



# THE CONTROLLER GENERAL OF ACCOUNTS (APPOINTMENT FUNCTIONS AND POWERS) ORDINANCE, 2001



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**THE CONTROLLER GENERAL OF ACCOUNTS**  
**(APPOINTMENT, FUNCTIONS AND POWERS)**

**ORDINANCE, 2001**

**ORDINANCE No.XXIV OF 2001**

*[1st July, 2001]*

***An Ordinance to provide for separation of accounting functions and appointment of Controller General of Accounts***

WHEREAS it is expedient to provide for separation of accounting functions and appointment of Controller-General of Accounts 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 Controller-General of Accounts (Appointment, Functions and Powers) 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) "appropriation accounts" means accounts relating to expenditure brought into account during a financial year to several items specified in the schedules of expenditure authenticated under the Budgetary, Provisions Order, 2000 (Chief Executive's Order No.6 of 2000).

(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" means the Controller-General of Accounts appointed under section 4; and
- (d) "Finance Accounts" means the accounts exhibiting annual receipts and disbursements as well as balances of assets and liabilities of the Federal Government as on the thirtieth June of a financial year.

**3. Transfer of accounting functions.** On the commencement of this Ordinance, the Auditor-General shall, by order published in the official Gazette, transfer accounting functions to the Controller-General of Accounts.

**4. Controller-General of Accounts.** There shall be a Controller General of Accounts who shall be appointed by the President from amongst the officers of the Accounts Group and shall be a BPS 22 officer.

**5. Functions of the Controller-General.** The functions of the Controller-General shall be—

- (a) to prepare and maintain the accounts of the Federation, the Provinces and district Governments in such forms and in accordance with such methods and principles as the Auditor-General may, with the approval of the President, prescribe from time to time;
- (b) to authorise payments and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audited checks as the Auditor-General may, <sup>1</sup>[with the approval of the president] from time to time, prescribe;

<sup>1</sup>["Provided that in case of exigency Ministry of Finance or Finance Departments, as the case may be, may authorize payments directly from the State Bank of Pakistan and submit such information to Controller General to enable him to record the transactions;"]

- (c) to prepare and maintain accounts of such organizations and authorities established, set up or controlled by the Federation or Provinces as may be assigned to him by the President or, as the case may be, the Governor of a Province.
- (d) to lay down the principles governing the internal financial control for Government departments in consultation with the Ministry of Finance and the Provincial Finance Departments as the case may be;
- (e) to render advice on accounting procedure for new scheme, programmes or activities undertaken by the Government concerned;
- (f) to submit accounts compiled by him or any other person responsible in that behalf, after the close of each financial year, to the Auditor-General, showing under the respective heads the annual receipts and disbursements for the purpose of Federation and of each Province within the time-frame prescribed by the Auditor-General;
- (g) to provide, in so far as the accounts compiled by him permit, to the Federal Government or, as the case may be, the Provincial Government or, District

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<sup>1</sup> Ins, Subs and added by Finance Act 2014, s. 6 (w.e.f. 1-2-2014).

Government such information as such Governments may from time to time require;

- (h) develop and maintain an efficient system of pension, provident funds and other retirement benefits in consultation with the concerned Government;
- (i) to co-ordinate and ensure resolution of audit observation of the Audit Department with the concerned department; and
- (j) to prescribe syllabus, standards and provide facilities for the training of officers and staff under his administrative control.

**6. Certain offices to work under the control of the Controller General.**—(1) The Controller General shall have such offices as the Federal, Provincial and district levels and such officers working in these offices as may be notified for this purpose by the Federal Government and the respective Provincial Government.

(2) Until such time the offices of the Controller General specified in subsection (1) are notified the following accounting organization shall work under the Controller General, namely:—

- (a) the Accountant General of Pakistan Revenues and its sub-offices;
- (b) the Military Accountant General and its sub-offices;
- (c) the Offices of the Provincial Accountant General of each Province and the offices subordinate to them.
- (d) the Chief Accounts Officers of the departmentalized accounting offices; and
- (e) any other departmentalized accounting organizations as well as their sub-offices.

(3) The Controller General shall be the administrative head of all the offices subordinate to him with full authority for transfer and posting within his organization.

**7. Reports.** From the accounts directly kept or maintained by him or by accounts officers subordinate to him, and from the accounts kept and maintained by other entities, including self-accounting entities, the Controller General shall—

- (a) prepare each year the appropriation and finance accounts and such other accounts as may be prescribed by rules for submission to the Auditor-General on such dates as may be specified by him.
- (b) prepare and submit to the Auditor-General for each financial year a Consolidated and General Financial Statement incorporating the summary of the accounts of the Federation, all provinces and district authorities. The Auditor-General, after authentication, shall forward the same to the Federal Government, Provincial Governments and district authorities.

(c) prepare and submit to the Federal, the respective Provincial Governments and the Auditor-General, statements and summaries of monthly or quarterly accounts as on such formats as may be prescribed by rules.

**8. All accounting offices to assist and afford facilities.** All Accounting Offices shall afford all necessary facilities for efficient discharge and functioning of the office of Controller General.

**9. Delegation of Powers.** The Controller General may, by general or special order, direct that all or any of his powers under this Ordinance shall, under such conditions, if any, as may be specified, be exercisable by any officer or officers of his organization.

**10. Terms and conditions of service of Provincial employees not to be adversely effected.** Nothing contained in this Ordinance shall be, construed in any manner to impair or adversely affect the terms and conditions of service of the Provincial Government employees working in the Provincial and District Accounts Offices.

**11. Power to make rules.** The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposed of this Ordinance.

**12. Power to make regulations.** The Controller 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 thereunder, as he mad consider necessary or expedient for carrying out the purpose of this Ordinance.

**13. Removal of difficulties.** If any difficulty arises in giving effect to any provisions of this Ordinance, the President may make such Order, not inconsistent with the provisions of this Ordinance, as may appear to him to be necessary for the purpose of removing the difficulty.

