



Auditor General of Pakistan
Constitution Avenue
Islamabad

No./AP&SS/167-C/2016/38

15 February, 2019

NOTIFICATION

SUBJECT: REALIGNMENT & RESTRUCTURING OF DG AUDIT (DM) AS DG AUDIT (ENVIRONMENT)

Considering the goal to shift the focus of audit from traditional reporting to issue based thematic reporting, the Auditor General of Pakistan has been pleased to approve the change of nomenclature for the Directorate General of Audit for Disaster Management as Directorate General of Environment Audit with immediate effect. The newly re-designated office of DG Audit Environment shall have the following additional jurisdiction to develop comprehensive sectoral reports at Provincial & Federal, AJK & GB level for Environment and Disaster related organizations.

2. Additional jurisdiction of office of the Director General Audit (Environment), Islamabad shall be as under:

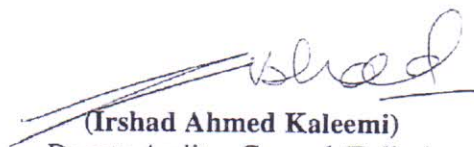
S. #	Audit Jurisdiction	Geographical Jurisdiction
1	Ministry Climate Change and its attached Departments (Soil Survey, Zoological Survey)	Federal
2	Environment Protection Departments & Environment Protection Authorities	All Provinces
3	Environmental Tribunals	All Provinces
4	Urban Rescue Departments & Fire Fighting Departments	All Provinces
5	CDA Environment & Disaster Units	ICT
6	Flood Relief Commissioners	All Provinces
7	Mercantile Marine Departments	Federal
8	GB & AJK DMA & Environment	GB & AJK

- Based on above additional jurisdiction, the Sectoral Audit Report on Environment may be produced for all Provinces and Federal Government during 2019-20. Audit Plan 2019-20 may accordingly be prepared by DG Audit Environment
- The primary function of the proposed office will be to not only audit the entities given to it with environmental perspective, but also to develop guidelines for Environmental issues of other sectors like Infrastructure, Power, Water and Railways etc. so that Environmental issues of those areas be highlighted in respective reports.
- **Audit Matter:** During the Audit Year 2018-19 (Feb-Jun 2019), Audit of entities related to Environment and above listed entities within audit jurisdiction of Federal & Provincial Audit offices shall be completed by the same FAOs as per approved audit plan, however on completion

of audit report for such entities audited during Feb-Jun 2019; the significant audit paras suitable for printing shall be transferred to DG Audit Environment. This shall make next year audit report holistic covering complete sector of Environment. In Next year audit plan 2019-20, these entities shall stand transferred to DG Audit Environment.

- **PAC matters** shall be dealt with by the respective DGs for previous year Paras keeping in view the institutional memory of originators of Paras and better presentation for one year.
- **Transfer of Record and Assets:** A Committee is constituted comprising representatives of DMA Audit and relevant FAOs not below the rank of BPS 18. A complete check list and SOP shall be notified by DGA Environment for transfer of record between FAOs and DGA Environment. All the files and reports shall be indexed and proper handing / taking over exercise to be completed within one month.
- **Additional 10 Posts at the level of Senior Auditor** from the overall system shall be worked out and transferred to DG Audit Disaster / Environment. Separate notification in this regard shall be issued by Administration Wing of the AGP office within a week's time of this notification.
- **Grievance Redressal Committee:** Any issues arising relating to transfers / posting shall be addressed on priority. A Committee is constituted headed by Director (Establishment) AGP office and two members, Director Disaster Management Audit and Assistant Auditor General (Personnel) for placement and deciding any grievances for transfer of posts and persons if any. The Committee shall decide all such cases within three months from the date of notification.
- **Additional Budget requirement** of the office shall be notified by the Budget Wing of AGP office, separately in consultation with relevant FAO.
- Any case of duplication/discrepancy for audit jurisdiction shall be decided by AGP

3. All the concerned authorities are requested to make correspondence with the above relevant offices, accordingly.


(Irshad Ahmed Kaleemi)
Deputy Auditor General (Policy)

Copy to:-

1. All Deputy Auditor Generals of DAGP
2. Controller General of Accounts, Islamabad
3. Military Accountant General, Rawalpindi
4. AGPR, Islamabad
5. DG (CA&E) North / South, Lahore / Karachi
6. DG Audit Federal Govt , Islamabad
7. Director to AGP
8. SPS to Addl.AGP-I
9. SPS to Addl.AGP-II
10. Case file