

## THE PAKISTAN (AUDIT AND ACCOUNTS) ORDER, 1952

[G. O. No. 9A OR 1952]

[13th August, 1952]

WHEREAS by sub-section (2) of section one hundred and sixty-six of the Government of India Act, 1935 (26 Geo. 5, c. 2), it is provided that the conditions of service of the Auditor-General of Pakistan shall be such as may be prescribed by the Governor-General :

AND WHEREAS by sub-section (3) of the said section it is further provided that the Auditor-General shall perform such duties and exercise such powers in relation to the accounts of the Federation and of the Provinces as may be prescribed by or by rules made under an Order of the Governor-General :

NOW, THEREFORE, the Governor-General in the exercise of the said powers, is pleased to order and it is hereby ordered as follows :—

## I.—INTRODUCTORY

1.—(1) This Order may be called the Pakistan (Audit and Accounts) Order, 1952.

(2) It shall come into force at once and shall be deemed to have taken effect on the 15th August, 1947.

2.—(1) In this Order the following expressions have the meanings hereby assigned to them, that is to say:—

“accounts” includes, in relation to a commercial undertaking of a Government, subsidiary accounts :

“appropriation accounts” means accounts relating to expenditure brought into account during a financial year to the several items specified in the schedules of authorised expenditure authenticated under section thirty-five or section eighty of the Act :

“Auditor-General” means the Auditor-General of Pakistan :

“Province” means a Governor’s Province :

“Rules”, in relation to leave, pension and other conditions of service, includes regulations and orders ; and

“The Act” means the Government of India Act, 1935, as adapted by the Pakistan (Provisional Constitution) Order, 1947.

This Order is made by the Minister of Finance, Notification No. D. 2979-Admn. 11/54, dated the 30th March, 1951, see Gaz. of P. 1954, Ext., 607.

(2) The Interpretation Act, 1889, applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) Reference in sub-paragraph (1) of this paragraph to schedules of authorised expenditure shall be construed as a reference to appropriations made and expenditure authorised by the Governor-General.

## II.—THE AUDITOR-GENERAL OF PAKISTAN

## (1) CONDITIONS OF SERVICE OF AUDITOR-GENERAL

3. The salary of the Auditor-General shall be at the rate of pay admissible to a Secretary to the Federal Government, 1\* \* \*.

4. The Auditor-General shall on his appointment give to the Governor-General an undertaking that he will not after he has ceased to hold his office accept any employment in the service of a local authority in Pakistan, or of an Accessory State of the Ruler of such a State, or, save with the previous consent of the Governor-General, any other employment in Pakistan.

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

6.—(1) An officer who was a member of the Indian Civil Service, when appointed Auditor-General, will hold that office till he completes 35 years total service including service as Auditor-General :

Provided that, if at the date of his appointment he has completed 30 years service or more he may with the sanction of the Governor-General be permitted to hold office for five years.

(2) Any other Auditor-General shall vacate his office on attaining the age of fifty-seven years.

7.—(1) 2[An Auditor-General who at the date of his appointment was in the service of [the Crown] in Pakistan may be granted leave during or, as the case may be, on the termination of his tenure of office in accordance with the rules for the time being applicable to the service to which at the date of his appointment as Auditor-General he belonged as though the retirement of members of that service were regulated in accordance with the provisions of sub-paragraph (1) and the proviso thereto, or (as the case may be) of sub-paragraph (2), of paragraph 6.]

<sup>1</sup>The words “*plus*” (two hundred and fifty rupees per mensem) omitted by the Pakistan (Audit and Accounts) Audit Order, 1954 (G.G.O. 2 of 1954), Art. 2.

<sup>2</sup>Subs. *ibid.*, Art. 3.

(2) Any other Auditor-General may be granted leave on such terms and conditions as may be prescribed by an Order of the Governor-General.

8. The power to grant or refuse leave to the Auditor-General and to revoke or curtail leave granted to him, shall be vested in the Governor-General.

9. [An Auditor-General who at the date of his appointment was in the service of [the Crown] in Pakistan shall be eligible for such pension as may be admissible to him under the rules for the time being applicable to the service to which at the date of his appointment he belonged, his service as Auditor-General being reckoned for the purposes of those rules as service for pension and for the higher additional pension for such service as Auditor-General at the rate of one hundred rupees *per mensem* more than the higher additional pension which would have been admissible to him as a member of his original service :

Provided that the maximum pension admissible to him shall not exceed twelve thousand rupees per annum whatever the service to which he belonged at the date of his appointment :

Provided further that if, when any such Auditor-General vacates his office, leave might have been granted to him pending retirement under the rules for the time being applicable to his former service if he had continued to be and still was a member thereof with a claim to further employment in a permanent post his pension in respect of the period for which leave might have been so granted shall be an amount equal to the pay and allowances which would be payable to him if he were on leave from the office of Auditor-General, and his ultimate pension shall be computed as if the said period were a period of service as Auditor-General.]

10. Subject to the provisions of section one hundred and sixty-six of the Act, and of this Order and any other Order made under the said section, the conditions of service of the Auditor-General, including his emoluments during any period of duty out of Pakistan and his travelling allowances while travelling on duty, shall be determined by the rules for the time being applicable to an Officer holding the rank of Secretary to the Federal Government :

Provided that nothing in this paragraph shall have effect so as to give to an Auditor-General who was at the date of his appointment in the service of [the Crown] in Pakistan less favourable 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 at the date of his appointment he belonged, his service as Auditor-General being treated for the purposes of this proviso as continuing service in the service to which he belonged.

Enacted by the Pakistan (Audit and Accounts) (Amnd.) Order, 1954 (G.G.O. 2 of 1954), Art. 4.

(ii) DUTIES AND POWERS OF AUDITOR-GENERAL.

11.—(1) Subject to the provisions of this paragraph, the Auditor-General shall be responsible for the keeping of the Accounts of the Federation and of each Province, other than the accounts of the Federation relating to Defence or Railways and Accounts relating to transactions in the United Kingdom; provided that the Governor-General may, by any general or special order, require the Auditor-General to keep the accounts of the Federation relating to Defence or Railways or accounts relating to transactions in the United Kingdom for such periods as may be laid down in the order.

(2) As respects accounts of the Federation the Governor-General and, as respects accounts of a Province, the Governor may after consultation with the Auditor-General make provision by rules for relieving the Auditor-General of responsibility for the keeping of the accounts of any particular service or department.

(3) The Governor-General may after consultation with the Auditor-General, make provision by rules relieving the Auditor-General of responsibility for keeping accounts of any particular class or character.

(4) The Auditor-General shall, from the accounts kept by him and by other persons responsible for keeping public accounts, prepare in each year accounts (including in the case of accounts kept by him, appropriation accounts) showing the annual receipts and disbursement for the purposes of the Federation and of each Province, distinguished under the respective heads thereof, and shall submit those accounts to the Federal Government or, as the case may be, to the Government of the Province on such dates as he may, with the concurrence of the Government concerned, determine.

(5) Notwithstanding anything in this paragraph, the Auditor-General shall comply with any general or special orders of the Governor-General or, as the case may be, a Governor as to the head of Account under which any specified transaction or transactions of any specified class is, or are, to be included.

Before issuing any such order as aforesaid, the Governor-General or Governor shall first consult the Auditor-General.

12. It shall be the duty of the Auditor-General to prepare annually in such form as he, with the concurrence of the Governor-General may determine, and to submit to the Governor-General, a General Financial Statement incorporating a summary of the accounts of the Federation and of all the Provinces for the last preceding year and particulars of their balances and outstanding liabilities and containing such other information as to their financial position as the Governor-General may direct to be included in the statement.

17.—(1) It shall be the duty of the Auditor-General :—

- (i) to audit all expenditure from the revenues of the Federation and of the Provinces and to ascertain whether 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 ;
- (ii) to audit all transactions of the Federation and of the Provinces relating to debt, deposits, sinking funds, advances, suspense accounts and resultant business ;
- (iii) to audit all trading, manufacturing and profit and loss accounts and balance sheets kept by order of the Governor-General or of the Governor of a Province in any department of the Federal Government or of the Province ;
- and in each case to report to the Governor-General or as the case may be to the Governor on the expenditure, transactions or accounts so audited by him.
- (2) The Auditor-General may with the approval of, and shall if so required by the Governor-General or the Governor of any Province audit and report on—
- (i) the receipts of any department of the Federal Government or, as the case may be, of the Province ;
- (ii) the accounts of stores and stock kept in any office or department of the Federal Government or, as the case may be, of the Province.
- The Governor-General or the Governor of a Province may, after consultation with the Auditor-General, make regulations with respect to the conduct of audits under this sub-paragraph.
14. If the Governor-General appoints an independent officer to audit sanctions to expenditure accorded by the Auditor-General, the Auditor-General shall produce for inspection by that officer, all books and other documents relating thereto and give him such information as he may require for the purposes of audit.
15. It shall be the duty of the Auditor-General, so far as the accounts for the keeping of which he is responsible enable him so to do, to give to the Federal Government and to the Government of every Province such information as they may from time to time require, and such assistance in the preparation of their annual financial statements as they may reasonably ask for.
16. The Federal Government and the Government of every Province shall—

(i) supply to the Auditor-General free of charge the annual Budget estimates of the Federation or of the Province and any other publications issued by a department of the Federal Government or of the Province which he may require for purposes connected with his audit functions, and

(ii) give to him such information as he may require for the preparation of any account or report which it is his duty to prepare.

17. The Auditor-General shall have authority to inspect Government treasuries and such offices responsible for the keeping of initial or subsidiary accounts as submit accounts to him.

18. The Auditor-General shall have authority to require that any books and other documents relating to transactions to which his duties in respect of audit extend shall be sent to such place as he may appoint for inspection by him :

Provided that, if the Governor-General or the Governor of a Province certifies that any such book or document is a secret book or document, the Auditor-General shall accept as a correct statement of the facts stated in that book or document a statement certified as correct by the Governor-General or, as the case may be, by the Governor.

19. Anything which under this Order is directed to be done by the Auditor-General may be done by an officer authorised by him, either generally or specially :

Provided that except during the absence of the Auditor-General on leave or otherwise, an officer shall not be authorised to submit on his behalf any report which the Auditor-General is required by the Act to submit to the Governor-General or the Governor of the Province.

GHULAM MOHAMMAD,  
Governor-General.