



Financial Management and Powers of Principal Accounting Officers Regulations, 2021

March, 2021

Government of Pakistan
Finance Division
Islamabad

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PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN
FINANCE DIVISION
(Budget Wing)

NOTIFICATION

Islamabad, the 8th March, 2021

S. R. O. 285(I)/2021.— In exercise of the powers conferred by section 27 of the Public Finance Management Act, 2019, the Finance Division is pleased to approve the following regulations, namely:—

1. Short title, extent, application and commencement.—(1) These regulations shall be called the Financial Management and Powers of Principal Accounting Officers Regulations, 2021.—

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Price: Rs. 60.00

(2) These regulations shall apply to all Federal Government Ministries and Divisions and attached departments and sub-ordinate offices thereof and any other Federal Government organisations and entities that are functioning under the existing rules and regulations to run their official business, except Defence Services for which new financial regulations shall be notified by Ministry of Defence.

(3) It shall come into force at once.

2. Definitions.—(1) In these regulations, unless there is anything repugnant in the subject or context,—

- (a) “Act” means the Public Finance Management Act, 2019; and
- (b) “attached department” means attached department as defined in the Rules of Business, 1973,

(2) All other words and expressions used but not defined in these regulations shall have the same meaning as assigned thereto in the Act.

3. Head of financial management.—(1) The principal accounting officer shall be responsible for all financial matters relating to all offices under his administrative control and he shall be custodian and operator of the financial resources.

4. Criteria for designating principal accounting officer.—(1) The eligibility for an officer or authority designated as principal accounting officer under any law for the time being in force shall be the principal accounting officer in respect of the entity for which so designated.

(2) Subject to clause (q) of section 2 of the Act, no official shall be notified as principal accounting officer unless such official is:—

- (a) head of department or sub-ordinate office; or
- (b) an officer controlling a specific budgetary demand for grant; or
- (c) an officer controlling one or more cost centres where a strategic interest is involved:

Provided that if the head of organization is holding a constitutional position, any other senior officer of the organization may be designated as principal accounting officer.

5. Process for designating as principal accounting officer.—The Prime Minister shall have the authority to designate any officer as principal accounting officer, on the recommendation of the administrative Secretary of the Division concerned and Finance Division. While recommending an officer as principal accounting officer, the Secretary of the Division concerned shall provide administrative, procedural and other justifications and cogent reasons thereof. The Finance Division shall process the case and shall notify it in the official Gazette with the prior approval of the Prime Minister.

6. Accountability.—A principal accounting officer shall be accountable before the Parliament of Pakistan including all relevant Parliamentary Committees for the use of resources, regularity and propriety of the expenditure undertaken from the budget, special fund or public account as principal accounting officer.

7. Responsibilities.—(1) The principal accounting officer shall be responsible:

- (a) to adhere to and enforce the principles of financial propriety, including the compliance of laws, rules, regulations, maintaining high standard of prudence, vigilance, due diligence and ensuring value for money while incurring expenditure and collecting government receipts;
- (b) for use of resources and shall ensure the effective, efficient, economical and transparent use of funds, budget, assets and human resources available to him, in accordance with relevant policies, rules and regulations, for achieving the stated objectives of his Ministry, Division, Department or offices, program, project and services;
- (c) for assistance of chief finance and accounts officer in financial matters related to specific bodies or authorities, policies, rules, regulations, procedures and manuals;
- (d) to formulate plans, programs and projects and deliver public service carefully and efficiently, as ultimate planner in respect of his areas of activity;
- (e) for seeking prior approval from Finance Division or any other relevant Division, organization, authority, office on the matters related to non-delegated financial authority;
- (f) for preparing budgetary proposals within the indicative budget ceilings agreed by the Finance Division. All expenditure proposals

- shall be based on well-defined plans. Budget allocation to various heads of expenditures, to the offices under his control may be made as per government plans and priorities and in such a way that during the currency of year, requirements for additional budget or re-appropriation are minimized if not eliminated altogether;
- (g) for firming proposal, current or development budget to be allocated or kept in the budget of executing or utilizing agency. In case a project, program or service is financed by Federal Government but executed by provincial governments, the budget shall be kept in the demand of most relevant Division, department or office;
 - (h) to ensure the availability of budgetary allocations in various heads of accounts especially under the employee related expenditure in order to ensure timely payment of employee emoluments;
 - (i) for proper inclusion and accounting of foreign exchange transactions including loans, grants, foreign procurements, technical assistance, debt, interest, contribution and any other relating to his Ministry or Division or department, in line with the instructions issued by Finance Division;
 - (j) for budgeted revenue collection particularly non-tax revenue pertaining to concerned Ministry or Division or department to be realised on timely basis;
 - (k) for budget executions as per plans, policy priorities of the government, rules and performance agreement. This includes the realization of economic forecasts and projections as well as achievement of goals and targets committed with reference to objective based budgeting;
 - (l) to sanction expenditure as per the delegated financial powers. Such sanctioning of expenditure shall not exceed the allocated budget. Prior to approving of expenditure sanction, principal accounting officer shall ensure that the required budget is available in the relevant head of account. Sanctioning of expenditure shall be based on the purpose for which the funds are allocated;
 - (m) for formulating and monitoring the plans, outcomes and outputs and key performance indicators and targets, in accordance with the provisions of the Act;
 - (n) for seeking assistance from the chief internal auditor posted with the Secretary of the Ministry or Division (principal accounting officer), for application of internal control procedures in the

Division, department, subordinate offices and public entities as per the guidelines provided by the Finance Division;

- (o) for safe custody of assets including maintenance of assets and inventory registers. Principal accounting officer shall ensure that the maximum possible returns are achieved on each and every asset falling under the oversight of the Ministry or Division, department, sub-ordinate office;
 - (p) for monitoring the budget execution progress, and undertake reconciliation with accounting offices on monthly basis, related to revenues and expenditure of the division, department, sub-ordinate office or demand for grant under his control, through chief finance and accounts officer and furnish reconciled statement of revenue and expenditure, separately to Finance Division on quarterly basis, through chief finance and accounts officer;
 - (q) to see that grant-in aid shall not be a recurring budget feature and it shall be approved only after detailed review of revenues, expenditures, assets, liabilities, plans, needs and justifications, in accordance with section 6 of the Act;
 - (r) for control over contingent liabilities of the public entities under his administrative control, so that government funds are purposely utilized. The payment of salaries and pension to the employees of the public entities shall be met from the resources of public entities and it shall not be un-necessarily shifted to the government exchequer;
 - (s) for proper record of all assets, liabilities, commitments, revenues and expenditures to be maintained under the relevant rules, regulations, procedures and approved formats;
 - (t) for providing statement of revenues and expenditures related to public entities (other than offices indicated in sub regulation (p) above) under his control on half yearly basis to Finance Division through chief finance and accounts officer; and
 - (u) for attending the meetings of the Public Accounts Committee and hold the meetings of Departmental Accounts Committee on regular basis.
- (2) An officer designated as the principal accounting officer, other than the Secretary of a Division, shall submit monthly, quarterly and annual report about exercise of financial powers to the Secretary of the administrative Division, through the chief finance and accounts officer.

(3) The officers who exercise financial powers delegated by the Secretary of a Division such as heads of department, sub-ordinate offices, organizations and autonomous bodies shall submit quarterly and annual report about financial powers exercised by them to the Secretary of the administrative Division (principal accounting officer) through the chief finance and accounts officer.

(4) The Secretary of a Division (principal accounting officer), other official if designated as the principal accounting officer, heads of departments, sub-ordinate offices and autonomous bodies shall be jointly and severally responsible for financial propriety, performance based budgeting and expenditure control.

(5) The heads of the autonomous bodies or organizations who have not been designated as principal accounting officers but who receive funds from the Government shall exercise the same powers as are delegated to a head of department under these regulations, in addition to specific financial powers conferred upon him under an enactment or rules or regulations.

(6) Financial advisor's organization of the Finance Division has been disbanded under the Act. Now on completion of transitory period, the Joint Secretaries or Deputy Secretaries Expenditures Finance Division shall be re-assigned official duties to be performed for various Ministries or Divisions forthwith.

8. Delegation of financial powers.—The powers delegated to principal accounting officers and other officers in the attached Schedule are subject to following principles that:

- (a) under Rule of Business 1973, Finance Division has been allocated business relating to finances of the Federal Government and financial matters affecting the country as a whole and sanctions of internal and external expenditure requiring concurrence of the Finance Division;
- (b) under these regulations, Finance Division is delegating financial powers to principal accounting officers, heads of departments and sub-ordinate offices as per the attached Schedule. The principal accounting officers and other officers shall exercise the delegated powers and sanction expenditure accordingly;
- (c) the heads of departments and heads of autonomous bodies shall also be responsible for financial propriety and accountability to the extent of financial powers delegated to them;

- (d) expenditure sanction order is issued to Accountant General Pakistan Revenue or accounting office with the approval of principal accounting officer or any other competent officer and shall not require endorsement from Finance Division;
- (e) expenditure sanction issued by the Finance Division with the approval of Finance Secretary or any other competent officer of Finance Division shall not require endorsement from the Establishment Division; and
- (f) principal accounting officer shall be assisted by the chief finance and accounts officer in matters related to financial management.

9. Delivery of public services.—Principal accounting officer shall ensure that public funds are utilised for delivery and improvement of public services. Principal accounting officer shall put in place a system that ensures public service delivery while adhering to principles of value for money and reduction of waste.

10. Prudence.—Principal accounting officer shall ensure that the expenditure is not, *prima facie*, more than the occasion demands and that every government servant exercises the same vigilance in respect of the expenditure incurred from public funds as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

11. Public advantage.—Principal accounting officer shall ensure that public funds are used for public advantage and benefits. No payment order or sanction of expenditure shall be issued which may directly or indirectly benefits to its own advantage or any person or selected community unless the expenditure to be incurred by the order of a competent court of law or the expenditure is in pursuance of Government approved policy.

12. Allowances not to be a source of profit.—The amount of allowances, such as travelling allowance, granted to meet the expenditure of a particular type, shall be so regulated that the allowances are not, on the whole, a source of profit to the recipient.

13. Delegation of financial powers within Divisions or Departments.—Principal accounting officer and head of department or office shall delegate appropriate financial powers to sub-ordinate officers and officials under their administrative control. The officers responsible for provision of public services or undertaking public infrastructure investments are to be provided appropriate financial powers, while adhering to the principles of financial propriety. Head of department and sub-ordinate offices and officials shall be responsible and accountable for the delegated financial powers being

exercised by them. However, the delegation shall not diminish the responsibility and accountability of the principal accounting officer for oversight.

14. The financial powers so delegated to the principal accounting officers and other officers shall be subject to the conditions that—

- (a) as required under section 23 of the Act, ‘no authority shall incur or commit any expenditure or enter into any liability involving expenditure from the Federal Consolidated Fund and Public Account of the Federation until the same has been sanctioned by a competent authority duly empowered and the expenditure has been provided for the financial year through schedule of authorized expenditure; or supplementary grant or technical supplementary grant under Article 84 of the Constitution; or re-appropriation under section 11 of the Act;
- (b) as per section 11 of the Act, principal accounting officer may approve, by thirty-first day of May each year, re-appropriation of funds from one expenditure item to another item within the same budget grant in the manner as may be prescribed by Finance Division from time to time: Provided that in an exceptional case of exigency, the Finance Division may extend the prescribed time limit before the close of the financial year;
- (c) principal accounting officer must exercise due diligence in re-appropriating budget from any expenditure heads such as pay and allowances, pensions, utilities and rents to ensure that neither requirement would arise during a year nor expenditure on these accounts would be postponed creating a liability for coming years. Request for supplementary budget may not be entertained for the expenditure head from which funds have been re-appropriated during the year;
- (d) all Ministries and Divisions, their attached departments and subordinate offices and autonomous organizations shall surrender to the Finance Division by thirty-first day of May each year, all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them, provided that in an exceptional case of exigency, the Finance Division may extend the prescribed time limit before the close of the financial year. Finance Division shall communicate the acceptance of such surrenders before close of the financial year and where, in case of development projects and programs, requirement is justified, shall provide for equivalent amount in the next financial year budget on specific requests.

These requests must be received in Finance Division well within time;

- (e) principal accounting officer shall process the matters relating to the foreign exchange budget allocation in accordance with guidelines or instructions issued by Finance Division on the subject;
- (f) principal accounting officer shall have the authority to procure goods and services as per the legal and regulatory provisions prescribed by the government under the Public Procurement Regulatory Authority Ordinance, 2002 (XXII of 2002) and rules made there under or any other rules specifically applicable;
- (g) principal accounting officer shall be responsible to implement the policy guidelines issued by the Finance Division for annual and multi-annual commitment control system to be established in Ministries or Divisions and subordinate offices; and
- (h) principal accounting officer shall abide the instructions, notification and guidelines provided by the Planning Commission related to development projects or schemes under the Act.

15. Mandate and responsibilities of the Finance Division with reference to budget and expenditure.—The Finance Division is responsible for carrying out specific functions under the Constitution of Pakistan and provisions of the Federal Responsibility and Debt Limitation Act, 2005 (VI of 2005), the Act and other applicable rules and regulations:

16. Examination of financial matters of the Ministries or Divisions.—The Finance Division shall be consulted in accordance with the Rules of Business, 1973 on financial matters including but not limited to costing, contingent liabilities, future implications on the budget and cash forecasting, financing modalities, financial authorities and powers.

17. Issuance of policy guidelines and instructions.—The Finance Division may issue financial policy guidelines and instructions as per the prevailing legal and regulatory provisions for adherence to the principles of financial propriety. These policies and guidelines may include funds-release strategy, measures of austerity, commitment control system, internal control in Ministries and Divisions, internal audit charter, principles of delegation of powers in Divisions and Departments, assignment account procedures, revolving fund account procedures and in matters where financial policy guidelines may be required.

18. Prior consultation with Finance Division while initiating legislative proposals having financial implications.—Prior consultation with Finance Division shall be made while initiating legislative proposals having financial implications, relating to establishment of funds, revenue, cess, levy, fee, deductions, remissions and agreements.

19. Issuance of indicative budget ceilings within the fiscal framework approved by the Cabinet.—The Finance Division shall issue single-line medium-term budget ceilings to principal accounting officer. The ceilings shall be issued as per provisions of the Act. Within the ceilings, principal accounting officer may allocate the budget under various heads of expenditure and cost centres as per the policy priorities. Chief finance and accounts officers shall assist the principal accounting officer, in allocation of the budget.

20. Inclusion of budget estimates in annual budget statement.—The Finance Division shall ensure that the budget estimates prepared by the principal accounting officer are in accordance with the applicable rules and regulations, policy priorities of the government and are appropriately reflected in the annual budget statement caused to be laid before the National Assembly consistent with Articles 80 and 81 of the Constitution.

21. Examination of the proposals for supplementary grant and technical supplementary grant.—The Finance Division shall examine proposals for supplementary grant (to be undertaken in case of financial exigencies) or technical supplementary grant and shall provide its opinion to the Economic Coordination Committee of Cabinet or Federal Cabinet or render advice to the principal accounting officers. In doing so, the Finance Division shall provide assessment of impact of supplementary grant on the fiscal operations of the Government.

22. Re-appropriation of funds.—The Finance Division, on request, may extend the date for re-appropriation of funds after the date specified under the Act.

23. Inclusion of surrendered funds in the next year's budget.—Where appropriate, the Finance Division may, in case of development projects and programs of foreign funded projects, approve inclusion of equal amount of surrendered funds in the next year's budget.

24. Role of Finance Division with regard to state-owned enterprises.—(1) Finance Division shall have a monitoring unit to maintain an electronic database of the financial and operational performance of state-owned enterprises and to undertake analysis and generate report, *inter alia*, on—

- (a) the overall performance of state-owned enterprises;
- (b) performance of state-owned enterprises against their primary objectives, business goals and performance targets and benchmarks;
- (c) investment in, loans to, and government guarantees for state-owned enterprises; and
- (d) the risks associated with the state-owned enterprises sector that could affect the state's investment in state-owned enterprises.

(2) The monitoring unit shall undertake analysis on the financial, commercial and operational performance of state-owned enterprises and on the basis of such analysis, submit recommendations to the Finance Division on matters related to the performance and governance of state-owned enterprises.

25. Expenditure from lump provision.—If any lump provision is required to be maintained in the budget, it shall be part of the demand for grants under the control of the Finance Division and further allocation out of lump provision will be made to other Ministries/Divisions/Departments after completing financial and codal formalities.

26. Creation of posts.—The Finance Division shall approve cases for creation of posts within the budgetary provisions and as per the instructions issued from time to time and as explained in the attached Schedule.

27. Appointment of contingent paid staff.—The Finance Division shall approve appointment of contingent paid staff within the budgetary provisions and as per the instructions issued from time to time.

28. Representation in the Committees.—Official of the Finance Division authorized by it in this behalf shall be part of various committees including public accounts committee, departmental audit committee, departmental development working party (DDWP), central development working party (CDWP) and the executive committee of the national economic council (ECNEC).

29. Scrutiny of development projects and schemes.—The Finance Division shall provide opinion on financial matters related to development projects and schemes in the light of medium term macroeconomic and fiscal frameworks.

30. Chief finance and accounts officer.—The office of chief finance and account officer shall be headed by a senior level officer responsible for assisting and supporting the principal accounting officer in managing the financial affairs of the Division concerned or more Divisions if so allocated and all the organizations or departments or offices under the administrative control of that Division.

31. Procedures.—The procedures relating to the office of the chief finance and accounts officer shall include,—

- (a) the Act, manuals and other regulations, instructions, guidelines issued by Finance Division from time to time shall be followed as the procedures for the office of the chief finance and account officer;
- (b) a chief finance and account officer shall be posted with the Secretary (principal accounting officer) of a Ministry or Division. In case of non availability of BPS-20 officers, senior officers of Pakistan Audit and Accounts Service (PAAS) in BPS-19, in own pay scale, may also be considered for posting as chief finance and accounts officer. A chief finance and accounts officer may be given the additional responsibility to provide assistance to more than one Ministry or Division;
- (c) the posting of an officer as chief finance and account officer for a Ministry or Division shall be notified by Establishment Division in consultation with the Auditor General of Pakistan. The chief finance and accounts officer shall be initially posted for a period not less than two years with a Ministry or Division which may be extended to another period of two years;
- (d) During his posting as chief finance and accounts officer in a Division, he shall not be given the additional charge of the post of Joint Secretary or Deputy Secretary or chief internal auditor or any other post. After his transfer from the Division, where he has served as the chief finance and accounts officer, he shall not be given the role of external auditor for that Ministry or Division for a period of three years;
- (e) a chief finance and accounts officer shall directly report to and work under the supervision of the Secretary of the Ministry or Division (principal accounting officer). He shall not be placed or required to work under the supervision of any officer other than the Secretary;

- (f) a chief finance and accounts officer may be transferred before completion of the prescribed period on the written advice of the principal accounting officer or Finance Division to the Auditor General of Pakistan if he fails to discharge his functions to the satisfactions of the principal accounting officer or Finance Division;
- (g) the post of chief finance and accounts officer shall be on the payroll of the Ministry or Division concerned and accordingly his pay and allowances and all other expenditure shall be charged to the Ministry or Division where posted;
- (h) any addition or reduction in the existing sanctioned posts of the chief finance and accounts officer shall be decided by the Auditor General of Pakistan in consultation with Finance Division and Establishment Division;
- (i) his performance evaluation report shall be initiated or written by the Secretary of the Division concerned. The countersigning of the report shall be decided in consultation with Establishment Division;
- (j) the chief finance and accounts officer shall be provided suitable office accommodation and adequate supporting staff by the Ministry or Division. The Deputy Secretary or equivalent and section officer or equivalent officers responsible for budget, finance and accounts in a Ministry or Division shall work and report to chief finance and accounts officer; and
- (k) keeping in view the allocated functions, volume of official work and responsibilities of the Division, Department and sub-ordinate offices, the Secretary (principal accounting officer) concerned of a Ministry or Division shall decide all matters relating to posting of subordinate officers or officials as deputy or assistant chief finance and accounts officers.

32. Roles and functions of the office.—The role and functions of the office of chief finance and accounts officer under the supervision of the Secretary of a Ministry or Division (principal accounting officer) shall be as under,—

- (1) in respect of budgeting, the chief finance and accounts officer shall:—

- (a) undertake the budget planning and execution. He shall coordinate the entire budgeting activity in the Division and departments, subordinate offices, organizations under the Division;
 - (b) take into consideration the revenues and receipts, generated by various organizations or departments or Division concerned. He shall also take into consideration all accrued liabilities of previous years;
 - (c) assist the administrative Secretary (principal accounting officer) for the estimation of resources, determination of financial implications of various operations or on-going activities and new schemes or programs or initiatives and budget for repair and maintenance of assets in the Division or departments;
 - (d) ensure that budget estimates are realistic, finalized after due deliberations and exercise and prepared in accordance with canons of propriety and all relevant enactments, regulations, rules and instructions issued on the subject by the Finance Division;
 - (e) assist principal accounting officer in submission of information to the Finance Division regarding mid-year report. On receipt of indicative budget ceilings (IBC), assist administrative Secretary (principal accounting officer) in proper distribution and allocation of funds under various heads of expenditures in accordance with the instructions and guidelines contained in budget call circular and report to Finance Division as per time lines given therein;
 - (f) oversee and authenticate the preparation of budget order or new item statement (BOs/NIS) pertaining to the Division and all departments, sub-ordinate offices and organizations, to ensure that the same are prepared according to applicable instructions and sent to Finance Division for incorporation in budget estimates in time; and
 - (g) examine all the budgetary proposals and estimates including development and non-development budget, received from heads of the departments or sub-ordinate offices or autonomous bodies or organizations and furnish advice with the approval of principal accounting officer.
- (2) in respect of revenues estimation shall—
- (a) assist the principal accounting officer in policy and administration of laws governing non-tax revenue receipts;

- (b) examine budget estimates of revenue receipts of Divisions and organizations or departments or offices under the Division in the light of previous collections with justification of variance, relevant enactments, regulations, rules and instructions;
 - (c) ensure that such revenues estimates are budgeted, reported and reconciled under correct head of accounts. Initiate action as well as inform Finance Division for the recoveries of any outstanding dues, whether revenues or otherwise. Be part of the team that will prepare case for filing in any court of law or defend any case in any court of law regarding revenues or dues;
 - (d) ensure at source adjustment of non tax revenue receipts where applicable; and
 - (e) monitor the collection and reconciliation of non-tax revenues receipts by any or all departments, sub-ordinate offices and organizations under the jurisdiction of principal accounting officer, except in case of Federal Board of Revenue.
- (3) in respect of economic forecasting, shall be examining the budget requirements and revenue estimations and shall also analyze financial strengths and weakness and other related aspects. He shall assist the principal accounting officer in economic forecasting through which the Division or department or office concerned shall be able to map its financial future and role in overall economic picture;
- (4) in respect of financing or loan, shall—
- (a) assess the financial needs of the Division or department and plan, for obtaining domestic and foreign loans and grants, in coordination with all concerned officers;
 - (b) maintain appropriate record of receipt and payment schedules, and shall submit periodic need based reports to the Secretary or principal accounting officer and in case of organizations or departments or offices under the administrative control of the Division, guide or supervise on behalf of the Secretary or principal accounting officer;
 - (c) assess financing needs as indicated by principal accounting officer or communicated by other offices in the light of Government laws, rules, regulations and instructions and prepare a comprehensive proposal for approval of principal accounting officer. He shall also

follow up the matters with relevant agencies and keep the principal accounting officer informed of progress;

(5) in respect of investment, shall proactively identify potential investment opportunities where applicable for the departments, sub-ordinate offices and organizations under the administrative control of the Secretary (principal accounting officer). He shall propose investments as per Government rules or instructions on the subject after thoroughly examining risks involved and provide solution to cover all the risks to safeguard public money. In case of entities under the Division, the chief finance and accounts officer's role shall be that of providing guidance on behalf of the Secretary or principal accounting officer;

(6) in respect of development planning, shall—

(a) work with all officers to plan and implement development programs for the Division or department or organization. Under guidance of the principal accounting officer, he has to engage with the Planning and Development Division or Planning Commission regarding the development budget or Public Sector Development Programme (PSDP). Support the planning teams with information regarding assets and resources, modes of financing, cost estimation details, operational cost after completion and on any other financial or accounting matter for which support is required;

(b) be a part of the team especially for the financing and accounting aspects and assess the impact on project or cost due to various variations or delays during the implementation phase. In case of departments, sub-ordinate offices and organizations under a Division, coordinate with the Planning and Development Division or Planning Commission and on behalf of Secretary or principal accounting officer, assist them if required; and

(c) follow rules and instructions issued by the Planning and Development Division and Planning Commission. Assist in firming up proposal, especially cost, financial analysis as per available frameworks, monitor related financial progress to actual and physical progress;

(7) in respect of cash management including Treasury Single Account System, shall—

(a) assist the principal accounting officer in cash management including implementation of the Cash Management and Treasury Single Account (TSA) Rules, 2020 with reference to Division,

departments, sub-ordinate offices and organizations. Report on the implementation and progress of Treasury Single Account to principal accounting officer and Finance Division. Closure of commercial bank accounts of the Ministry or Division and transfer of funds into Federal Consolidated Fund; and

- (b) implement Government laws, rules and regulations including Cash Management and Treasury Single Account Rules and especially with reference to the procedure issued by Finance Division regarding operation of the assignment account, and other accounts with the banks;
- (8) in respect of maintenance, reconciliation and reporting of accounts, shall
- (a) assist the principal accounting officer in the monitoring and reporting on financial performance of the Division, departments, sub-ordinate offices and organizations especially those linked to strategic objectives;
- (b) monitor and report to principal accounting officer about the availability of funds in all heads of accounts especially employee related expenditure and ensure that there shall be no shortfall or excess. He shall supervise maintenance of accounts and their timely reconciliation with the actual figures of the Accountant General of Pakistan Revenue or the banks or Finance Division or Economic Affairs Division or development partners or others, as the case may be, on monthly basis;
- (c) examine the progress of the expenditure and receipts and furnish monthly statement to principal accounting officer and Finance Division and reconciled statements of expenditure and receipts each month. He shall watch trend of excess and saving of expenditure, the trend of receipts and report to principal accounting officer as well as to Finance Division on quarterly basis;
- (9) in respect of asset protection shall—
- (a) collaborate and cooperate with the officers of the Division, departments, sub-ordinate office and organization so that all assets including the financial assets of the Division or department are properly recorded and guarded. Coordinate and cooperate with other offices in recording, maintaining and safeguarding all other assets in accordance with rules, regulations and instructions on the subject; and

- (b) be a part of team or supervise annual assets stocks taking and report to Secretary or principal accounting officer annually or as may be required, regarding the status of the assets. In case of organization or departments or offices under the Division, his responsibilities shall be limited to overseeing the reporting on assets to the principal accounting officer;
- (10) in respect of budget execution or operations, shall—
- (a) assist the principal accounting officer and provide guidance to the officers of the Divisions or departments or organizations in processing all matters relating to releases, re-appropriations, supplementary grants, technical supplementary grants, surrenders, adjustments, creation of posts, appointment of contingent paid staff. In accordance with applicable budgetary release policy, rules and regulations;
 - (b) under the direction of principal accounting officer, assist the concerned officers in processing the claims and bills of expenditure, as per financial powers delegated to Ministries or Divisions;
 - (c) help the principal accounting officer and other officers in keeping the expenditure within allocated budget for the quarter in accordance with fund release strategy issued by Finance Division. Monitor the budget execution including clearance of all outstanding or accrued liabilities and commitment control in all organizations, departments and offices under the jurisdiction of the principal accounting officer; and
 - (d) submit cases to the principal accounting officer along with remedial measures taken or required to correct any excess expenditure or incorrect bookings, or shortage of resources well in time. Ensure that no payment due is missed despite availability of resources or budget. Process the anticipated saving, surrender and excess in accordance with rules, regulations and instructions on the subject ;
- (11) in respect of internal audit, shall cooperate with chief internal auditor (CIA) and audit committee in making annual internal audit plan. Ensure that requisite records are provided to external or internal audit and response to audit observations or queries pertaining to his role and functions are submitted in time. He shall also follow-up on behalf of Secretary or principal accounting officer, in case the actions are required by others, on the internal audit recommendations;

- (12) in respect of internal controls, shall—
- (a) extend assistance to the chief internal auditor for reviewing of internal control in the Ministry or Division, and organizations or departments or offices under the Division, pertaining to areas of budget, revenue, expenditure and finance, under the guidance and supervision of principal accounting officer. He shall also assist the principal accounting officer in enforcing the internal controls and for preventing irregularities, waste, fraud, etc. and shall exercise internal checks and balances; and
 - (b) inform principal accounting officer about deviations from applicable laws, rules, regulations and instructions in matters relating to his area and follow up the orders of the principal accounting officer. To improve the internal control, work with chief internal auditor and other officers of the Division in firming up suggestions for improvement;
- (13) in respect of risk management, shall—
- (a) assist the principal accounting officer and the chief internal auditor in undertaking annually, an exercise to assess or evaluate risks faced by the Division or department, maintain a risk register and cause a similar activity in the entities under the Division. He shall also initiate risk response measures with the approval of Secretary or principal accounting officer regarding risks faced by the Division and organizations or departments or offices under the Division's risk profile; and
 - (b) monitor risk response measures and keep the Secretary or principal accounting officer informed periodically. With the help of the chief internal auditor, he shall form a team from amongst the officers of the Division concerned, and may include officers from subordinate offices, to review the objectives, business processes as well as laws, rules, regulations, resources, achievements of objectives and remove obstacles in achieving these objectives;
- (14) in respect of coordination with Public Accounts Committee or Departmental Accounts Committee, shall—
- (a) on behalf of the principal accounting officer, be responsible for coordinating all matters relating to Public Accounts Committee, Departmental Accounts Committee and audit observations on appropriation accounts and audit reports, ensuring compliance with

the Public Accounts Committee and Departmental Accounts Committee directives and recommendations;

- (b) render advice to principal accounting officer and assist in preparation of replies to audit observations submitted by other officers if desired by principal accounting officer. Assist the principal accounting officer in preparing necessary briefs for the Public Accounts Committee or Departmental Accounts Committee and attend the meetings of the Public Accounts Committee and Departmental Accounts Committee along with the principal accounting officer, or as advised by principal accounting officer; and
- (c) submit advice to the principal accounting officer for compliance of rules, regulations, prescribed in the light of the Act by the Finance Division from time to time;

(15) in respect of disbursements, payments and pre-audit functions under the Controller General of Accounts (Appointment, Function and Power) Ordinance, 2001 (XXIV of 2001), shall—

- (a) under the supervision of principal accounting officer, deal with all cases of payments in respect of goods, services, personnel's, fees, charges, fines, loans and others according to delegated powers given to the officers; and
- (b) extend assistance and cooperation for timely payments, monitoring, reporting and conflict resolution. In case of other organizations under the Division, chief finance and account officer's role shall be restricted to only those cases or transactions that are referred to the Division or chief finance and account officers have been tasked to intervene by the Secretary or principal accounting officer; and

(16) in respect of representation of the Division concerned on committees, shall—

- (a) represent the Division concerned at various committees, including Public Accounts Committee, Departmental Accounts Committee and Departmental Development Working Party under the guidance of principal accounting officer; and
- (b) with approval of the principal accounting officer, be part of various committees of the Ministry or Division or departments or sub-

ordinate offices concerned and shall proceed as per nomination and mandate of the committee concerned; and

(17) perform any other duty, role or responsibility assigned by Government or Secretary of Division or principal accounting officer concerned to discharge functions in accordance with the Constitution of Pakistan, the Act, other statutory rules and regulations.

33. Office of chief internal auditor.—(1) Under section 29 of the Act, the appointment, role and responsibilities of chief internal auditor's shall be as may be prescribed under the Civil Servants Act, 1973 and in consultation with the Auditor General of Pakistan.

(2) The appointment procedure relating to the office of the chief internal auditor, shall include—

- (a) the chief internal auditor shall work under direct supervision of Secretary of a Division (principal accounting officer) and shall be administratively and functionally responsible to him. He shall not be asked to work under the supervision of any officer other than Secretary of a Division (principal accounting officer);
- (b) the chief internal auditor shall be a BPS 19 or 20 officer under administrative control of the Secretary of a Division (principal accounting officer). One chief internal auditor may be allocated more than one Division or principal accounting officer who may provide assistance to more than one Ministry or Division or principal accounting officer;
- (c) the officers in BPS 19 or 20 having the following qualification and experience shall be considered for posting as a chief internal auditor in the Ministry or Division namely:—
 - (i) **Qualification.**—Masters in Business Administration or Masters in Arts (Economics) or Chartered Accountant or member/fellow of Institute of Cost and Management Accountants or equivalent. Internal audit certification or equivalent and educational qualifications may be customized as per requirements of Ministry or Division concerned;
 - (ii) Preference shall be given to the officers having a minimum experience of five years in the financial working of a Ministry or Division;

- (d) the posting of an officer as chief internal auditor for a Ministry or Division shall be notified by Establishment Division on the recommendation of Finance Division. The chief internal auditor shall be initially posted for a period not less than two years with a Ministry or Division which may be extended for another period of two years;
- (e) the chief internal auditor shall not be given additional charge of the post of Joint Secretary or Deputy Secretary or any other post in a Division;
- (f) the chief internal auditor may be transferred before completion of the prescribed period on the written request of the principal accounting officer to Finance Division if he fails to discharge his functions to the satisfactions of the principal accounting officer;
- (g) the post of chief internal auditor shall be on the payroll of the Ministry or Division concerned and accordingly his pay and allowances and all other expenditure shall be charged to the budgetary allocation of the Ministry or Division;
- (h) the posts of the chief internal auditor shall be sanctioned in accordance with the existing rules, regulations and procedures. The transfer of existing posts or change of nomenclature shall be given the priority. The positions so created shall belong to the Division concerned and shall not be the part of any specific service cadre or group;
- (i) the officers from any Federal Government's occupational groups, cadre, or ex-cadre shall be considered for posting as the chief internal auditor by the Finance Division in accordance with the Civil Servants Act, 1973 and rules made thereunder;
- (j) the chief internal auditor shall be provided office accommodation and supporting staff by the concerned Ministry or Division. The officers responsible for internal audit in a Ministry or Division shall work under and report to chief internal auditor. Keeping in view the allocated functions, volume of official work and responsibilities of the Ministry or Division or department, the concerned Secretary (principal accounting officer) shall decide all matters relating to posting of subordinate officers or officials for efficient functioning of office of the chief internal auditor; and

- (k) the principal accounting officer shall form an internal audit committee and the chief internal auditor shall be a member/Secretary to audit committee. The committee of Division concerned shall consider, guide and approve annual audit plans and may review the internal audit progress as it deems proper.
- (3) The role and responsibilities of chief internal auditor shall be as under, namely:—
- (a) to work under supervision of the principal accounting officer and chief internal auditor shall be the head of internal audit staff of the Division or department or organization. He shall himself conduct internal audit and lead internal audit teams. He shall be responsible for managing and coordinating overall internal audit functions including planning, execution, reporting, quality assurance and follow-up;
 - (b) to prepare annual risk based internal audit plan, keeping in view the resources at his disposal, secure due approval of the principal accounting officer and divide the plan in executable segments for operational purposes;
 - (c) to assign the tasks, audit programs, to the internal audit team members. He shall supervise and guide internal audit teams, adjust audit plans, programs, if needed and consolidate audit reports. He shall ensure that during the conduct of all activities, audit teams shall follow the professional practices, ethics and code of conduct;
 - (d) to report internal audit findings of serious nature to the principal accounting officer as soon as possible. The chief internal auditor shall convey directions of the principal accounting officer to officers concerned and shall periodically follow-up the compliance. He shall periodically report the compliance status to the principal accounting officer and to internal audit committee;
 - (e) to release the reports to officers concerned only and take all necessary steps to keep the internal audit reports confidential. In case any report of sensitive nature is required to be shared broadly, the chief internal auditor shall obtain the permission of principal accounting officer before sharing and suggest or carry out redaction if consented by principal accounting officer;
 - (f) shall be cognizant of professional needs and development of his team. He shall look for augmenting the professional capacity of

- internal audit team. In this regard he shall point out to the principal accounting officer appropriate capacity building opportunities. He shall strive for securing a balanced team and other resources. During the conduct of internal audit, the chief internal auditor may co-opt any officer of the Division as team member if deemed proper with prior permission of principal accounting officer;
- (g) to ensure that approved internal audit recommendations pertaining to Division or department concerned are carried out and followed up. He shall oversee or monitor the implementation of approved recommendations in case of organizations or departments or offices under the Division. He shall follow-up on behalf of Secretary or principal accounting officer, in case the actions are required by other Divisions or offices, on the internal audit recommendation;
 - (h) to review internal control in the Ministry or Division and organizations or departments or offices under the Division, pertaining to areas of budget, revenue, expenditure and finance, under the guidance and supervision of chief finance and accounts officer and principal accounting officer;
 - (i) to assist and advise the principal accounting officer in enforcing the internal controls and for preventing irregularities, waste, fraud, and shall exercise internal checks and balances. He shall work consistently to improve the internal controls in Division or department;
 - (j) to make sure that the internal control is based on applicable legislation, regulations, rules, procedures, codes, instructions and precedents as well as integrity and ethical values. He shall carry out financing activities under the Act, regulations and rules, instructions issued by Finance Division on the subject;
 - (k) to inform principal accounting officer on deviations from applicable laws, rules, regulations, instructions, in matters relating to his role and responsibilities and follow up the orders of the principal accounting officer. To improve the internal control, he shall work with chief finance and accounts officer and other officers of the Division in firming up suggestions for improvement;
 - (l) to undertake annually, an exercise to assess or evaluate risks faced by the Division or department, maintain an internal audit risk register and cause a similar activity in the entities under the

Division. He shall initiate risk response measures with the approval of Secretary or principal accounting officer regarding risks faced by the Division and organizations or departments or offices under the Division's risk profile; and

- (m) when specific situations arise or the incidents happen that need to be seen in their relevant perspective which may require improvements in managing risk, he may assist principal accounting officer in changing existing audit controls or adopt new controls.

34. Repeal.—The revised System of Financial Control and Budgeting 2000, (amended from time to time) issued by Finance Division and provisions of any other regulations, instructions and practices contrary to these regulations are hereby repealed except to the extent of Defence Services as specified in sub-regulation (2) of the Regulation 1 above.

(MALIK RIAZ AHMED)

Deputy Secretary (PFMR).

Finance Division

Schedule

**Financial Powers delegated
to Principal Accounting Officers and Other Officials**

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
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 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.	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
2.	Conversion of a temporary post into a permanent post	A. The Secretaries of the Ministries/Divisions shall have full powers, subject to the following conditions: (i) Posts in existence continuously for five years or more (ii) created for work of a permanent nature and (iii) are likely to continue for an indefinite period. 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 st October, every year.	Nil	Nil
3.	Abolition of posts	The Secretaries of the Ministries/ Divisions shall have full powers in Development & 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 approval of Finance Division	Nil	Nil
4.	Reimbursement of Medical Charges	Full powers subject to availability of budget	As in Column 3	As in Column 3

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
5.	Re-appropriation of Funds	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	As in Column 3
		General Instructions: (a) No re-appropriation may be made: (i) from one demand for grant to another; (ii) after the expiry of the financial year; (iii) between funds authorized for expenditure charged on the Federal Consolidated Fund and other expenditure; (b) Funds may not be appropriated or re-appropriated to meet: (i) any item of expenditure which has not been sanctioned by competent authority; (ii) Expenditure for a purpose, the allotment for which was specifically reduced or refused by the National Assembly.		
		(C) No re-appropriation may be made: (i) from Development to Current Expenditure and vice-versa; (ii) of provision specifically made in the budget for expenditure in foreign exchange to expenditure in local currency; and (iii) of provision allowed as Supplementary Grant.		
		(D) Secretary of a Division may re-appropriate budgeted funds from one development project/ scheme to another, which are duly approved by the competent forum and included in the demand(s) for grants. However, a PAO may re-appropriate budgeted funds under various heads of expenditure within same approved development project/scheme. (E) All re-appropriation orders shall be entered into SAP system and reported to Finance Division and Planning & Development Division immediately as the case may be.		
6.	Power to declare stores surplus or unserviceable.	Full powers, subject to prescribed conditions.	As in column 3 Heads of Pakistan Missions abroad may exercise these powers in accordance with approved scales, in respect of the residences of officers subordinate to them.	As in Column 3

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
7.	Powers to sell surplus or unserviceable stores and stock by auction.	Full powers, subject to the prescribed conditions	As in Column 3.	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.	Up to Rs. One million subject to observance of conditions mentioned in Column 3.	Up to Rs. Five hundred thousand subject to observance of conditions mentioned in Column 3.
		(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.	As in Column 3 except Rs. Two hundred thousand subject to observance of conditions mentioned in Column 3.	As in Column 3 except Rs. One hundred thousand subject to observance of conditions mentioned in Column 3.
Project Pre- Investment Analysis				
9.	Feasibility Studies, Research and Surveys and Exploratory Operations	Full powers, subject to prescribed conditions.	As in Column 3	As in Column 3
Operating Expenses				
10.	Travelling Allowance.	Full powers, subject to prescribed conditions.	As in Column 3	As in Column 3
11.	Transportation of goods.	Full powers.	As in Column 3	As in Column 3
12.	POL Charges and CNG Charges.	Full powers, subject to observance of ceilings where applicable.	As in Column 3	As in Column 3
13.	Conveyance charges.	Full powers, subject to prescribed conditions.	As in Column 3	As in Column 3
14.	Postage and Telegraph	Full powers	As in Column 3	As in Column 3
15.	Telephone and Trunk Calls.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3	As in Column 3
16.	Telex and Teleprinter and FAX.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3	As in Column 3
17.	Electronic Communication.	Full powers, subject to observance of prescribed ceilings where applicable	As in Column 3	As in Column 3
18.	Courier and Pilot Service.	Full powers subject to observance of prescribed ceilings and condition	As in Column 3	As in Column 3
19.	Utilities (Gas, Water, Electricity) Hot & Cold Weather Charges, Others.	Full powers, subject to observance of prescribed ceilings where applicable.	As in Column 3	As in Column 3

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
20.	Office Stationary.	Full powers.	As in Column 3	As in Column 3
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	As in Column 3
22.	Newspapers Periodicals and Books.	Full Powers subject to observance of prescribed ceilings and condition	As in Column 3	As in Column 3
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	As in Column 3
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: (a) Upto Rs. 500,000 (Rs. five Hundred Thousand) per month for Islamabad/Rawalpindi/Lahore/Karachi/Peshawar/Quetta. (b) Upto Rs. 100,000 (Rs. One hundred thousand) per month for other places or as approved limits notified by Ministry of Housing and Works from time to time.	As in Column 3	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	As in Column 3
26.	Consultancy and Contractual Work.	Full Powers subject to availability of Budget	As in Column 3	As in Column 3
27.	Royalties, Rates and Taxes, Rent of Machine and Equipment.	Full powers.	As in Column 3	As in Column 3
28.	Training-Domestic.	Full powers.	As in Column 3	As in Column 3
29.	Payment to Government Departments for services rendered	Full powers.	As in Column 3	As in Column 3
30.	Essay writing and Copy Rights	Full powers.	As in Column 3	As in Column 3

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
31.	Law Charges.	Full powers, in consultation with Law & Justice Division.	As in Column 3	As in Column 3
32.	Fees to Law Officers	Full powers, in consultation with Law & Justice Division	As in Column 3	As in Column 3
33.	Exhibitions, Fairs and Other National Celebrations	Full powers subject to availability of budget	As in Column 3	As in Column 3
34.	Advertising and Publicity.	Full powers, subject to prescribed conditions.	As in Column 3	As in Column 3
35.	Payments to Others for services rendered	Full powers, subject to observance of prescribed conditions and availability of Budget.	As in Column 3	As in Column 3
36.	Purchase of drugs and medicines.	Full powers, subject to observance of prescribed conditions and availability of Budget.	As in Column 3	As in Column 3
37.	Contribution & Subscription	Full Powers	As in Column 3	As in Column 3
38.	Expenditure on Pakistani delegations to Foreign Countries	Full powers, in accordance with prescribed conditions.	As in Column 3	As in Column 3
39.	Loss on Exchange	Full powers, in accordance with prescribed conditions.	As in Column 3	As in Column 3
40.	Secret Service Expenditure	Full powers, in accordance with prescribed conditions.	As in Column 3	As in Column 3
41.	Conferences/Seminars/workshop s/Symposia	Full powers, in accordance with prescribed conditions.	As in Column 3	As in Column 3
42.	Unforeseen Expenditure.	Full Power Rs. 100,000 (One Hundred Thousand)	Rs. 50,000 (Rs. Fifty Thousand)	As in Column 4
Employees Retirement Benefits				
43.	Reimbursement of Medical Charges to Pensioners.	Full powers subject to availability of funds.	As in Column 3	As in Column 3
Grants				
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	As in Column 3
Transfers				
45.	Scholarships, Bonuses and Other Awards.	Full powers in accordance with the approved rates for scales	As in Column 3	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	As in Column 3

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
	Expenditure on Acquiring of Physical Assets.			
48.	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	As in Column 3
	Civil Works			
49.	Civil Works on Roads, Highways & Bridges, Irrigation Works, Embankment and Drainage Works, Building & Structures, Other Works and Telecommunication Works and Drought Emergency Relief Assistance (DERA) works.	Approved Development schemes- Full powers, subject to approved budget and fulfilment of codal formalities	As in Column 3	As in Column 3
	Repair & Maintenance			
50.	Transport	Full Power	As in Column 3	As in Column 3
51.	Machinery & Equipment, Furniture & Fixtures and Computer Equipment.	Full powers, subject to the prescribed conditions and budget availability.	As in Column 3	As in Column 3
52.	Buildings & Structure of Pakistan Missions abroad owned by the Government of Pakistan.	Ministry of Foreign Affairs; per financial year upto 10% of annual standard rent.	As in Column 3	As in Column 3
53.	Building & Structures (hired and requisitioned)	Full Power	As in Column 3	As in Column 3
54.	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	As in Column 3

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
55.	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	As in Column 3
56.	Compensation payable to any individual under law, rules, or judgment of courts.	Full powers.	As in Column 3	As in Column 3
57.	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	As in Column 3
58.	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	As in Column 3
59	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	As in Column 3
60	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	As in Column 3
61.	Fixation of scales/ rates of pay and allowances of posts in Pakistan	Full power to M/o Foreign Affairs (Missions abroad) subject to approved rules	Full powers to the heads of Pakistan Missions abroad concerned to	As in Column 4

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
	Missions abroad to which recruitment is made locally.		sanction increase in scales/rates of pay corresponding to the increase allowed by the local government subject to the availability of budget provision.	
62.	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	As in Column 3
63.	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	As in Column 3
64.	Power to sanction the undertaking of work for which a fee is offered and acceptance of fee.	Full powers	As in Column 3	As in Column 3
65.	Exemption from crediting portion of fees to government.	Nil	Nil	Nil
66.	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	As in Column 3
67.	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	As in Column 3

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
68.	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	As in Column 3
69.	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	As in Column 3
70.	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 on medical grounds or due to private affairs.	Full powers, subject to the adjustment of TA advance within six months.	As in Column 3	As in Column 3
71.	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	As in Column 3
72.	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	As in Column 3
73.	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	As in Column 3

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
74.	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	As in Column 3
75.	Grant of daily allowance for compulsory halt due to dislocation of communications.	Full powers.	As in Column 3	As in Column 3
76.	Grant of extraordinary leave to temporary government servants upto one year for reasons beyond their control.	Full powers	As in Column 3	As in Column 3
77.	Grant of leave terms to employees appointed on contract.	Full powers subject to prescribed rules and conditions	As in Column 3	As in Column 3
78.	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	As in Column 3
79.	Grant of advance to government servants from his various provident funds.	Full Powers, subject to approved rules and conditions	As in Column 3	As in Column 3
80.	Permission to postpone recovery of advance drawn from the GP Fund for a specified period.	Nil	As in Column 3	As in Column 3
81.	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	As in Column 3
82.	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	As in Column 3

POWERS DELEGATED				
S. No	Type of Powers	Principal Accounting Officers	Heads of Departments	Head of Sub-ordinate office
(1)	(2)	(3)	(4)	(5)
83.	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	As in Column 3
84.	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	As in Column 3
85.	Condonation of interruption of service.	Full powers subject to the rules and regulations prescribed by the Establishment Division	As in Column 3	As in Column 3
86.	Condonation of deficiency in qualifying service for pension.	Full Power subject to prescribed rules and conditions	As in Column 3	As in Column 3
87.	Grant of conveyance allowance	Full Power subject to prescribed conditions	As in Column 3	As in Column 3
88.	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	As in Column 3
89.	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	As in Column 3