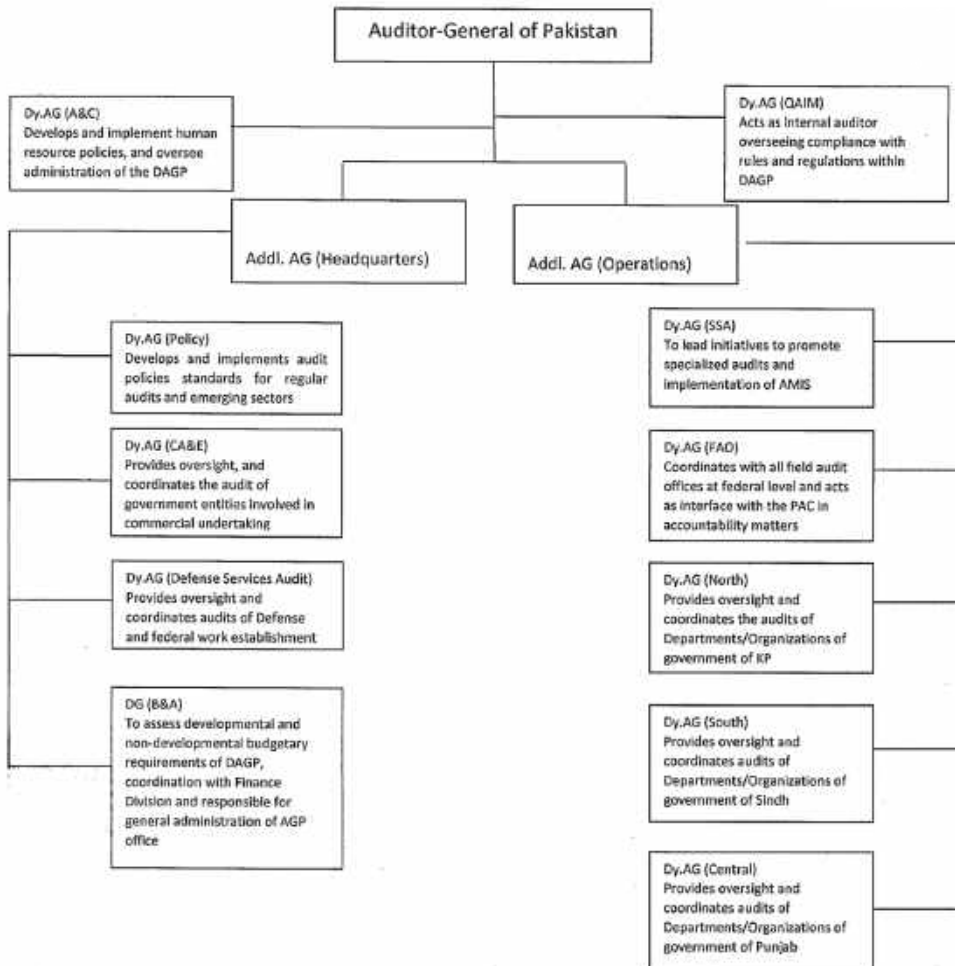
Dated:- 21.7.1987

Copy forwarded to the following for information.

1. All Accountants General/Directors General of Audit/Directors etc.
2. All Heads of Training Institutes.
3. Member Finance Pakistan Railway Islamabad.
4. Military Accountant General Rawalpindi
5. Director General TRF Islamabad.
6. Director General Post Offices Islamabad
7. P.S. to Auditor-General/Deputy Auditor-General (Crown)  
Deputy Auditor-General (G.A)
8. All Supervisory Officers.
9. All Branch Officers.

*M. Farhan*  
(Mohammad Farhan)  
Joint Secretary (Exp)

## ANNEXURE - L



## ANNEXURE - M

### LIST OF OFFICES

S. N	Name of Office (s), City
1	Auditor-General of Pakistan, Islamabad.
2	Deputy Auditor General (Central), Lahore.
3	Deputy Auditor General (South), Karachi.
4	Deputy Auditor General (North), Peshawar.
5	Rector, Pakistan Audit & Accounts Academy, Lahore.
6	Director General Audit (Power), Lahore.
7	Director General Audit, Works (Provincial), Punjab, Lahore.
8	Director General Audit (Punjab), Lahore.
9	Director General Audit (Railways), Lahore.
10	Director General, Performance Audit Wing (PAW), Lahore.
11	Director General Audit, Local Governments. (Sindh), Karachi.
12	Director General Audit (Inland Revenue and Customs), North, Karachi.
13	Director General, Commercial Audit & Evaluation (South), Karachi.
14	Director General Audit, (Gilgit Baltistan), Gilgit.
15	Director General Audit (Federal Government), Islamabad.
16	Director General, Commercial Audit & Evaluation (North), Islamabad.
17	Director General Audit (Social Safety Net), Islamabad.
18	Director General Audit (Climate Change & Environment), Islamabad.
19	Director General Audit, Defense Services (North), Rawalpindi.
20	Director General Audit (Water Resources), Lahore.
21	Director General Audit, Local Governments, The Punjab (North), Lahore.
22	Director General (Petroleum & Natural Resources), Lahore.
23	Director General Audit (Postal and Telecommunication Service), Lahore.
24	Director General Audit (Inland Revenue and Customs), South, Lahore.
25	Director General Audit (Sindh), Karachi.
26	Director General Audit, Defense Services (South), Karachi.
27	Director General Audit, Local Governments (KP), Peshawar.
28	Director Audit, Local Governments (Balochistan), Quetta.
29	Director General Audit, Local Governments, The Punjab (South), Multan.
30	Director General Audit (AJ&K), Muzaffarabad.
31	Director General Audit (KP), Peshawar.
32	Director General Audit (Baluchistan), Quetta.
33	Director General Audit Works (Federal), Islamabad.
34	Director General Audit Works (Provincial), Sindh, Karachi.
35	Director General Audit, Foreign and International, Islamabad.

## ANNEXURE - N

### STANDARD OPERATING PROCEDURE FOR CERTIFICATION OF ACCOUNTS OF FEDERATION, PROVINCES AND THE DISTRICTS

This SOP comprises two parts: The part I provides for steps to be taken for certification of accounts and financial statements. The Part II indicates some steps which Field Audit Office will perform during financial year.

#### PART I

In order to streamline the timely completion of certification exercise for accounts of the Federal, Provincial and District Governments, Policy Wing has developed the following SOP for all audit offices. The SOP shall be observed to ensure timely certification of accounts. This needs to be synchronized with the schedule for preparation of accounts by CGA. A schedule of submission of accounts by all accounting offices to FAOs is attached as Annexure A. Instructions given in Audit Quality Management Framework (AQMF) and all related instructions of the Auditor-General of Pakistan must be kept in mind before submission of certified accounts/financial statements for approval of Auditor-General of Pakistan.

- i. All Heads of Field Audit Offices concerned shall be responsible to ensure that the timelines are observed and audit is carried out properly in accordance with the concepts and principles laid down in the Financial Audit Manual (FAM), procedures provided in the Audit Working Paper Kit and Sectorial Guidelines.
- ii. In order to complete the certification exercise as per schedule, the DGs of Audit shall inform the respective accounts offices of the audit program as well as requirements of audit in advance with the request to submit their accounts as soon as these are ready to meet deadline indicated in the schedule, annexed in this SOP.
- iii. All Dy.AGs will hold clearing house meetings on quarterly basis with the AGs concerned to resolve any issues pertaining to certification of accounts.
- iv. Any methodology issue that needs resolution may be referred to Policy Wing, AGP office.
- v. Audit team shall obtain a certificate from Accounting Office that "no fraud was reported during the accounting year" and submit it with the audit certificate. In case a fraud is reported, the auditor shall examine the relevant record including inquiry report if an inquiry has been conducted, to determine the conditions under which the fraud occurred. The conditions may include the absence of controls.



- Such frauds should invariably be reported in Management Letter with a copy to Controller General of accounts.
- vi. Directors General Audit/ Directors shall ensure that responses of heads of accounting offices on the observations have been obtained and incorporated in the certification audit report.
  - vii. In case of observations resulting in qualification of accounts, the DG shall render a certificate that the qualification have been discussed with the CGA/ AGs concerned executive departments and accepted by them.
  - viii. All Dy.AGs of Audit shall ensure that an effective monitoring system is in place to inform them promptly of any delays in the audit process as well as in response or non-receipt for expected information from their DGs.
  - ix. The DGs concerned to ensure documentation / updation of the following files as per FAM / Working Paper Kit and share with the Dy.AGs concerned for internal / external QCCs as the case may be:
    1. Permanent file
    2. Planning file
    3. Execution file
    4. Reporting file
  - x. The DGs and Directors shall ensure that various forms provided in the Audit Working Papers Kit have been reviewed and signed by them. In additions, they will ensure the correctness of the following:
    - i. Arithmetical calculation.
    - ii. Adoption of Correct Population Value and Population Size (Total number of Accounting Transactions)
    - iii. Calculation of Materiality according to percentage provided in FAM.
    - iv. Calculation of Sample Size for Substantive Test.
    - v. Correct Sampling at Confidence Levels in accordance with guidelines.
    - vi. Results of compliance tests and Substantive Tests.
    - vii. Calculation of MLE and UEL.
    - viii. Confirmation of opinion made by Audit

- x. After approval of the audit certificates, the Dy.AG concerned shall forward it immediately to the DG concerned who shall share it instantly with Accountant General / CAO for incorporation in the printed accounts. In case of delay in receipts of certificate, the FAO shall inform the Dy.AG concerned in writing with copy of the communication endorsed to the Policy Wing.
- xii. Although, the primary responsibility for ensuring timely printing of accounts rests with CGA who shall coordinate the printing of all the accounts with all the accounts offices including the self-accounting entities, the Dy.AGs concerned shall play a pro-active role in monitoring printing to avoid delays as the final printing is dependent on the availability of audit certificate.
- xiii. The MAG shall ensure that the accounts printed in commercial Appendix to Appropriation Accounts of Defense Services are ready for certification well in advance to enable DG (concerned audit) and Dy.AG (Defense services) /DG (Defense Services).

## PART II

### **STEP BY STEP ACTION TO BE TAKEN BY AUDIT OFFICES CONCERNED FOR CERTIFICATION OF ACCOUNTS DURING THE FINANCIAL YEAR.**

This part highlights some actions which the Field Audit Offices may undertake during the Financial Year to ensure timely completion of certification process without compromising quality. The following steps are suggested:

- i. Reconciliation is the primary requirement of quality financial statements. It has been provided in NAM that accounts offices will ensure reconciliations on daily, monthly and annual basis. The audit offices should request the account offices to provide their monthly reconciliation statement by the 10<sup>th</sup> of each following month.
- ii. If it appears from the monthly statement that reconciliation is not being done on daily basis, the audit offices should bring it to the notice of head of the account office for rectification.
- iii. If the accounts offices fail to take any action within two months, the audit office should bring it into the notice of head of account office for rectification.
- iv. DG concerned will send a quarterly report on status of reconciliation to Dy.AG concerned. The report will be submitted by 20<sup>th</sup> of October, January, April and July each year.
- v. The FAOs during Financial year, shall update the permanent file on the basis of changes in the entity's organizational structure particularly those which effect accounting process.
- vi. During the Financial Year, FAO should also follow up compliance of issues raised in Management Report of the previous year.
- vii. In case the account offices do not respond on time, the FAO may bring it to the notice of CGA through the Dy.AG concerned. The status may be submitted on six monthly basis.



### **SOP for Certification Audit Clearing House Meeting**

The concept of Certification Audit Clearing House meetings has been introduced as the very foundation for completing the certification audit process by the target dates. Quality review of progress in the Clearing House meetings is the key for timely accomplishment of the certification audit process. If quarterly review in the Clearing House meetings is not ensured, timely certification of accounts meeting internationally accepted standards of quality will be possible.

2. Accordingly, the following standard operation procedure has been approved by the Auditor-General of Pakistan for meetings of Certification Audit Clearing House. The Deputy Auditors General concerned may circulate the SOP to the FAOs under their controls for strict compliance:

- i. The Certification Audit Clearing House meeting should be held regularly.
- ii. The meeting may be scheduled by mutual agreement between the accounting and auditing offices, giving reasonable margin to the audit office to examine the accounts and form their observations thereon.
- iii. The outstanding point of the previous year's Management Report/ Management Letter will also be discussed in the Clearing House meeting to watch progress of their resolution/ settlement.
- iv. The meeting should be attended by the heads of accounting and auditing offices in person. The Dy.AGs concerned shall also attend the meetings. In case the Dy.AG cannot attend a Clearing House meeting, he / she shall send his / her representative not below BPS-20.
- v. Before the Clearing House meeting, the audit and accounts offices should hold preliminary meeting (s) to discuss and resolve as many issues/ observations as may be possible before the Clearing House meeting so that only serious issues may be discussed in the Clearing House meeting.

- 
- vi. The senior most participant will chair the meeting. However, the head of respective audit offices will act as secretary of the meeting and issue minutes thereon with the concurrence of the head of accounts office within seven days of the meeting. Provided that in case more than one audit office attend a meeting, each office will prepare and issue the minutes of meeting pertaining to his/ her respective office. Copies of minutes will also be sent to CGA's Office and Policy Wing besides all the participants of the meeting.
  - vii. The meeting should be held in a pro-active mode with a view to bring about improvement and not to reach a point of no return.
  - viii. In case of any issue not resolved in the Clearing House meeting, the matter will be referred to the CGA by the accounting office and the Policy Wing by the audit office.
-



**QAIM WING****GUIDELINES FOR INSPECTION OF  
FIELD AUDIT OFFICES (FAOs)**

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

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

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



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

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

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



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



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

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

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

## ANNEXURE - Q

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

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

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

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

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

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

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

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

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

#### ORDER

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

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

Head of Department.

Dated The

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





Office of the  
**Auditor-General of Pakistan**  
Audit House, Constitution Avenue,  
Islamabad.  
\*\*\*\*\*

**ANNEXURE - R**

134  
No. AP&SS/114-C/12/

December 01, 2016

To,

1. The Deputy Auditor General (DAW)
2. The Deputy Auditor General (SSA)
3. The Deputy Auditor General (FAO)
4. The Deputy Auditor General (CA&E)
5. The Deputy Auditor General (IRV&MT)
6. The Deputy Auditor General (RRA)
7. The Deputy Auditor General (A&C)
8. The Deputy Auditor General (PA)
9. The Deputy Auditor General (DSA)

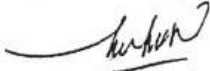
Subject: APPROVED POLICY FOR PROVISION OF AUDIT INFORMATION TO INVESTIGATION AGENCIES

With reference to the subject above, it has been observed that NAB, FIA and other investigation agencies write to Field Audit Offices (FAOs) requiring Audit Reports, Audit Paras, evidence relating to audit paras and other record. The AGP has approved the following Policy regarding provision of audit information to investigation agencies including NAB.

- a) Pre-mature / un-finalized paras should not be shared. Information related to this category of audit paras should be obtained from the auditee departments by the Investigation Agencies.
- b) In case DAC issues a directive for investigation of any audit para, before the audit report is laid before the Parliament and Provincial Assemblies, information related to audit para will be shared with the Investigating Agencies. Sharing of such information will be made with the approval of Auditor General of Pakistan.
- c) For reports laid before the Parliament and Provincial Assemblies, the Investigating Agencies may seek information about such audit reports from respective PAC Secretariats. However, the reports which are discussed and directives issued should be provided to the investigating Agencies by the respective Directors General Audit.
- d) Department of the Auditor General of Pakistan (DAGP) can share / provide any audit report / information as deemed fit by the Auditor General of Pakistan.

- e) Investigation agencies will not engage audit staff in inquiry proceedings.
- f) The Information provided by the Department of the Auditor General of Pakistan will not be made public.

The above policy may please be circulated for compliance to all Directors General under your supervision.

  
Dr. Talat Imtiaz  
Dy. Auditor General (Policy)  
a/c

Copy for information:

- The Addl. Auditor General-I.
- The Addl. Auditor General-II.
- The Director General to AGP.

ANNEXURE - S

OFFICE OF THE  
AUDITOR-GENERAL OF PAKISTAN  
Constitution Avenue, Islamabad


No. 948 -Dir(A)/2-9/2021

03.11.2021

**OFFICE ORDER**

The Competent Authority has been pleased to direct that henceforth "Awaiting for Posting" officers shall report to the respective Deputy Auditors General i.e. (A&C) / (Central) / (South) / (North), i.e. as per station of their awaiting posting and shall perform such function as may be assigned by their respective Deputy Auditors General. Furthermore, any officer requiring any kind of leave requiring sanction from A&C Wing, shall give his leave request to the Deputy Auditor General concerned, who will process it for sanction, and would not leave the station until approval of the Competent Authority.

2. These orders shall remain in force as a policy decision for all such future Awaiting Postings.



[MUHAMMAD TAYYAB]  
DIRECTOR (ADMN)  
Phone No.: 051-9224083

*Copy to the:-*

1. All Deputy Auditor-Generals
2. AGPR, Islamabad
3. MAG Rawalpindi/Rector PAAA, Lahore/Member Finance Railway, Islamabad
4. All Director Generals/Directors.
5. Officers concerned (presently Awaiting for Posting)
6. S.P.S. to Auditor General of Pakistan
7. S.P.S. to Controller General of Accounts
8. S.P.S. to Additional Auditor General-I & II
9. Assistant Auditor General (Personal) / Assistant Auditor General (Logistics) /Assistant Auditor General (PA&AS)
10. AO PAAS-I/II, AO Admn-I/II/DDO/III, AO Budget, PRO, AO (C-II)
11. AAO (IT/Computer) with the directions to upload on AGP's official web-site.
12. Notification File/Office Copy.

## ANNEXURE - T

### Rules regarding the destruction of Office Records

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

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

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




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

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

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

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

REGISTERED No. M - 302  
L-7646

**The Gazette**  **of Pakistan**  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY

---

---

ISLAMABAD, THURSDAY, APRIL 4, 2024

---

---

PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN  
AUDITOR GENERAL OF PAKISTAN

NOTIFICATION

*Islamabad, the 21st March, 2024*

S. R. O. 528 (I)/2024.—in pursuance of sub-rule (2) of Rule-3 of the Civil Servants (Appointment, Promotion & Transfer) Rules, 1973 and Section 7(1)(b)(i) and (ii) of Federal Public Service Commission Ordinance, 1977 (XLV of 1977), the following amendments shall be made in the recruitment rules for the posts in the Department of Auditor General of Pakistan, notified *vide* SRO. 1253(I)/2012, dated 03-10-2012; namely:—

In the aforesaid Recruitment Rules:

- (a) In Rule-3 (Conditions for promotion), under column (4) against the posts at Sl. Nos. 2 and 3, the existing entries shall be substituted with the following:-

(1223)

[7537 (2024)/Ex. Gaz.]

S. No.	Designation and BPS of the post	Person(s) eligible	Conditions of Eligibility
(1)	(2)	(3)	(4)
2.	Assistant Audit Officer (BPS-17)	Senior Auditor (BPS-16)	03 years regular service as Senior Auditor (BPS-16) with PIPFA (Public Sector) Exam qualified.  (NOTE:—The requirement of the PIPFA Exam is exempted for the Senior Auditors (BS-16) attaining the age of 55 years and having completed at least 05 years service as Senior Auditor for promotion as Assistant Audit Officer (BS-17).
3.	Senior Auditor (BPS-16)	Junior Auditor (BPS-11)	Graduate with 05 years regular service as Junior Auditor

- (b) In Schedule (See Rule 4), under column 3 against the post at Sl. No. 3, the existing entries shall be substituted with the following:

Second Class or Grade "C" Master's or BS/Bachelor's (4 years duration) degree in Business Administration / Commerce/ Accounting and Finance/Economics / Statistics/Mathematics or equivalent qualification from a University recognized by HEC.

OR

Second Class or Grade 'C' Bachelors's (02 years duration) degree with ICMA Operational Level Certificate or CA (Foundation/CAF) of ACCA (Knowledge level qualified)

2. This notification issues with the approval of the Establishment Division *vide* their OM. No.10/2/89-R-V, dated 31-08-2023 and with the concurrence of FPSC *vide* letter No. F. 15-16/2023-RR, dated 12-02-2024.

[No. 277/Estt-C/49-2011-II.]

MUHAMMAD AMJAD RAZA,  
*Director (Establishment).*

**The Gazette of Pakistan**



**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

---

ISLAMABAD, WEDNESDAY, MAY 15, 2024

---

PART II

**Statutory Notifications (S. R. O.)**

GOVERNMENT OF PAKISTAN  
**AUDITOR-GENERAL OF PAKISTAN**

NOTIFICATION

*Islamabad. the 14th May. 2024*

**S. R. O. 688(I)/2024.**—In exercise of powers conferred by sub-rule (2) of rule 3 of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973, the following amendments shall be made in the Recruitments Rules of Auditor General of Pakistan, notified *vide* SRO.953(I)/2011, dated 12th July, 2011, namely:—

In the aforesaid Recruitment Rules:

In Schedule (See Rule 4), under column 3 against Sl. No. 1 the existing entries shall be substituted with the following:

- (i) 2nd Class or Grade "C" Bachelor Degree of Commerce/ Banking & Finance/ Accounting/ Business Administration/ Information Technology from a University recognized by HEC.

(1483)

[7823(2024)/Ex.Gaz.]

(ii) Computer literate with typing speed of 30 words per minute.

2. This Notification issues with the concurrence of the Establishment Division *vide* O.M. No.10/2/89-R-V dated 31st August, 2023.

[No.485/Estt-C/49-2011-II.]

MUHAMMAD AMJAD RAZA,  
*Director (Establishment).*



**The Gazette**  **of Pakistan**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

---

**ISLAMABAD, MONDAY, OCTOBER 3, 2016**

---

**PART II**

**Statutory Notifications (S. R. O.)**

**GOVERNMENT OF PAKISTAN  
MINISTRY OF FINANCE, REVENUE, ECONOMIC AFFAIRS,  
STATISTICS AND PRIVATIZATION DEPARTMENT OF THE  
AUDITOR GENERAL OF PAKISTAN ISLAMABAD**

**NOTIFICATION**

*Islamabad, the 16th September, 2016*

**S.R.O. 928 (I)/2016.**—In exercise of powers conferred by sub-rule (2) of rule-3 of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973 and Section-7 (1) (b) (i) & (ii) of the FPSC Ordinance, 1977 the following amendments shall be made in the recruitment Rules of Audit Officer (BS-18) notified *vide* SRO 1253(I)/2012 dated 3-10-2012 namely Recruitment Rules pertaining to the posts of Department Cadre in the Department of Auditor General of Pakistan.

In the aforesaid Recruitment Rules:—

- G. Rule -2 (1), "Method of Appointment" is to be amended to the extent of Audit Officers as tabulated below:—

(2947)

[3799 (2016)/Ex. Gaz.]

S. No.	Name and BPS of the Post	Method of Appointment	
		By Promotion	By Initial Appointment
(1)	(2)	(3)	(4)
1	Audit Officer (BS-18)	100%	---

H. Para— 5 “Appointment by Transfer” to be rephrased as following:

Appointment by transfer shall be made by selection from amongst the persons holding appointment on a regular basis under the Federal Government in the same basic pay scale in which the post to be filled exists, provided that the person concerned possesses the qualifications and experience prescribed for initial appointment or in the case of Audit Officers (BPS-18), for promotion, to the post concerned.

- I. In the Schedule, Serial No. 1 pertaining to the qualification, experience and age limit of Audit Officers (BS-18) at the initial appointment is deleted.
2. This notification issues with the concurrence of the Establishment Division’s O.M No. 10/2/88-R-5 dated 4th of May, 2015 and FPSC letter No. 5-16/2013-Legal dated 16th of March, 2016.

[No. 141-HRM/RR-AAO/Vol-IV/C/192.]

AHMED TAIMOOR NASIR,  
*Director General (HRM).*

REGISTERED No. M - 302  
L.-7646

**The Gazette**  **of Pakistan**

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

---

ISLAMABAD, TUESDAY, OCTOBER 9, 2012

---

PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

AUDITOR GENERAL OF PAKISTAN

NOTIFICATION

*Islamabad, the 3rd October, 2012*

**S. R. O. 1253(I)/2012.**— In exercise of the powers conferred by Sub Rule (2) of Rule 3 of the Civil Servants (Appointment, Promotion & Transfer), Rules, 1973 and Section-7 (1) (b) (i) & (ii) of the FPSC Ordinance, 1977, the following amendment shall be made in the Recruitment Rules to the under mentioned posts pertaining to Department Cadre in the Department of Auditor General of Pakistan:—

S.No.	Designation	BPS
(1)	(2)	(3)
1.	Audit Officer	18
2.	Assistant Audit Officer	17
3.	Senior Auditor	16

(5371)

[3058(2012)Ex.Gaz]



METHOD OF APPOINTMENT

2. The method of appointment to the post shall be as under:—

S. No.	Name and BPS of the Post	Method of appointment	
		By Promotion	By initial appointment
(1)	(2)	(3)	(4)
1.	Audit Officer (BS-18)	75%	25%
2.	Assistant Audit Officer (BS-17)	67%	33%
3.	Senior Auditor (BS-16)	25%	75%

Provided that if no suitable person is available for promotion, the post or posts reserved for promotion shall be filled by initial appointment and failing that by transfer.

CONDITIONS FOR PROMOTION

3. Promotion to the posts in column 2 below shall be made by selection from amongst the persons who hold the posts specified in column 3 on a regular basis and fulfill the conditions of eligibility as prescribed in column-4:

S.No.	Designation and BPS of the post	Persons eligible	Conditions of eligibility
(1)	(2)	(3)	(4)
1.	Audit Officer (BS-18)	Assistant Audit Officer (BS-17)	05 years service as Assistant Audit Officer (BS-17).
2.	Assistant Audit Officer (BS-17)	Senior Auditor (BS-16)	03 years service as Senior Auditor (BS-16) with qualification of SAS/PIPFA (Public sector) Exam.  (Senior Auditors on date of DPC would be considered for promotion on Seniority-Cum-Fitness basis subject to observance of ratio of 1:2 between unqualified and SAS/PIPFA (Public Sector) qualified Senior Auditors respectively).
3.	Senior Auditor (BS-16)	Junior Auditor (BS-11)	10% Graduate in Commerce with three years service as Junior Auditor.  15% Graduate with five years service as Junior Auditor.

QUALIFICATIONS, EXPERIENCE AND  
AGE LIMITS FOR INITIAL APPOINTMENT

4. A candidate must possess the educational qualifications and experience and must be within the age limits as mentioned against the posts concerned in the Schedule to this Notification provided that:—

- (i) "Experience" means, experience gained in a regular full-time paid job after obtaining the required qualifications;
- (ii) the period spent by a candidate in obtaining degree of M.Phil or Ph.D in the relevant field shall be treated as practical experience upto a maximum period of two and four years respectively for the purpose of initial appointment, provided that:
  - (a) a candidate who has obtained the degree of M.Phil or Ph.D during service shall not be entitled to a double benefit of counting the said period as service towards experience prescribed for the post; and
  - (b) this concession shall not be available for the posts for which the prescribed qualification is M.Phil/Ph.D.
- (iii) the maximum age limit shall be relaxed in respect of the candidates specified and to the extent indicated in the Initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993 as amended from time to time; and
- (iv) eligibility of candidates shall be reckoned, as on the closing, date fixed for submission of applications in accordance with these Recruitment Rules and the Instructions issued by the Federal Government and the Federal Public Service Commission from time to time.

APPOINTMENT BY TRANSFER

5. Appointment by transfer shall be made by selection from amongst the persons holding appointment on a regular basis under the Federal Government in the same basic pay scale in which the post to be filled exists, provided that the person concerned possesses the qualifications and experience prescribed for initial appointment to the post concerned.

PROBATION

6. Persons appointed by initial appointment or promotion or transfer shall be on probation for a period of one year. This period may be curtailed for

good and sufficient reasons to be recorded, or if considered necessary, it may be extended for a period not exceeding one year as may be specified at the time of appointment. Appointment on probation shall be subject to the provisions of Section 6 of the Civil Servants Act, 1973 read with Rule 21 of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973

7. This Notification issues with the concurrence of the Establishment Division *vide* their O.M. 10/2/88-R-5, dated 27-9-2011 and FPSC *vide* its letter No. F. 15-45/2011-RR, dated 3rd October, 2012 supersedes SRO. 977(1)/2008, dated 12-9-2008.

SCHEDULE  
(See Rule 4)

S.No.	Designation and BPS of the Post	Qualification and Experience	Age Limit	
			Min	Max
(1)	(2)	(3)	(4)	
1.	Audit Officer (BS-18)	ACMA or CA or ACCA. OR (i) 2nd Class or Grade "C" Master Degree in Business Administration (Finance/ Accounting)/ Mathematics/ Commerce/ Economics/ Statistics or equivalent from a University recognized by HEC.  (ii) 05 years service in the relevant field. OR (i) ICMA one year post graduate Certificate or  (ii) CA (Foundation) or  (iii) ACCA (knowledge level qualified) OR Master degree with 05 years service in the relevant field OR ICMA (Inter)/ two years post graduate Certificate OR CA (Inter) OR ACCA (both knowledge and skill levels qualified).	25 years	35 years

2.	Assistant Audit Officer (BS-17)	<p>(a) 2nd Class or Grade "C" Master degree in Business Administration (Finance/Accounting)/ Economics/ Mathematics/ Commerce/ Statistics or equivalent from a University recognized by HEC.</p> <p>OR</p> <p>Master degree with:-</p> <p>(i) ICMA one year post graduate Certificate or</p> <p>(ii) CA (Foundation) or</p> <p>(iii) ACCA (knowledge level qualified).</p> <p>(b) The selected candidates would be confirmed only after having passed SAS/PIPFA (Public Sector)</p> <p>OR</p> <p>Bachelor degree with:-</p> <p>(i) PIPFA (Public Sector)/ SAS qualified.</p> <p>(ii) 03 years service in relevant field.</p>	22 years	30 years
3.	Senior Auditor (BS-16)	<p>(a) 2nd Class or Grade "C" Bachelor's Degree in Business Administration (Finance/ Accounting)/ Commerce/ Economics/ Statistics/ Mathematics or equivalent from a University recognized by HEC.</p> <p>OR</p> <p>2nd Class or Grade "C" Bachelor's degree with:-</p> <p>(i) ICMA one year post graduate Certificate or</p> <p>(ii) CA (Foundation) or</p> <p>(iii) ACCA (knowledge level qualified)</p>	20 years	28 years

[No. 141-HR/RR-AAO/Vol-IV/C.]

DR. TURAB HYDER,  
Director General (HRM).



**The Gazette**  **of Pakistan**

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, OCTOBER 10, 2011

PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

AUDITOR GENERAL OF PAKISTAN

NOTIFICATION

*Islamabad, the 12th July, 2011*

S. R. O. 953(I)/2011.—In exercise of powers conferred by 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 following post pertaining to Departmental Cadre in the Department of Auditor General of Pakistan:—

S. No.	Name of posts	BPS
1.	Junior Auditor	11

METHOD OF APPOINTMENT

2. The method of appointment to the posts shall be as under:—

(3319)

[866(2011)/Ex. Gaz.]

S. No.	Designation and BPS of the post	Method of appointment	
		By Promotion (%)	By Initial appointment (%)
1.	Junior Auditor (BPS-11)	10%	90%

Provided that if no suitable person is available for promotion, the post shall be filled by initial appointment and failing that by transfer.

### CONDITIONS FOR PROMOTION

3. Promotion to the posts in column-2 below shall be made by selection from amongst the persons who hold the posts specified in column 3 on a regular basis and fulfill the conditions of eligibility as prescribed in column-4.

S. No.	Designation and BPS of the Post	Person Eligible	Conditions of Eligibility
1	2	3	4
1.	Junior Auditor (BPS-11)	Employees below BPS-11	(i) Graduate. (ii) Computer literate with typing speed of 30 words per minute.

### QUALIFICATIONS, EXPERIENCE AND AGE LIMITS FOR INITIAL APPOINTMENT

4. On the closing date for receipt of applications as fixed in the relevant advertisement, a candidate for initial appointment to a post must possess the educational qualifications and experience and must be within the age limit as mentioned against the post concerned in the Schedule to this notification:

Provided that the maximum age limit shall be relaxed in respect of the candidates specified, and to the extent indicated, in the initial Appointment to Civil Posts (Relaxation of Upper Age Limit) Rules, 1993, as amended from time to time.

### APPOINTMENT BY TRANSFER

5. Appointment by transfer shall be made in accordance with the provisions of Rule 7 and 9 of Civil Servants (Appointment, Promotion and Transfer) Rules, 1973.

## PROBATION

6. Persons appointed by promotion or initial appointment or transfer shall be on probation in accordance with the provisions of Section 6 of Civil Servants Act, 1973, read with Rule-21 of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973.

7. This Notification issues with the concurrence of the Establishment Division *vide* O.M.No. 10/2/88-R-5 dated 12-07-2011 and supersedes SRO 363(KE)/91 dated 20-11-1991 as amended from time to time.

SCHEDULE  
(See Rule-4)

S. No.	Name and BS of the Post	Qualification and Experience	Age Limit Min-Max.
1	2	3	4
1.	Junior Auditor (BS-11)	(i) 2nd Class Bachelor Degree in Commerce from HEC recognized university.  (ii) Computer literate with Typing Speed of 30 words per minute.	18—25 years

[No. 105-HR/RR/Vol. 0-1/C-270.]

DR. TURAB HYDER,  
*Director General (HRM).*

## ANNEXURE - V

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

As the PIPFA examination branches have been increased/modified as mentioned earlier, which contains details of PIPFA examination papers from LEVEL-I to LEVEL-IV which has been amended as detailed below:

<b>LEVEL-I</b>	
<b>COMMON FOR ALL BRANCHES</b>	
01.	Quantitative Methods (CBE) *
02.	Basic Accounting (CBE)
03.	Business English (Public Sector) Subjective.
	* Computer Based Examination
<b>LEVEL-II</b>	
<b>COMMON FOR ALL BRANCHES</b>	
01.	Cost Accounting (CBE)
02.	Business Economics (CBE)
03.	Public Financial Management, Financial Rules & Budgeting (Application) (Federal)
04.	Public Sector Accounting (Application)
<b>LEVEL-III</b>	
<b>COMMON FOR ALL BRANCHES</b>	
01.	Audit & Assurance (PS) (Application)
02.	Performance Auditing (Application)
03.	Database Management System (Application)
04.	Management Accounting
05.	Public Sector Business Communication & Report Writing
<b>COMPUTER COMPETENCY PRACTICAL TRAINING</b>	
Computer Competency Practical Training-100 Hrs	
SAP HR	10 Hrs
SAP FI	10 Hrs
Qlik Sense	20 Hrs
MS Word	10 Hrs
MS Excell	20 Hrs
MS Power Point	10 Hrs
MS Access	10 Hrs
Introduction to IT	10 Hrs
<b>LEVEL-IV</b>	
<b>GAA BRANCH</b>	
01.	Service Rules (Theory).
02.	Service Rules (Application).
03.	Public Works Accounts Rules & Procedures (Theory).
04.	Public Works Accounts Rules & Procedures (Application).
05.	Provincial Receipts & Expenditure & Receipts of Autonomous Bodies (Application).
<b>DEFENCE AUDIT BRANCH</b>	
01.	Works (MES) (Theory & Application)
02.	Pay, Pension & TA Rules (Theory & Application)
03.	Military Accounting Procedure (Theory & Application)
04.	Stores Accounting & Contract Evaluation (Theory & Applications)



<b>PT &amp; T AUDIT BRANCH</b>	
01.	Service Rules (Application).
02.	Postal Accounts Rules & Procedures (Application).
03.	Telecommunication Rules, Accounts and Procedures (Application).
04.	Postal and Telecommunication Works Rules and Procedures (Application)
<b>INLAND REVENUES &amp; CUSTOMS AUDIT BRANCH</b>	
01.	Services Rules (Application)
02.	Income Tax Law.
03.	Sales Tax Act and Rules.
04.	Custom Laws and Allied Taxes including Federal Excise Duty & Revenue Accounting (Theory)
05.	Custom Laws and Allied Taxes including Federal Excise Duty & Revenue Accounting (Application)
<b>PETROLEUM &amp; NATURAL RESOURCES AUDIT BRANCH</b>	
01.	Services Rules (Application).
02.	Petroleum & Other Indirect Taxes (ICT) Application.
03.	Financial Accounting and Analytical Review of Audited Accounts.
04.	Rules & Regulations of Public Sector Enterprises.
<b>RAILWAY AUDIT BRANCH</b>	
01.	Service Rules (Application)
02.	Construction, Project Management and Contract Evaluation (Application)
03.	Stores, Workshop & Services Accounts (Application)
04.	General & Revenue Accounts of Railways (Application).
<b>COMMERCIAL AUDIT BRANCH</b>	
01.	Service Rules (Application)
02.	Financial Accounting & Analytical Review of Audited Accounts.
03.	Business Law and Taxation (Application).
04.	Rules Regulations of Public Sector Enterprises (Application)
05.	Public Works Accounts Rules and Procedures (Application)
<b>CLIMATE CHANGE &amp; ENVIRONMENT AUDIT BRANCH</b>	
01.	Service Rules (Theory)
02.	Service Rules (Application).
03.	Public Works Accounts Rules & Procedures (Application).
04.	Environment (Auditing).
05.	Introduction to Climate Change, Policies and Implementation
<b>WATER RESOURCES AUDIT BRANCH</b>	
01.	Service Rules (Application).
02.	Public Works Accounts Rules & Procedures (Theory).
03.	Public Works Accounts Rules & Procedures (Application).
04.	Project Management and Contract Evaluation in WAPDA Projects (Application with books)
05.	WAPDA Accounts and Financial Reporting (Application with books)
<b>CPEC AUDIT BRANCH</b>	
01.	Service Rules (Application).
02.	Public Works Accounts Rules & Procedures (theory).

03.	Public Works Accounts Rules & Procedures (Application).
04.	Telecommunication Rules, Accounts & Procedures.
05.	Construction, Project Management and Contract Evaluation (Application with Books)
06.	Audit of Public Sector Power Generation, Transmission & Distribution (Including NEPRA, CPGCL, NTDC, IPPS, CPPA etc) Companies
<b>SOCIAL SAFETY NETS AUDIT BRANCH</b>	
01.	Service Rules (Theory).
02.	Service Rules (Application).
03.	Public Works Accounts Rules & Procedures (Theory).
04.	Public Works Accounts Rules & Procedures (Application).
05.	Introduction to Social Safety Nets Auditing.
<b>LOCAL GOVERNMENT AUDIT BRANCH</b>	
01.	Civil Service Rules and Local Councils Service Rules (Application)
02.	Public Works Accounts Rules and Procedures (Application)
03.	Local Government Act and Rules (Application).
04.	Accounting and Reporting System of Local Governments (Application)
05.	Expenditure and Receipts of Local Governments & District Education/Health Authorities (Application)
<b>POWER AUDIT BRANCH</b>	
01.	Public Works Accounts Rules & Procedures (Theory)
02.	Public Works Accounts Rules & Procedures (Application)
03.	Service Rules (Application).
04.	Business Law & Taxation
05.	Audit of Public Sector Generation, Transmission & Distribution (Including NEPRA, CPGCL, NTDC, IPPS, CPPA etc) Companies.

**ANNEXURE -W**

**GOVERNMENT OF PAKISTAN**

**MINISTRY OF FINANCE**



**Treasury Rules  
of the  
Federal Government**

**VOLUME - I**

**REVISED EDITION**

**2019**

emoluments shall be noted in the remarks column of the demand statement before its return. Where, after the return of the demand statement, the emoluments of a Government servant are changed retrospectively such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.

- (3) Notwithstanding anything contained in this rule;
  - (i) the recovery of rents from Government servants of the Federal Government in respect of public buildings belonging to a Province may be made in accordance with such procedure as may be prescribed by the Government of that Province.
  - (ii) Heads of Local Administrations and Departments of the Federal Government may, after consultation with the Accountant General prescribe such detailed rules of procedure as may be necessary for recovery of rents of public buildings under their administrative control.
- (4) The provisions of this rule apply also to other charges, e.g., additional rent recoverable for furniture, electric, water, heating and sanitary installations, charges for cost of water, electric energy, etc., which may, under the orders of competent authority, be recovered in the same way as, and together with, rents of buildings proper.

#### **Recoveries ordered by an Accountant General**

224. Deductions on account of sums disallowed from pay bills shall be made strictly in accordance with the instructions issued by the Accountant General. The recovery of a sum disallowed from a pay bill may be made from the next pay bill, and of a sum disallowed from travelling allowance bill, from the next payment of travelling allowance; but sums disallowed from a travelling allowance bill must be recovered in cash from the pay bill when the Government servant concerned does not, within a month, present any travelling allowance bill from which they can be recovered.

#### **Attachment of Pay and Allowances, etc., for Debt**

225. When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned.

NOTE 1.—The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section (i) of section 60 of the Code of Civil Procedure, 1908. The following is an extract of the relevant provisions of the section as at present in force:—



“60 (1) The following property is liable to attachment \* \* \* \* in execution of a decree \* \* \* \* :

Provided that the following particulars shall not be liable to such attachment \* \* \* \* , namely:—

- (i) salary to the extent of the first hundred rupees and one-half of the remainder:—

Provided that where such salary is the salary of a servant of the Government or a servant of a railway or local authority and the whole or any part of the portion of such salary liable to attachment has been under attachment, whether continuously or intermittently for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months and, where such attachment has been made in execution of one and the same decree, shall be finally exempt from attachment in execution of that decree:

\* \* \* \* \*

- (l) Any allowance forming part of the emoluments of any servant of the Government \* \* which the appropriate Government may by notification in the official Gazette declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant \* \* while under suspension:

\* \* \* \* \*

*Explanation 2.*—In clauses \* \* \* \* and (i) 'salary' means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (l), derived by a person from his employment whether on duty or on leave.

*Explanation 3.* In clause (l), “ appropriate Government” means—

- (i) as respects any person in the service of the Central Government\* \* \* in the Central Government ; and
- (ii) deleted.
- (iii) as respects any other servant of the Government \* \* “the Provincial Government.”

NOTE 2.—The following declarations have been issued by the Central Government under clause (l) of the proviso to sub-section (1) of section 60 of the Code of Civil Procedure:—

(1) The allowances payable to officers in Pakistan subject to the Army and Air Force Acts shall be exempt from attachment by order of a Court in satisfaction of a liability incurred after the 31st December, 1938.

(2) The following allowances payable to any public officer in the service of the Government or any servant of a Railway or of a Cantonment Authority or of the Port Authority of a major port, shall be exempt from attachment by order of a Court :—

- (i) All kinds of travelling allowances.
- (ii) All kinds of conveyance allowances.
- (iii) All allowances granted for meeting the cost of—
  - (a) uniforms, and
  - (b) rations.
- (iv) All allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities, including hill stations.
- (v) All house-rent allowances.

226. In accordance with the above provision, the maximum amount attachable by a Civil Court is to be calculated thus:—

If the total gross emoluments earned by the Government servant are represented by X, and the allowances declared to be exempt from attachment (vide note 2 to Rule 225) and, if the Government servant is under suspension, any subsistence grant or allowance made to him are represented by Y, the net amount attachable, if any, is  $(X - Y) \div (2) - 50$ .

227. Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

228. Without prejudice to the appropriate provisions of the law as contained in rule 48 of Order XXI in the First Schedule to the Civil Procedure Code, 1908, as

amended by the Civil Procedure Code (Amendment) Act, 1939. (Act XXVI of 1939) as adopted in Pakistan the procedure to be followed by disbursing and drawing officers, in making recoveries from pay of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules:—

- (1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill, but only the net amount after deducting the amount recoverable under the attachment order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned.
- (2) In the case of an attachment order issued by a Court in Pakistan against a Government servant on leave out of Pakistan whose leave salary is disbursed in the United Kingdom, the appropriate authority in Pakistan, namely the Accountant General in the case of gazetted Government servants, and the departmental drawing officer acting as or on behalf of the Accountant General in the case of others, will be responsible for drawing the amounts recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments. The transactions will not, however, be carried through before the tenth of the month following that to which the portion of the leave salary for the time being withheld relates. The recovery of income-tax levied in Pakistan will be made wholly from the portion of that leave salary disbursed in the United Kingdom.

The Auditor General will issue such instructions as may be necessary in order to ensure that the amounts that will have to be deducted in compliance with the attachment order are specified in original or amended English Leave Salary Certificate of the Government servant concerned, with necessary directions to the disbursing authority in the United Kingdom to make the corresponding deductions in the monthly bills presented to it for payment.

NOTE.—The provisions of this sub-rule apply *mutatis mutandis* to other cases in which the salary or allowances of a Government servant subject to an attachment order issued by a Court in Pakistan are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908, for the time being extends.

- (3) In cases in which a judgment debtor does not sign the acquittance roll and intentionally allows his pay to remain undischarged, or the judgment debtor being a gazetted Government servant or not being a gazetted Government servant but being permitted to draw his pay on a separate pay bill refrains from preparing his pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law, the head of the office or, in the case of a gazetted Government servant or of a Government servant treated in this respect like a gazetted Government servant, the administrative officer of the department concerned may draw the pay of judgment debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned.
- (4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary, or pay drawn by the Government servant concerned, the particulars of the attachment order being cited in the pay bill or the acquittance roll as the case may be as an authority for the charge, and the Court's receipt for the amounts shall be filed with the attachment register or such other suitable record as may be kept by the drawing officer.

229. The cost, if any, of remittance to a Court of money realised under its attachment order shall be deducted from the amount realised and the net amount remitted to the Court.

#### **First Payment of Pay, Allowances etc.**

230. When a Government servant presents his pay bill for the first time, or when the name of a Government servant appears for the first time in an establishment bill, the bill shall be supported by a last pay certificate in the form prescribed by the Auditor General, or if he did not previously hold any post under the Government or is re-employed after resignation or forfeiture of past service, a health certificate must accompany the bill in conformity with, and if so required by any rule or order governing the conditions of the service to which he belongs.

If a pensioner is re-employed the fact shall be stated in the bill.

NOTE 1.—The payments of pay, leave salary, etc., of gazetted Government servants are, further subject to the provisions of rules 20 and 257.

NOTE 2.—The form of last pay certificates prescribed by the Auditor General and the detailed instructions issued by him for its preparation are reproduced in Appendix 4.







**OFFICE OF THE AUDITOR-GENERAL OF PAKISTAN**  
**CONSTITUTION AVENUE, ISLAMABAD**  
**Ph: + 92-51-9224150-65, Email: [agp@agp.gov.pk](mailto:agp@agp.gov.pk)**