



THE AUDITOR GENERAL'S (FUNCTIONS, POWERS, TERMS AND CONDITIONS OF SERVICE) ORDINANCE, 2001



CONTENTS

SECTIONS.

.

1	Short title, extent and commencement.
2	Definitions.
3	Salary, pension etc.
4	Term of office.
5	Resignation.
6	Leave.
7	Auditor-General to certify accounts.
8	Provisions relating to Audit.
9	Audit of receipts and expenditure of holders of authorities substantially financed by loans and grants.
10	Auditor-General to give information and undertake studies, etc.
11	Functions of Auditor-General in the case of grants or loans given to other authorities or bodies.
12	Audit of receipts of Federation or of Provinces or of districts.
13	Audit on accounts of stores and stock.
14	Powers of Auditor-General in connection with audit of accounts.
15	Audit of companies and corporations established in the public sector.
16	Audit of accounts of certain authorities or bodies.
17	Power to dispense with detailed audit.
18	Delegation of powers.
19	Budgetary provisions.
20	Power to amend the Schedule.
21	Power to make rules.
22	Power to make regulations.
23	Repeal.

The Schedule

THE AUDITOR GENERAL'S (FUNCTIONS, POWERS, TERMS AND CONDITIONS OF SERVICE) ORDINANCE, 2001

ORDINANCE No. XXIII OF 2001

[17th May, 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
-