



ECOSAI CIRCULAR

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Published by:

Office of the Auditor General of Pakistan
Constitution Avenue, Islamabad.

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Department of the Auditor General of Pakistan

A PROFILE

Constitution of the Islamic Republic of Pakistan requires the establishment of a statutory office of the Auditor General of Pakistan for the Federation and the Provinces. The following constitutional provisions govern the working of the office:

- ❖ The Auditor General is appointed by the President of Pakistan for a five-year term.
- ❖ The Auditor General cannot be removed from office except in the like manner and on the like grounds as a Judge of the Supreme Court.
- ❖ The functions and powers of the Auditor General are required to be determined by the Parliament.
- ❖ The Accounts of the Federation and of the Provinces are kept in such form and in accordance with such principles and methods as are prescribed by the Auditor General.
- ❖ The Reports of the Auditor General relating to the Accounts of the Federation are submitted to the President who causes them to be laid before the National Assembly. The reports relating to the accounts of a Province are submitted to the Governor of the respective Province who causes them to be laid before the Provincial Assembly.

Organization Working Under the Auditor General

Commensurate with his federal and provincial roles the Auditor General has an elaborate organization functioning to support him. Auditor-General reports to the President of the Republic, the Provincial Governors and the National and Provincial Assemblies. The outputs generated by the Auditor General for the stakeholders include reports on Accounts and Audit Reports on the operation of each of the governments.

Audit Organization

The Audit Organization of the Auditor General of Pakistan is divided into five wings as briefly introduced below:

Government Audit Wing

The Government Audit Wing handles the core audit activity. Headed by a Deputy Auditor General, the wing comprises independent audit offices for the federation and for each of the four provinces. In addition, specialized audit offices have been established in the areas of public works, defence, foreign missions, major purchases and supplies expenditures and Zakat (a religious obligation). Independent audit offices have also been established for third party

