COMPENDIUM

OF

POLICY DIRECTIVES

15 SEPTEMBER, 2025 TO

15 SEPTEMBER, 2026

(POLICY WING)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-0003 **Islamabad, the 11th September, 2026**

From

Hussain Aziz
Deputy Director- (Accounting Policy)

To

1- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
2- Zahid Zaman Lak, Director General Audit, dgafg, Islamabad
3- Ghulam Sarwar, Director General, DGADSN, RAWALPINDI
4- Arshad Liaqat Chaudhary, Director General, DGAIRCNlhr, Lahore
5- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
6- Shahzad Khalil, DG Audit (Foreign & International), dgafiisb, Islamabad
7- Muhammad Kamran Khan, Director General, DGASindh, Karachi
8- Fauzia Saleem Khan, Director General, DGALGsKhi, karachi
9- Shuja Ali, Director General, DGA-BAL, Balochistan
10- Syed Sanaullah Agha, Director, DGALCBal, Quetta
11- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
12- Ghazanfar Abbas, Director General, DGALGMTN, Multan
13- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore
14- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.
15- Kamran Mughal, Director General, DGACAESKci, Karachi
16- Kashif Rashid, Director General, DGAPTSLhr, Lahore
17- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore
18- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
19- Moeed Ali, Director General CC&E, DGACCEISB, Islamabad
20- Director General, The Director General Audit AJK Muzaffarabad, ,
21- Kadir Bux, Director General, Dgadskhi, karachi
22- Amjad Ali Gill, Director General, DGASSN, Islamabad
23- Masood Ahmed, Director General, DGA(WR)Lhr, Lahore
24- Muhammad Asif Rasheed, Director General Audit, DGALGPSW, Peshawar
25- Fakharuzzaman Ali Cheema, Director General, dgaraillhr, Lahore
26- Hashim Raza, Director General (DGAPNR), DGAPNR, Islamabad
27- Kashif Rasheed, Director General (Audit Power) Islamabad, DGAPwrLhr, Lahore
28- Saqlain Abbas Koreja, Director General, DGANLHR, Lahore
29- Shahid Inayat Malik, Director General Audit, GB, DGAGB, Gilgit
30- Zulfiqar Khan, Director General Audit, DGAKPPsh, Peshawar

Rana Muhammad Nadeem
A.D.G (Audit Policy)
01 October 2025 10:41:00 AM

SUBJECT: <u>COLLECTION OF INFORMATION AND COMPREHENSIVE REVIEW OF VISITS ABROAD</u>

It has been decided that during the audit of Ministries, Divisions, Departments, Authorities, Autonomous and Semi-Autonomous Bodies and other independent organizations, all Field Audit Offices (FAOs) shall undertake a comprehensive review of foreign visits undertaken by the Head of the Organization and officers/officials of all grades/BPS during the last three (03) financial years.

The audit teams shall collect complete and reliable information regarding such foreign visits and examine the same in the light of the Instructions on Visits Abroad issued by the Cabinet Division, as amended from time to time, and other applicable rules, regulations and instructions.

The audit shall, inter alia, cover the following:

1. **Complete record of foreign visits** undertaken by the Head of the Organization and all officers/officials, including the name/designation/BPS of the officer, purpose of visit, country visited, dates and duration of the visit, sponsoring organization, and expenditure incurred.
2. **Approval of the competent authority** for each foreign visit, including verification that the approval was obtained from the authority prescribed under the applicable Instructions on Visits Abroad.
3. **Compliance with prescribed formalities and conditions**, including nomination/selection, approval of the tour, issuance of necessary orders, and any other requirements prescribed under the applicable rules/instructions.
4. **Financial aspects of the visits**, including expenditure on airfare, accommodation, daily allowance/per diem, registration/conference fees, local transportation and other related expenses, and verification of the relevant bills, vouchers and supporting documents.
5. **Source of funding**, including whether the expenditure was borne by the Government/organization, a foreign government, international organization, donor agency, host institution or any other sponsor, and whether the acceptance of such sponsorship was duly authorized.
6. **Travel entitlement and admissibility** of expenditure under the applicable rules, including the class of air travel, admissibility of daily allowance/per diem and other allowances.
7. **Completion of post-visit formalities**, including submission of tour reports, adjustment of advances, submission of claims, and any other report or documentation required under the applicable rules/instructions.
8. **Foreign visits of the Head of the Organization and senior officers** shall be specifically reviewed to ensure that the requisite approvals and all prescribed formalities were duly completed.
9. Where the audit team identifies **foreign visits undertaken without requisite approval, expenditure incurred in violation of applicable rules, non-compliance with prescribed formalities, irregular acceptance of foreign sponsorship, or any other irregularity**, the matter shall be appropriately reflected in the Audit Report, along with the relevant documentary evidence and specific recommendations for corrective action.

Raja Muhammad Nasim
AAO (Audit Policy)
09 October 2026, 10:41:00 AM

The FAOs shall ensure that the exercise is comprehensive and evidence-based and that information is obtained from all relevant records, including foreign visit registers, tour programmes, approval files, office orders, financial records, TA/DA claims, vouchers, bank/payment records and other relevant documents.

For purposes of uniformity, the FAOs shall maintain a consolidated statement of foreign visits covering the Head of the Organization and officers/officials of all grades/BPS. The statement shall be retained as part of the audit working papers and made available to the competent authority whenever required.

The concerned Directors General/Heads of FAOs shall ensure that the above instructions are strictly complied with and that the results of the exercise are appropriately incorporated in the audit reports of the Auditor-General of Pakistan.

The internal and external QCCs shall ensure that the audit reports being reviewed contain information on the above areas.

Hussain Aziz
Deputy Director- (Accounting Policy)
Ph:03322647301

Copy for information to:-

1- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad
2- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
3- Khurram Reza Qureshi, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
4- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
5- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
6- Ahmar Ellahi, Deputy Auditor-General (Policy), AGP, Islamabad
7- Khalid Mahmood, Dy. Auditor General (Central), DAGCentLhr, Lahore
8- Murtaza Khan, Additional Auditor General (HQs), AGP, Islamabad
9- Raheela Zahid, Additional Auditor General (Ops), AGP, Islamabad
10- Sarwar Jalbani, SPS to AGP, AGP, Islamabad

Raja Muhammad Khan
AAO (Audit Policy)
06 October , 2026, 10:41:00 AM

Hussain Aziz
Deputy Director- (Accounting Policy)
Ph:03322647301

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.202/AP/A/CS//SOP/P.FILE/I-0003 **Islamabad, the 01st September, 2026**

From

Mehmood Ahmed
Audit Officer (Accounting Policy)

To

1- Director General Audit, dgafg, Islamabad
2- DG Audit (Foreign & International), dgafiisb, Islamabad
3- Director General CC&E, DGACCEISB, Islamabad
4- Director General, DGADSN, RAWALPINDI
5- Director General, DGCCAENIsb, Islamabad
6- Director General, DGAPunLhr, Lahore
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10- Director General Audit, DGAKPPsh, Peshawar
11- Director General Audit, DGALGPSW, Peshawar
12- The Director General Audit AJK Muzaffarabad, ,
13- Director General, dgaraillhr, Lahore
14- Director General (DGAPNR), DGAPNR, Islamabad
15- Director General, DGANLHR, Lahore
16- Director General, DGAGB, Gilgit

Mehmood Ahmed
Audit Officer (Accounting Policy)
01 September, 2026, 12:01:17 PM

SUBJECT: TIMELY CLOSURE OF ANNUAL ACCOUNTS AND PROVISION OF DATA FOR CERTIFICATION AND AUDIT

Kindly refer to Policy Wing letter No.202/AP/A/CS//SOP/P.FILE/I-0002 dated 28.06.2026 on the subject for information and necessary action.

2. The Auditor-General of Pakistan, in consultation with the Controller General of Accounts, has decided that all accounts for the financial year (FY) 2025-26 must be closed by **August 31, 2026**. After this deadline, no transfer, exchange, or adjustment entries for FY 2025-26 will be permitted. Field Audit Offices (FAOs) shall immediately report to Policy Wing any change in the accounts and any entries made after this date.

3. Further, it may also be noted that for subsequent financial years, the annual accounts must be finalized and closed by **August 15** following the end of the fiscal year. No transfer, exchange, adjustment, or other accounting entries for that year will be allowed or processed in SAP or the books of account after this date and any instance of non-observance on this account shall be instantly reported by the FAOs.



Mehmood Ahmed
Audit Officer (Accounting Policy)

Copy for information to:-

1- Deputy Auditor-General (C&EA), AGP, Islamabad
2- Deputy Auditor General, DAGSOUTHKHI, Karachi.
3- Deputy Auditor General (DSA), AGP, Islamabad
4- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
5- Deputy Auditor-General (SSA/RRA), AGP, Islamabad
6- SPS to AGP, AGP, Islamabad
7- SPS to Addl AG (HQs), AGP, Islamabad
8- Deputy Auditor General (FAO), AGP, Islamabad
9- Dy. Auditor General (Central), DAGCentLhr, Lahore

Mehmood Ahmed
Audit Officer (Accounting Policy)
01 September, 2026, 16:01:17 PM



Mehmood Ahmed
Audit Officer (Accounting Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-0001 **Islamabad, the 21st July , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad

SUBJECT: POLICY DIRECTIVES ON CUSTODY AND MANAGEMENT OF APPROVED/ SIGNED AUDIT REPORTS

In continuation of Policy Wing letter No. Audit (P-II)/26-C/2025 dated 07.07.2026 on the subject regarding the mechanism of custody and management of approved/signed audit reports, it is submitted that the concerned Deputy Auditors General / Audit Wings shall send five signed copies to PAC Section of FAO Wing, please.

Raja Muhammad Nadeem
AAO (Audit Policy)
02 October , 2026, 10:50:30 AM

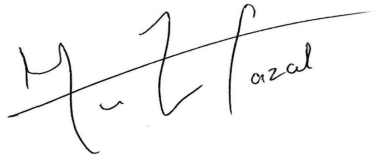
Maryam Fazal
Deputy Director (Policy)

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2- Murtaza Khan, Additional Auditor General (Ops), AGP, Islamabad
3- Hashim Raza, Director General to AGP, AGP, Islamabad
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15- Ayesha Siddiq, Director General (Audit Power) Islamabad, DGAPwrLhr, Lahore
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Raja Muhammad Naeem
AAO (Audit Policy)
02 October , 2026, 10:50:30 AM



Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025 **Islamabad, the 07th July , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad

SUBJECT: POLICY DIRECTIVE ON CUSTODY AND MANAGEMENT OF APPROVED/ SIGNED AUDIT REPORTS

The Auditor-General of Pakistan has been pleased to decide the following mechanism with regard to the custody and management of approved/signed audit reports:

a. All audit reports (**Federal and Provincial**), once approved and signed by the Auditor-General of Pakistan during the Audit Year at any stage, shall be kept in the custody of the 'PAC Section' of the FAO Wing.
b. The PAC Section shall maintain a 'Reports Register' thereby entering details of all audit reports as soon as they are approved/signed by AGP.
c. The purpose in that each approved/signed report whether federal or provincial is readily available for submission to the President or Governors following the deadline of 28th February each year and that no approved/signed report is missed at the time of submission.
d. The safe custody and confidentiality of these reports shall be the responsibility of the PAC Section of FAO Wing and necessary steps shall be taken in this regard.

All concerned are directed to kindly ensure strict compliance with the above instructions with immediate effect, please.

Raja Muhammad Naeem
AAO (Audit Policy)
02 October , 2026, 10:52:45 AM

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Murtaza Khan, Additional Auditor General (HQs), AGP, Islamabad
2- Murtaza Khan, Additional Auditor General (Ops), AGP, Islamabad
3- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
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7- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad

8- Khurram Reza Qureshi, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
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17- Khalid Mehmood, Director General, DGASSN, Islamabad
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40- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
41- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore
42- Mr Mr, The Director General Audit, Azad Jammu and Kashmir, Muzaffarabad

Rana Muhammad Naeem
AAO (Audit Policy)
27 Oct 2026, 10:52:45 AM

Fazal

Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 06th July , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Deputy Auditor General (DSA), AGP, Islamabad
2- Deputy Auditor-General (SSA/RRA), AGP, Islamabad
3- Deputy Auditor General (FAO), AGP, Islamabad
4- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
5- Deputy Auditor General, DAGSOUTHKHI, Karachi.
6- Dy. Auditor General (Central), DAGCentLhr, Lahore
7- Deputy Auditor-General (C&EA), AGP, Islamabad
8- Deputy Auditor General (QAIM), AGP, Islamabad
9- Deputy Auditor-General (Policy), AGP, Islamabad
10- Director General, DGA(WR)Lhr, Lahore
11- Director General (Audit Power), DGAPwrLhr, Lahore
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13- Director General Audit, dgafg, Islamabad
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15- Director General, dgaraillhr, Lahore
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17- Director General, DGAIRCNlhr, Lahore
18- DG, DGAIRSKhi, Karachi
19- Director General (DGAPNR), DGAPNR, Islamabad
20- DG Audit (Foreign & International), dgafiisb, Islamabad
21- Director General, DGASSN, Islamabad
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33- Director General, DGAPTSLhr, Lahore
34- Director General, DGPRALHR, Lahore
35- Director General, DGCCAENIsb, Islamabad

Sonia Shahid
(Dy. Director (Audit Policy))
11 September, 2026, 01:34:30 PM

36- Director General CC&E, DGACCEISB, Islamabad
37- Director General, DGAGB, Gilgit
38- The Director General Audit AJK Muzaffarabad, ,
39- Director General, Dgadskhi, karachi

SUBJECT: FOREIGN AIDED PROJECT (FAP) REPORTS

Kindly refer to Policy Wing letter No.l81/Audit (P-II)/22-C/25 dated 22.12.2025.

2. The matter has been deliberated at various levels and it has been decided that FAP Reports will be prepared as per previous practice and formats/templates, in line with specific reporting requirements of respective donor agencies. However, FAP projects approved in Annual Audit Plan as 'Project Audits' shall be prepared in accordance with the 'Project Report Template' as per approved timelines.

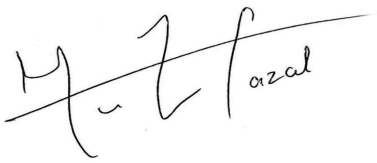
3. FAP audit shall be governed by the following mandatory instructions:

a. Audit findings shall be developed on the basis of sufficient, reliable, objective and verifiable evidence. The credibility and reliability of audit process must be upheld at all stages.
b. In Management Letter (ML), the titles of Audit Findings shall be neutral and objective. Sensational headings and use of expressions like 'fraudulent' , misappropriation etc in the titles of paras should be avoided. Further, the amounts shall not be given in the titles of the findings/paras, however, the same may be given in the body of the audit findings / paras.
c. Audit findings shall be developed on the basis of sufficient, reliable, objective and verifiable evidence. The Audit team, supervisory officer and DG will be personally held responsible for reporting any unsubstantiated, unsupported, speculative or frivolous findings devoid of evidence.
d. A section on 'Follow-up of previous observations/findings' shall be included in the FAP reports, wherein the status of previous paras and action taken by management shall be given in a tabulated form as per the requirements of respective donor agency.
e. Assessment of 'Asset Management'of the project shall be integral part of FAP reports. This shall include a section covering comments and findings on physical existence of assets, location and condition, Asset register, Maintenance and safe custody of assets, utilization, valuation of assets and disposal, Intangible assets etc.
f. The FAP reports shall include section on 'Internal Audit' covering existence of internal audit function in the project, number of employees hired for internal audit, internal audit plan, number of internal audit reports produced during the year, implementation status of recommendations of internal audit reports and presentation of internal audit report(s) before the Project Management Board/Steering Committee.
g. Physical/ On-site verification shall be carried out and findings shall be made part of the FAP report.

4. The concerned DAG shall ensure that the above instructions are followed by the FAOs in letter and spirit and FAP reports are prepared adhering to above instructions and covering the given areas.

5. The SSA Wing shall thoroughly review the FAP reports before submission to EAD to ensure that the instruction given at para 3 above are adhered and met.

Sonia Shahid
AAO (Audit Policy)
11 September 2025 04:30 PM



Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- SPS to AGP, AGP, Islamabad
2- SPS to Addl AG (HQs), AGP, Islamabad
3- SPS to Addl AG (OPs), AGP, Islamabad



Maryam Fazal
Deputy Director (Policy)

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 01:34:30 PM

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/29-C/2026-P-001 **Islamabad, the 01st July , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

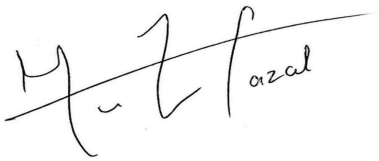
1- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
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24- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.
25- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
26- Fauzia Saleem Khan, Director General, DGALGsKhi, karachi
27- Ghazanfar Abbas, Director General, DGALGMTN, Multan
28- Kamran Mughal, Director General, DGACAESKci, Karachi
29- Kadir Bux, Director General, Dgadskhi, karachi
30- Muhammad Kamran Khan, Director General, DGASindh, Karachi
31- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
32- Shuja Ali, Director General, DGA-BAL, Balochistan
33- Syed Sanaullah Agha, Director, DGALCBal, Quetta
34- Sajid Mehmood Raja, Director General, DGAGB, Gilgit
35- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad

Naveed Iqbal
Audit Officer (Audit Policy)
Saturday, 2026-07-04 09:48:26 AM

36- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore
37- Mr Mr, The Director General Audit, Azad Jammu and Kashmir, Muzaffarabad

SUBJECT: POLICY DIRECTIVE ON TITLES OF AUDIT REPORTS

It has been decided that the term " Special Audit Report / Special Study" and " Performance Audit Report" etc. shall not be used in the titles of audit reports in future. Instead, all reports should be titled " **Audit Report on (insert *name of entity/ project / PAO)* for the Audit Year *(Insert Audit Year*)**". Further guidance will be provided by DG (Policy) in the upcoming orientation sessions, please.

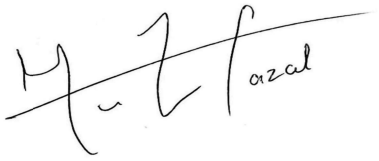


Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

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4- Ahmar Ellahi, Deputy Auditor-General (Policy), AGP, Islamabad
5- Sarwar Jalbani, SPS to AGP, AGP, Islamabad

Naveed Iqbal
Audit Officer (Audit Policy)
14 September, 2026, 09:48:28 AM



Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/29-C/2026-P-001 **Islamabad, the 29th June , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad
2- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad
3- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
4- Khurram Reza Qureshi, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
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34- Moeed Ali, Director General CC&E, DGACCEISB, Islamabad
35- Sajid Mehmood Raja, Director General, DGAGB, Gilgit

Sonia Shahid
AO (Audit Policy)
5 September 2026, 01:14:36 PM

36- Director General, The Director General Audit AJK Muzaffarabad, ,
37- Kadir Bux, Director General, Dgadskhi, karachi

SUBJECT: <u>POLICY DIRECTIVE - TIMELY FINALIZATION OF PHASE-II AUDIT REPORTS FOR AUDIT YEAR 2026-27</u>

The Auditor-General has been pleased to direct that DGs of FAOs shall ensure that Internal and External Quality Control Committee (QCC) reviews of audit reports planned during Phase-II of the Audit Year 2026-27 are held and completed immediately after fieldwork and the reports be finalized before the end of Phase-II without waiting until December or January.

2. Audit reports cleared by the QCCs shall be submitted to the AGP for approval at the earliest during the currency of Phase-II. Following approval of AGP, five (05) copies of each report be got signed from the Auditor-General by 30th June, 2027.

3. The whole exercise related to Phase-II reports /audit assignments/ activities shall be completed in all respects by 30th June, 2027.

Sonia Shahid
AAO-I (Audit Policy)
15 September, 2026, 01:14:36 PM

Maryam Fazal
Deputy Director (Policy)

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5- Sarwar Jalbani, SPS to AGP, AGP, Islamabad

Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/29-C/2026-P-001 **Islamabad, the 29th June , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad
2- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad
3- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
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Sonia Shahid
AO (Audit Policy)
5 September 2026, 01:16:23 PM

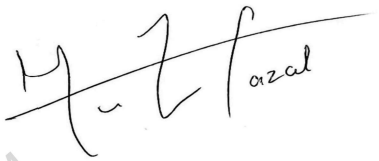
36- Director General, The Director General Audit AJK Muzaffarabad, ,
37- Kadir Bux, Director General, Dgadskhi, karachi

SUBJECT: <u>TIMELY PRINTING OF APPROVED AUDIT REPORTS</u>

The Auditor-General has been pleased to direct that all formalities related to timely printing of Audit Reports shall be initiated and undertaken by the FAOs well before time. As soon as reports are approved/signed by the Auditor-General , the printing of requisite number of copies of reports shall be done immediately without any delay.

2. This is to ensure timely printing of requisite copies of reports without undue delay so that approved reports are readily available for laying before the Legislature, following submission to the President/ Governor as the case may be.

3. All DGs of FAOs and DAGs to kindly note for strict compliance in future, please.

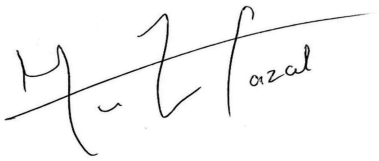


Maryam Fazal
Deputy Director (Policy)

Sonia Shahid
AGP (Audit Policy)
15 September, 2016, 01:16:23 PM

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Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/29-C/2026-P-001 **Islamabad, the 29th June , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad
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36- Director General, The Director General Audit AJK Muzaffarabad, ,
37- Kadir Bux, Director General, Dgadskhi, karachi

Rafia Muhammad Nadeem
AAO (Admin Policy)
02 October 2026 10:10:52 AM

SUBJECT: <u>POLICY DIRECTIVE - ISSUANCE OF DRAFT ENTITY AND PROJECT REPORTS</u>

The Auditor-General has been pleased to direct that in the case of 'Entity Reports' and 'Project Reports', the draft reports shall be issued directly to management, with the approval of the concerned DG, instead of issuing Observation Statements (OS/OL), Audit Inspection Reports (AIRs), Proposed Draft Para (PDPs) or other intermediate reporting instruments.

2. All DGs of FAOs and DAGs to kindly note for strict compliance in future, please.

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

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4- Ahmar Ellahi, Deputy Auditor-General (Policy), AGP, Islamabad
5- Sarwar Jalbani, SPS to AGP, AGP, Islamabad

Raja Muhammad Nadeem
AAO (Audit Policy)
02 October , 2026, 10:10:32 AM

Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/188-C/2018 **Islamabad, the 17th June , 2026**

From

Moin Iqbal
Director Accounting Policy

To

1- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore

SUBJECT: POLICY DIRECTIVES ON AUDIT OF REVENUE RECEIPTS INCLUDING COMPUTERIZED PAYMENT RECEIPTS (CPRS) GENERATED THROUGH E-STAMP PAPERS, TRAFFIC CHALLANS AND RECEIPTS BY OTHER MEANS AT SUB-REGISTRARS AND OTHER RELEVANT REVENUE OFFICES

In the back drop of attached complaint and it's preliminary inquiry report, the Auditor-General of Pakistan has directed to carry out a comprehensive audit of sub-registrars and other relevant revenue offices with particular focus on revenue receipts generated through e-stamp papers or by other means and traffic challans operations, covering both receipts and expenditures incurred from the collection, management and utilization of such receipts. In order to strengthen audit coverage and ensure that all risks relating to assessment, collection, deposit, accounting and reconciliation of government receipts are adequately addressed, the following instructions are issued for strict compliance:

Sonia Shamid
AAO-I (Audit Policy)
22 October , 2026, 10:55:35 AM

1. End-to-End Verification of Transactions

Audit teams shall undertake comprehensive end-to-end verification of all significant transactions and selected samples, tracing each transaction from its source documentation and assessment records through collection, deposit into designated bank accounts, accounting classification, reconciliation and final reporting. This shall also include online verification of all CPRs from the FBR portal.

2. Independent Bank Verification

Audit Teams shall independently verify bank balances, deposits, withdrawals, remittances and other relevant transactions directly from bank statements, bank scrolls, confirmations and other authentic banking records.

3. Comprehensive Reconciliations

The Audit Teams as part of audit activity shall themselves perform and document comprehensive reconciliations between:

i. Departmental receipt records and bank statements;
ii. Departmental records and treasury accounts;
iii. Assessment, demand, collection and balance records;
iv. Any other relevant accounting and management information systems.

All material variances shall be investigated and properly documented before finalization of audit findings.

4. Examination of Entire Transaction Cycle

Audit scrutiny shall not be limited to isolated stages of a transaction. Audit Teams shall examine the entire transaction cycle to identify any suppression of receipts, unauthorized adjustments, delayed deposits, mis-classification and diversion of funds, reconciliation differences or other irregularities.

5. Documentation of Audit Evidence

Audit teams shall maintain complete working papers evidencing transaction testing, bank verification, reconciliations performed, explanations obtained and conclusions reached. Audit observations/findings shall be supported by sufficient and appropriate audit evidence.

6. Supervisory Review by Director and Director General

The Director and Director General shall, on a test-check basis, review audit working papers and satisfy himself that:

i. End-to-end verification has been conducted;
ii. Independent bank verification has been carried out by audit teams and CPRs have been verified;
iii. Reconciliations have been performed comprehensively and accurately
iv. Material discrepancies have been adequately investigated;
v. Audit conclusions are supported by sufficient evidence.

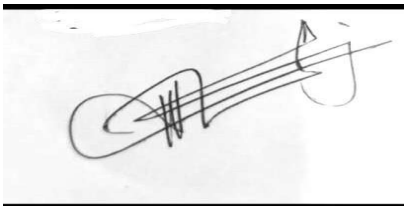
Sonia Shahid
AAG-I (Audit Policy)
02 October 2026, 10:55:25 AM

7. Audit of Traffic Challan Receipts and Related Expenditures

Furthermore, the Auditor-General has directed that DG Provincial Receipts Audit (Punjab) shall conduct a comprehensive audit of Traffic Challan Receipts during Audit Year 2026-27. The assistance of DG Audit (Punjab) shall be sought in obtaining data from quarters concerned. The Audit Team(s) shall assess traffic challan operations, covering both revenue receipts and expenditures incurred from the collection, management and utilization of such receipts. The audit shall include verification of:

i. Assessment, issuance, collection, deposit and accounting of traffic challan receipts, including receipts generated through electronic systems and manual processes;
ii. Reconciliation of challan records with bank deposits, treasury accounts and relevant management information systems;
iii. Completeness and accuracy of challan data, including verification against source records and system-generated reports;
iv. Expenditures incurred from traffic challan-related funds, ensuring that such expenditures are duly authorized, properly supported, correctly classified and utilized for the intended purposes;
v. Compliance with applicable laws, rules, regulations and government instructions governing the collection, custody, accounting and utilization of traffic challan receipts.

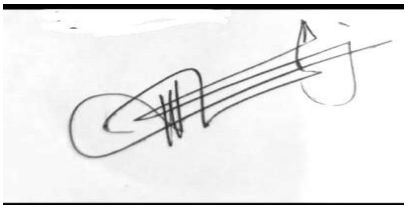
Any instances of non-recovery, suppression of receipts, delayed deposits, unauthorized expenditures, misappropriation of funds, reconciliation differences or other irregularities shall be thoroughly investigated, properly documented and reported in the audit findings.



Moin Iqbal
Director Accounting Policy

Copy for information to:-

1- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
2- islam uddin, SPS to Addl AG (OPs), AGP, Islamabad
3- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore
4- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore



Moin Iqbal
Director Accounting Policy

Sonia Shahid
AAO-I (Audit Policy)
02 October , 2026, 10:55:25 AM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 08th June , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Moeed Ali, Director General CC&E, DGACCEISB, Islamabad
2- Kadir Bux, Director General, Dgadskhi, karachi
3- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
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29- Amin Ullah Khan, Director General Audit, DGALGPSW, Peshawar
30- Arshad Liaqat Chaudhary, Director General, DGAIRCNlhr, Lahore

SUBJECT: <u>CLEARANCE OF PENDING AUDIT REPORTS BY 30TH JUNE, 2026</u>

Kindly refer to Policy Wing letter No. AUDIT(P-II)/26-C/2025-P-0012 dated 06.05.2026 on the subject cited above.

Rana Murtaza Ali (Audit Policy)
AAG (Audit Policy)
02 October 2025 10:25:30 AM

2. During presentations of draft Audit Plans 2026-27, the Auditor-General has observed that considerable number of reports from previous Audit Plans / Audit Years are still pending, which was viewed very seriously.

3. It is therefore, reiterated that each Director General shall submit a certificate by 30th June, 2026 addressed to DG to AGP, certifying that no audit reports from previous Audit Plans / Audit Years remain pending at the respective FAO and all outstanding reports have been finalized and approved/signed by the Auditor-General of Pakistan.

4. Field execution of Audit Plan 2026-27 shall remain suspended for the defaulting FAOs until all pending audit reports from previous Audit Plans / Audit Years are finalized and approved/signed by the Auditor-General. In all such cases, the responsibility of delay in execution of Audit Plan 2026-27 shall rest with the DG concerned.

Maryam Fazal
Deputy Director (Policy)

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9- Khalid Mahmood, SPS to Addl AG (HQs), AGP, Islamabad
10- islam uddin, SPS to Addl AG (OPs), AGP, Islamabad

Maryam Fazal
Deputy Director (Policy)

Rana Muhammad Naeem
AAG (Audit Policy)
02 October, 2026, 10:26:30 AM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 08th June , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Deputy Auditor-General (C&EA), AGP, Islamabad
2- Deputy Auditor General (DSA), AGP, Islamabad
3- Deputy Auditor-General (SSA/RRA), AGP, Islamabad
4- Deputy Auditor General (FAO), AGP, Islamabad
5- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
6- Dy. Auditor General (Central), DAGCentLhr, Lahore
7- Deputy Auditor General, DAGSOUTHKHI, Karachi.

SUBJECT: **CLEARANCE OF PENDING AUDIT REPORTS BY 30TH JUNE 2026 - CERTIFICATE BY DY. AUDITORS GENERAL**

Kindly refer to Policy **Wing letter No. AUDIT(P-II)/26-C/2025-P-001 dated 06.05.2026** and **No. AUDIT(P-II)/26-C/2025-P-001 dated 08.06.2026** on the subject cited above.

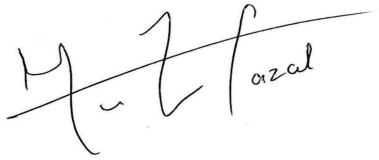
2. During presentations of draft Audit Plans 2026-27, the Auditor-General has observed that considerable number of reports from previous Audit Plans / Audit Years are still pending, which was viewed very seriously.

3. The Auditor-General has directed that all **Dy. Auditors General** will certify by 30th June, 2026 that there is no pending report in office of DG under his/her command. To this effect, the requisite certificate duly signed by the DAG may kindly be provided to DG to AGP, please.

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Director General to AGP, AGP, Islamabad
2- SPS to AGP, AGP, Islamabad
3- SPS to Addl AG (HQs), AGP, Islamabad
4- SPS to Addl AG (OPs), AGP, Islamabad



Maryam Fazal
Deputy Director (Policy)

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 02:25:04 PM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 08th June , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Director General, DGCCAENIsb, Islamabad
2- Director General, DGA(WR)Lhr, Lahore
3- Director General (Audit Power), DGAPwrLhr, Lahore
4- Director General Audit Work Fed, agpisb, Islamabad
5- Director General Audit, dgafg, Islamabad
6- Director General Audit, DGAKPPsh, Peshawar
7- Director General, dgaraillhr, Lahore
8- DG, DGAIRSKhi, Karachi
9- Director General, DGADSN, RAWALPINDI
10- Director General (DGAPNR), DGAPNR, Islamabad
11- DG Audit (Foreign & International), dgafiisb, Islamabad
12- Director General, DGASSN, Islamabad
13- Director General, DGAGB, Gilgit
14- Director General, DGASindh, Karachi
15- Director General, DGALGsKhi, karachi
16- Director General, DGA-BAL, Balochistan
17- Director General, DGAWPKHI, Karachi
18- Director General, DGALGMTN, Multan
19- Director General, DGANLHR, Lahore
20- Director General, DGAPunLhr, Lahore
21- Director General, DGAWPLhr, Lahore.
22- Director General, DGACAESKci, Karachi
23- Director General, Office of the Director General Audit Azad Jamu and Kashmir Muzaffarabad,
24- Director General, DGAPTSLhr, Lahore
25- Director General, DGPRALHR, Lahore
26- Director General Audit, DGALGPSW, Peshawar
27- Director General, Dgadskhi, karachi
28- Director General, DGAIRCNlhr, Lahore
29- Director General CC&E, DGACCEISB, Islamabad
30- Director, DGALCBal, Quetta

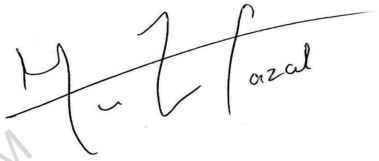
Sonia Shahid
A.D. (Audit Policy)
September, 2026, 02:25:39 PM

SUBJECT: PREPARATION OF ANNUAL WORK PROGRAM 2026-27

All Field Audit Offices (FAOs) shall carefully scan the universe and respective audit jurisdiction and propose to undertake annual work of preparation of reports (Entity, Project and PAO reports) commensurate with available resources i.e. human resource and available time.

2. The DGs of FAOs are at liberty to propose their annual work program in the Audit Plan of the FAO. However, a balanced and achievable work program which is neither overambitious nor underloaded is a key for successful implementation of planned audits.

3. Once the annual work in shape of entity, project and PAO reports proposed by FAOs is approved by the Auditor-General, the DG of FAOs shall be responsible for preparation of reports approved in the Audit Plan as per the proposed timeliness. Non-preparation of planned reports by the prescribed timeliness will be taken as an adverse performance of the DG.



Maryam Fazal
Deputy Director (Policy)

Sonia Shahid
AD (Audit Policy)
1 September 2026, 02:25:39 PM

Copy for information to:-

1- Deputy Auditor-General (C&EA), AGP, Islamabad
2- Deputy Auditor General (DSA), AGP, Islamabad
3- Deputy Auditor-General (SSA/RRA), AGP, Islamabad
4- Deputy Auditor General (FAO), AGP, Islamabad
5- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
6- Dy. Auditor General (Central), DAGCentLhr, Lahore
7- Deputy Auditor General, DAGSOUTHKHI, Karachi.
8- SPS to AGP, AGP, Islamabad
9- SPS to Addl AG (HQs), AGP, Islamabad
10- SPS to Addl AG (OPs), AGP, Islamabad



Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 06th May , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Sajid Mehmood Raja, Director General, DGAGB, Gilgit
2- DG Azad Jamu and Kashmir, Director General, Office of the Director General Audit Azad Jamu and Kashmir Muzaffarabad,
3- Aamir Fayyaz, Director General, AGPLHR, Lahore
4- DGA Climate Change Isb, Tthe Director General, The Director General Audit Climate Changeand Environment Isalamabad,
5- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
6- Sadia Saleem, Director General, DGA(WR)Lhr, Lahore
7- Ayesha Siddiq, Director General (Audit Power), DGAPwrLhr, Lahore
8- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
9- Zahid Zaman Lak, Director General Audit, dgafg, Islamabad
10- Asad Ullah Khan, Director General Audit, DGAKPPsh, Peshawar
11- Aijaz Ali, Director General, dgaraillhr, Lahore
12- Ghulam Sarwar, Director General, DGADSN, RAWALPINDI
13- Irfan Nazir, Director General, DGAIRCNlhr, Lahore
14- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
15- Muhammad Kamran Rashid Mirza, Director General (DGAPNR), DGAPNR, Islamabad
16- Shahzad Khalil, DG Audit (Foreign & International), dgafiisb, Islamabad
17- Khalid Mehmood, Director General, DGASSN, Islamabad
18- Samiullah Khan, Director General Audit, DGALGPSW, Peshawar
19- Muhammad Kamran Khan, Director General, DGASindh, Karachi
20- Fauzia Saleem Khan, Director General, DGALGsKhi, karachi
21- Shuja Ali, Director General, DGA-BAL, Balochistan
22- Syed Muhammad Qadeem, Director, DGALCBal, Quetta
23- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
24- Ghazanfar Abbas, Director General, DGALGMTN, Multan
25- Masood Ahmad, Director General, DGANLHR, Lahore
26- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore
27- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.
28- Kamran Mughal, Director General, DGACAESKci, Karachi
29- Kashif Rashid, Director General, DGAPTSLhr, Lahore
30- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore

SUBJECT: **CLEARANCE OF PENDING AUDIT REPORTS BY 30TH JUNE 2026**

Sonia Shahid
AAO (Audit Policy)
17 September 2026, 7:42:54 PM

The Auditor-General has been pleased to direct that Field Audit Offices (FAOs) shall ensure completion of all pending audit Reports by 30th June 2026 pertaining to the Audit Year 2025–26 as well as Audit Reports of previous audit years, if any. The completion of all pending audit assignments by 30th June, 2026 imply that the pending audit reports are cleared from all forums i-e. Internal QCC, External QCC and approved/signed by the Auditor-General of Pakistan.

2. Each Director General shall submit a certificate on 30th June, 2026 addressed to DG to AGP, certifying that no audit Reports from previous audit plans remain pending at the respective FAO and all outstanding reports have been finalized and approved by the Auditor-General of Pakistan.

3. Field execution of Audit Plan 2026–27 shall remain suspended for the defaulting FAOs until all pending audit reports from previous audit plans are finalized and approved by the Auditor-General of Pakistan. In all such cases the responsibility of delay in execution of Audit Plan 2026-27 shall rest on the DG concerned.

4. Letter No. Audit (P-II)/26-C/2025-P-001 dated 05th May, 2026 on the subject stands withdrawn, please.

Sonia Shahid
AAO-I (Audit Policy)
17 September 2026, 12:42:54 PM

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad
2- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad
3- Raheela Zahid, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
4- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
5- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
6- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore
7- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
8- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
9- Khalid Mahmood, SPS to Addl AG (HQs), AGP, Islamabad
10- islam uddin, SPS to Addl AG (OPs), AGP, Islamabad

Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.202/AP/A/CS//SOP/P.FILE/I **Islamabad, the 05th May , 2026**

From

Moin Iqbal
Director Accounting Policy

To

1- Muhammad Kamran Khan, Director General, DGASindh, Karachi
2- Sajid Mehmood Raja, Director General, DGAGB, Gilgit
3- Samiullah Khan, Director General Audit, DGALGPSW, Peshawar
4- Moeed Ali, Director General CC&E, DGACCEISB, Islamabad
5- Shahzad Khalil, DG Audit (Foreign & International), dgafiisb, Islamabad
6- Ghazanfar Abbas, Director General, DGALGMTN, Multan
7- Masood Ahmad, Director General, DGANLHR, Lahore
8- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore
9- Muhammad Kamran Rashid Mirza, Director General (DGAPNR), DGAPNR, Islamabad
10- Asad Ullah Khan, Director General Audit, DGAKPPsh, Peshawar
11- Shuja Ali, Director General, DGA-BAL, Balochistan
12- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
13- Zahid Zaman Lak, Director General Audit, dgafg, Islamabad
14- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
15- Muhammad Saeedullah Khan NIazi, DG, DG Audit AJK,
16- Ghulam Sarwar, Director General, DGADSN, RAWALPINDI
17- Aijaz Ali, Director General, dgaraillhr, Lahore
18- Ayesha Siddiq, Director General (Audit Power), DGAPwrLhr, Lahore
19- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
20- Khalid Mehmood, Director General, DGASSN, Islamabad
21- Kadir Bux, Director General, Dgadskhi, karachi
22- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore
23- Fauzia Saleem Khan, Director General, DGALGsKhi, karachi
24- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
25- Kashif Rashid, Director General, DGAPTSLhr, Lahore
26- Sadia Saleem, Director General, DGA(WR)Lhr, Lahore
27- Irfan Nazir, Director General, DGAIRCNIhr, Lahore
28- Syed Muhammad Qadeem, Director, DGALCBal, Quetta
29- Kamran Mughal, Director General, DGACAESKci, Karachi
30- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.

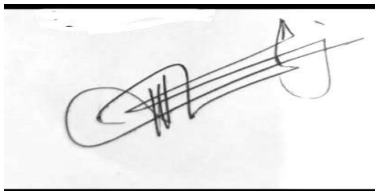
SUBJECT: <u>RECONCILIATION/CERTIFICATION OF ACCOUNTS</u>

Kindly refer to the subject cited above.

2. The Auditor-General has desired that while certifying District Accounts during certification audit, the Audit teams shall carryout 100% reconciliation of each and every transaction with bank statements instead of relying solely on

consolidated figures.

3. It is, therefore, requested that the above instructions may kindly be complied with in letter and spirit.

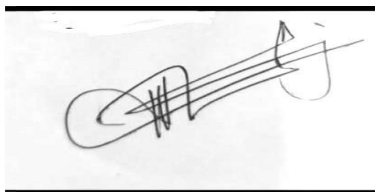


Moin Iqbal
Director Accounting Policy

Copy for information to:-

1- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
2- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad
3- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
4- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad
5- Raheela Zahid, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
6- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
7- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore
8- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
9- Khalid Mahmood, SPS to Addl AG (HQs), AGP, Islamabad
10- islam uddin, SPS to Addl AG (OPs), AGP, Islamabad

Muhammad Arshad
AAO-II (Accounting Policy)
17 September, 2026, 12:59:12 PM



Moin Iqbal
Director Accounting Policy

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 05th May , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

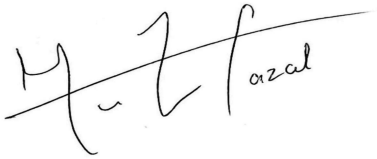
1- Director General, DGCCAENIsb, Islamabad
2- Director General, DGA(WR)Lhr, Lahore
3- Director General (Audit Power), DGAPwrLhr, Lahore
4- Director General Audit Work Fed, agpisb, Islamabad
5- Director General Audit, dgafg, Islamabad
6- Director General Audit, DGAKPPsh, Peshawar
7- Director General, dgaraillhr, Lahore
8- Director General, DGADSN, RAWALPINDI
9- Director General, DGAIRCNlhr, Lahore
10- DG, DGAIRSKhi, Karachi
11- Director General (DGAPNR), DGAPNR, Islamabad
12- DG Audit (Foreign & International), dgafiisb, Islamabad
13- Director General, DGASSN, Islamabad
14- Director General Audit, DGALGPSW, Peshawar
15- Director General, DGASindh, Karachi
16- Director General, DGALGsKhi, karachi
17- Director General, DGA-BAL, Balochistan
18- Director, DGALCBal, Quetta
19- Director General, DGAWPKHI, Karachi
20- Director General, DGALGMTN, Multan
21- Director General, DGANLHR, Lahore
22- Director General, DGAPunLhr, Lahore
23- Director General, DGAWPLhr, Lahore.
24- Director General, DGACAESKci, Karachi
25- Director General, DGAPTSLhr, Lahore
26- Director General, DGPRALHR, Lahore
27- The DG Audit, , GB Gilgit Baltistan
28- Director General, Office of the Director General Audit Azad Jamu and Kashmir Muzaffarabad,
29- Director General, Dgadskhi, karachi
30- Director General CC&E, DGACCEISB, Islamabad

SUBJECT: **CLEARANCE OF PENDING ASSIGNMENTS BY 30TH JUNE 2026**

Syeda Shahid
AAO (Acct Policy)
5 September, 2026, 02:22:25 PM

The Auditor-General has been pleased to direct that Field Audit Offices (FAOs) shall ensure completion of all pending audit assignments by 30th June 2026 pertaining to the Audit Year 2025–26 as well as assignments of previous audit years, if any.

2. Each Director General shall submit a certificate on 30th June, 2026 addressed to DG to AGP, certifying that no audit assignment from previous audit plans remain pending at the respective FAO. Furthermore, field execution of Audit Plan 2026–27 shall remain suspended until all pending assignments from previous audit plans have been completed and duly submitted by the defaulting FAOs. In all such cases the responsibility of delay in execution of Audit Plan 2026-27 shall rest on the DG concerned.



Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Deputy Auditor General (FAO), AGP, Islamabad
2- Deputy Auditor-General (C&EA), AGP, Islamabad
3- Dy. Auditor General (Central), DAGCentLhr, Lahore
4- Deputy Auditor General, DAGSOUTHKHI, Karachi.
5- Deputy Auditor-General (SSA/RRA), AGP, Islamabad
6- Deputy Auditor General (DSA), AGP, Islamabad
7- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
8- SPS to AGP, AGP, Islamabad
9- SPS to Addl AG (HQs), AGP, Islamabad

Sonia Shahid
AAO (Audit Policy)
11 September, 2025 09:22:25 PM



Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
MINISTRY OF FINANCE
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/29-C/2026-P-001 **Islamabad, the 04th May , 2026**

From

Moin Iqbal
Director Accounting Policy

To

1- Moeed Ali, Director General CC&E, DGACCEISB, Islamabad
2- Shuja Ali, Director General, DGA-BAL, Balochistan
3- Syed Muhammad Qadeem, Director, DGALCBal, Quetta
4- Abid Khan, Director, Director Audit Works Balochistan Quetta,

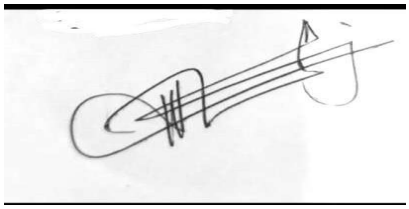
SUBJECT: INCLUSION OF AUDIT AREAS IN AUDIT PLAN FOR AUDIT YEAR 2026-27

Kindly find attached a letter received from Chairman, Public Accounts Committee (PAC), Balochistan Provincial Assembly, Quetta wherein the Chairman, PAC has recommended certain sectors and areas requiring focused attention during upcoming Audit Year 2026-27.

2. It is therefore, requested that the sectors pertaining to the respective FAOs/Offices may be carefully examined and incorporated in the Audit Plan 2026-27 along with inclusion of the pointed out departments, projects, specific areas and issues in the respective 'entity', 'project' and 'PAO' reports with necessary details. The inclusion of sectors/departments/projects/areas/issues as recommended by the Chairman, PAC shall be specifically presented in the presentation of draft Audit Plan 2026-27 to Auditor-General of Pakistan.

3. The matter may be accorded 'priority', please

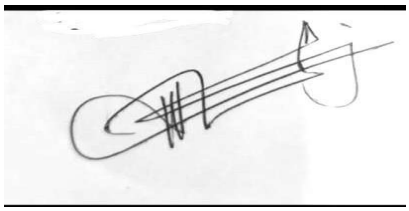
Sonia Shahid
AAO (Audit Policy)
15 September 2026 01:29:39 PM



Moin Iqbal
Director Accounting Policy

Copy for information to:-

1- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
2- Khalid Mahmood, SPS to Addl AG (HQs), AGP, Islamabad
3- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
4- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad



Moin Iqbal
Director Accounting Policy

Sonia Shahid
AAO-I (Audit Policy)
15 September, 2026, 01:29:39 PM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.959/P-I/IMF **Islamabad, the 29th April , 2026**

From

Mehmood Ahmed
Audit Officer (Accounting Policy)

To

1- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
2- Sadia Saleem, Director General, DGA(WR)Lhr, Lahore
3- Ayesha Siddiq, Director General (Audit Power), DGAPwrLhr, Lahore
4- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
5- Zahid Zaman Lak, Director General Audit, dgafg, Islamabad
6- Asad Ullah Khan, Director General Audit, DGAKPPsh, Peshawar
7- Aijaz Ali, Director General, dgaraillhr, Lahore
8- Ghulam Sarwar, Director General, DGADSN, RAWALPINDI
9- Irfan Nazir, Director General, DGAIRCNlhr, Lahore
10- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
11- Muhammad Kamran Rashid Mirza, Director General (DGAPNR), DGAPNR, Islamabad
12- Shahzad Khalil, DG Audit (Foreign & International), dgafiisb, Islamabad
13- Khalid Mehmood, Director General, DGASSN, Islamabad
14- Samiullah Khan, Director General Audit, DGALGPSW, Peshawar
15- Sajid Mehmood Raja, Director General, DGAGB, Gilgit
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18- Shuja Ali, Director General, DGA-BAL, Balochistan
19- Syed Muhammad Qadeem, Director, DGALCBal, Quetta
20- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
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22- Masood Ahmad, Director General, DGANLHR, Lahore
23- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore
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28- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore
29- Kadir Bux, Director General, Dgadskhi, karachi
30- Moeed Ali, Director General CC&E, DGACCEISB, Islamabad

SUBJECT: [redacted]

Kindly find enclosed Finance Division letter No. 1(13) EF-IFR/2024 dated 14.04.2026.

Muhammad Arshad
AAO (Accounting Policy)
1st September 2026 12:37:04 PM

[redacted] to DAGP i.e. 'ensuring transparency in all public procurement at the federal and provincial levels through the electronic Pakistan Acquisition and Disposal System (e-PADS)' shall be ensured by all FAOs during the audit activity.



Mehmood Ahmed
Audit Officer (Accounting Policy)

Copy for information to:-

1- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
2- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
3- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore
4- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
5- Ahmar Ellahi, Deputy Auditor-General (Policy), AGP, Islamabad
6- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad
7- Raheela Zahid, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
8- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
9- Khalid Mahmood, SPS to Addl AG (HQs), AGP, Islamabad
10- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad

Muhammad Arshad
AAO-II (Accounting Policy)
17 September, 2026, 12:57:54 PM



Mehmood Ahmed
Audit Officer (Accounting Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/29-C/2026 **Islamabad, the 22nd April , 2026**

From

Muhammad Raza Shah
Director General (Policy)

To

1- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad
2- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad
3- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore
4- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
5- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
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7- Sajid Mehmood Raja, Director General, DGAGB, Gilgit
8- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore
9- Muhammad Kamran Rashid Mirza, Director General (DGAPNR), DGAPNR, Islamabad
10- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore
11- Ayesha Siddiq, Director General (Audit Power), DGAPwrLhr, Lahore
12- Samiullah Khan, Director General Audit, DGALGPSW, Peshawar
13- Moeed Ali, Director General CC&E, DGACCEISB, Islamabad
14- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
15- Khalid Mehmood, Director General, DGASSN, Islamabad
16- Kadir Bux, Director General, Dgadskhi, karachi
17- Shahzad Khalil, DG Audit (Foreign & International), dgafiisb, Islamabad
18- Ghazanfar Abbas, Director General, DGALGMTN, Multan
19- Masood Ahmad, Director General, DGANLHR, Lahore
20- Fauzia Saleem Khan, Director General, DGALGsKhi, karachi
21- Asad Ullah Khan, Director General Audit, DGAKPPsh, Peshawar
22- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
23- Kashif Rashid, Director General, DGAPTSLhr, Lahore
24- Sadia Saleem, Director General, DGA(WR)Lhr, Lahore
25- Shuja Ali, Director General, DGA-BAL, Balochistan
26- Irfan Nazir, Director General, DGAIRCNlhr, Lahore
27- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
28- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.
29- Kamran Mughal, Director General, DGACAESKci, Karachi
30- Ghulam Sarwar, Director General, DGADSN, RAWALPINDI
31- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
32- Syed Muhammad Qadeem, Director, DGALCBal, Quetta
33- Raheela Zahid, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
34- Zahid Zaman Lak, Director General, Director General Audit Federal Government,

Sonia Singh
AAO (Mgt Policy)
17 September 2025 12:16:23 PM

35- Fakhruzaman Cheema, Director General, Director General Audit Railways Lahore,
36- Muhammad Saeedullah Khan NIazi, DG, DG Audit AJK,

SUBJECT: COMMISSIONING OF AUDIT PLAN TEMPLATE - 2026

The Auditor- General of Pakistan has been pleased to approve the commissioning of Audit Plan Template- 2026 effective from Audit Year 2026-2027.

2. The new template was developed through a consultative process by engaging all FAOs and Audit Wings. 1st draft of the template was presented by Policy Wing to the Auditor- General on 9th March 2026 in a presentation attended by DG's of FAOs and DAGs of Audit Wings. The draft was accordingly improved in the light of discussions made during the presentation. Thereafter, the revised draft template (2nd draft) was formally shared with all FAOs for review, input, comments and value addition. The draft template was further improved and revised in the light of the input, observations and suggestions of FAOs, following which a 3rd draft of the template was presented in meeting chaired by the Auditor-General attended by DG and DAGs on 16th April 2026. The template was reviewed, improved and finalized accordingly in the light of the deliberations in the said presentation.

3. Policy Wing sincerely appreciates the valuable input given by FAOs and Audit Wings which made it possible to commission the Audit Plan Template - 2026 fully aligned with the newly introduced reporting scheme in the department.

4. The FAOs are requested to kindly prepare Annual Audit Plan for 2026-27 on the new template and submit the same to respective DAGs for review by **Monday, May 11, 2026**, following which the Audit Plans will be presented to the Auditor-General through individual presentations before formal approval by AGP. The schedule of the presentations will be issued separately by DG to AGP.

5. It may kindly be noted that the Audit Plans shall be prepared by FAOs in AMIS. The review and approval process of the plans shall also be carried out through the system. DG (IT) shall incorporate the new template in AMIS by **30th April, 2026** along with performing necessary walk through (testing step by step demonstration) of the entire process of preparation, uploading, review (by DAGs & Additional AGs) and final approval by the Auditor-General of the Audit Plans, please.

Sonia Shahid
AAO-I (Audit Policy)
17 September, 2026 12:56:38 PM

Muhammad Raza Shah
Director General (Policy)

Copy for information to:-

1- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
2- Khalid Mahmood, SPS to Addl AG (HQs), AGP, Islamabad
3- Dr. Naveeda Salam, Deputy Auditor General (QAIM), AGP, Islamabad
4- Ahmar Ellahi, Deputy Auditor-General (Policy), AGP, Islamabad
5- Sammer Ahmed, Director General (IT), AGP, Islamabad

6- Hashim Raza, Director General to AGP, AGP, Islamabad
7- islam uddin, SPS to Addl AG (OPs), AGP, Islamabad

Muhammad Raza Shah
Director General (Policy)

Sonia Shahid
AAO-I (Audit Policy)
17 September, 2026, 12:46:23 PM

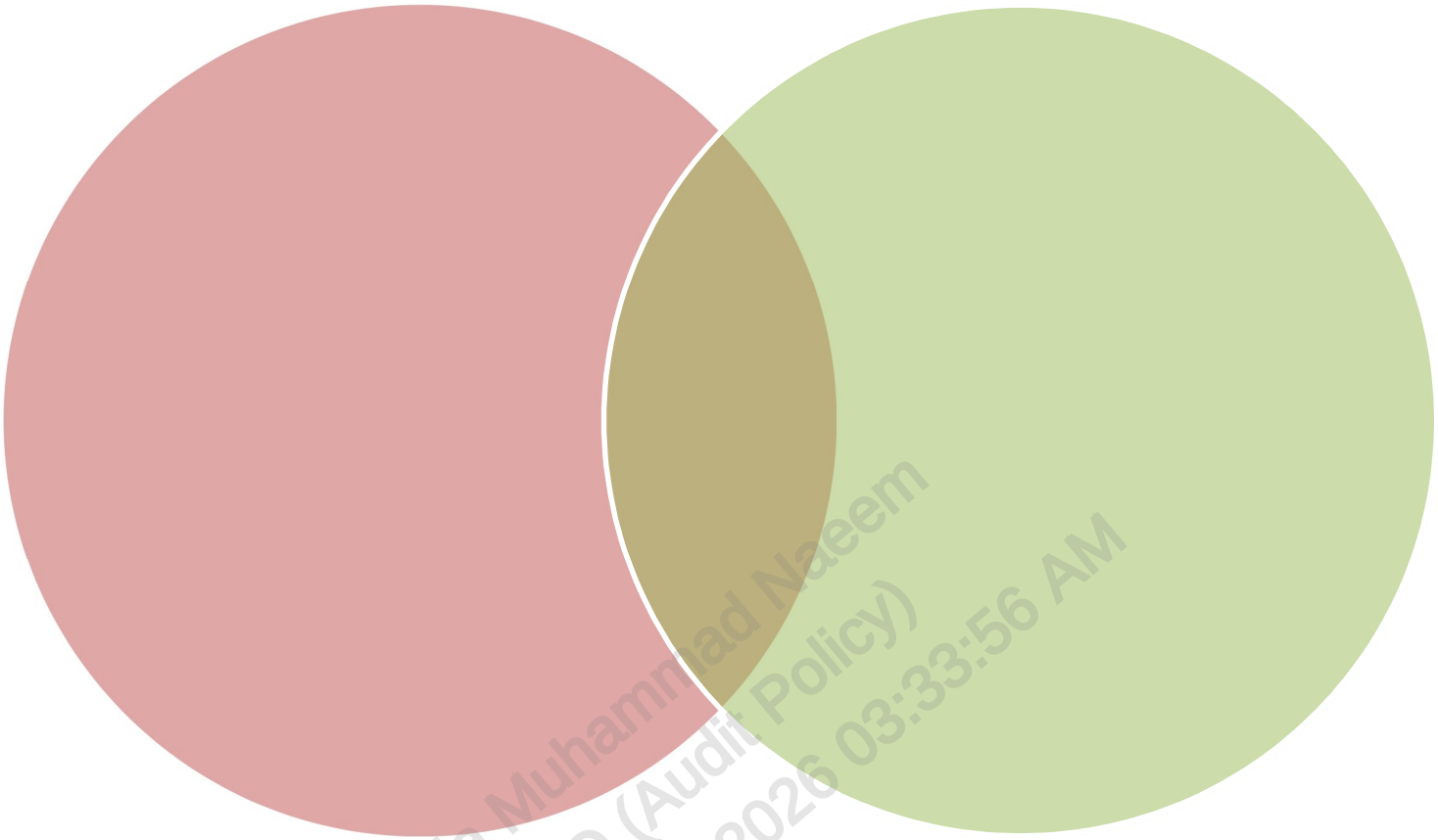
Auditor-General of Pakistan

Annual Audit Plan

(…..Insert name of FAO)

Audit Year ---------- (2026-27)

Raja Muhammad Naeem
AAO (Audit Policy)
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B. Management Level

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GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/29-C/2026 **Islamabad, the 13th April , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Zaheer ud din Babar, SO (Plan-II), MONFSR, Islamabad

SUBJECT: REQUEST FOR EXTERNAL AUDIT AND VERIFICATION OF PROJECT LIABILITIES

Kindly refer to M/o National Food Security and Research letter No. 9-20/2019-Plan/Project-P-001 dated 30.03.2026 on the above noted subject.

It is stated that the Department of the Auditor-General of Pakistan conducts post audit whereas the subject request pertains to internal audit or pre-audit. It is therefore suggested that the matter may be taken up with the Chief Finance & Accounts Officer (CF&AO) concerned to undertake the subject assignment.

The Auditor-General of Pakistan shall conduct the audit of project if approved in the next years audit plan.

Raja Muhammad Naeem
AAO (Audit Policy)
05 October , 2026, 01:49:43 PM

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Muhammad Arshad Rana, Joint Secretary (Plan/IC), MONFSR, Islamabad
2- Nazar Iqbal, Director-SR/QM/Admin, FSCRD, Islamabad

Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 13th April , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Director General, DGASindh, Karachi
2- Director General, DGAGB, Gilgit
3- Director General (Audit Power), DGAPwrLhr, Lahore
4- Director General, DGCCAENIsb, Islamabad
5- Director General Audit, DGALGPSW, Peshawar
6- Director General CC&E, DGACCEISB, Islamabad
7- DG, DGAIRSKhi, Karachi
8- Director General, DGASSN, Islamabad
9- Director General, Dgadskhi, karachi
10- DG Audit (Foreign & International), dgafiisb, Islamabad
11- Director General, DGALGMTN, Multan
12- Director General, DGANLHR, Lahore
13- Director General, DGAPunLhr, Lahore
14- Director General (DGAPNR), DGAPNR, Islamabad
15- Director General, DGPRALHR, Lahore
16- Director General, DGALGsKhi, karachi
17- Director General Audit, DGAKPPsh, Peshawar
18- Director General, DGAWPKHI, Karachi
19- Director General, DGAPTSLhr, Lahore
20- Director General, DGA(WR)Lhr, Lahore
21- Director General, DGACAESKci, Karachi
22- Director General, DGA-BAL, Balochistan
23- Director General, DGAIRCNIhr, Lahore
24- Director General Audit Work Fed, agpisb, Islamabad
25- DGA FG, Directorate General Audit Federal Government Islamabad,
26- Director General, Office of the Director General Audit Azad Jamu and Kashmir Muzaffarabad,
27- Director General, Audit Railways, Head Quarter Empress Road Lahore
28- Director General, DGAWPLhr, Lahore.
29- Director, DGALCBal, Quetta
30- Director General, DGADSN, RAWALPINDI

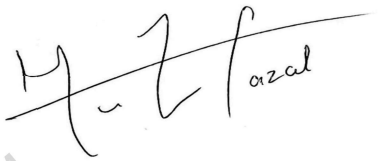
Sonia Shahid
(DG (Audit Policy)
September, 2026, 02:15:05 PM

SUBJECT: <u>ENSURING EVIDENCE BASED AUDIT FINDINGS AND ACCOUNTABILITY FOR UNSUBSTANTIATED OBSERVATIONS</u>

It has been noticed that words/expressions such as "fraudulent", "undue favour", "loss..."Over-priced award of contract..." etc. are being used repetitively in the titles/conclusions of the audit paras. However, a perusal of the paras itself shows that there was no evidence to justify the use of such expressions.

2. The Auditor-General of Pakistan has taken a serious view of this. He has been pleased to direct that the FAOs shall avoid the use of such sensational headings in the audit paras. They shall develop audit findings on the basis of sufficient, relevant, reliable, objective and verifiable evidence. The credibility and reliability of the audit process must be upheld at all stages. If any unsubstantiated, unsupported, speculative and frivolous finding is identified at any stage, the concerned audit team, supervisory officer and head of the FAO shall be personally responsible for the lapse and shall be held accountable.

3. All concerned are hereby advised to ensure strict compliance with the above instructions to maintain the highest standards of credibility, professionalism, transparency and audit quality, please.

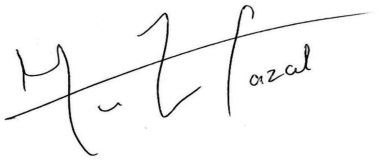


Maryam Fazal
Deputy Director (Policy)

Sonia Shahid
AAO (Audit Policy)
11 September, 2026, 02:15:05 PM

Copy for information to:-

1- Additional Auditor General (HQs), AGP, Islamabad
2- Additional Auditor General (Ops), AGP, Islamabad
3- Deputy Auditor General (QAIM), AGP, Islamabad
4- Deputy Auditor-General (Policy), AGP, Islamabad
5- Deputy Auditor-General (SSA/RRA), AGP, Islamabad
6- Deputy Auditor-General (C&EA), AGP, Islamabad
7- Deputy Auditor General (DSA), AGP, Islamabad
8- Deputy Auditor General (FAO), AGP, Islamabad
9- Dy. Auditor General (Central), DAGCentLhr, Lahore
10- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
11- Deputy Auditor General, DAGSOUTHKHI, Karachi.
12- SPS to AGP, AGP, Islamabad



Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 02nd April , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Director General Audit, DGAKPPsh, Peshawar
2- Director General, DGAGB, Gilgit
3- Director General, DGA-BAL, Balochistan
4- Director General, DGAWPLhr, Lahore.
5- Director General, DGAWPKHI, Karachi
6- The Director General Audit AJK Muzaffarabad, ,
7- Director General Audit Work Fed, agpisb, Islamabad

SUBJECT: 100 PERCENT AUDIT OF ALL TRANSACTIONS OUT OF PUBLIC ACCOUNTS

Sonia Sharif
AAO-I (Audit Policy)
11 September, 2026, 02:14:20 PM

Kindly refer to Policy Wing letter No. AUDIT (P-II)/26-C/2025-P-001 dated 5th March, 2026 on the subject.

2. In continuation of the above letter, the Auditor-General of Pakistan has been pleased to give the following directives at the concluding session of the workshop held from 30th-31st March 2026 at the CGDA, O/o the AGP.

i. Each FAO shall select a pilot District for the assignment, giving due consideration to the highest volume of withdrawal from the security deposits (G10113).

ii. The audit activity shall cover the whole district in totality i.e. all Divisions (C&W, Highways, Building, Irrigation etc.) falling under its jurisdiction and the entire amount deposited / drawn on the public funds of the District Accounts Office (DAO).

iii. The Audit shall be carried out for last three financial years i.e. 2022-23, 2023-24 and 2024-25.

iv. 100% audit of all receipts and withdrawals from G10113 and total expenditure booked by the District Accounts Office (DAO) shall be carried out.

v. The assignment shall also cover examining the legacy balances from G10113 to the relevant G/L heads and point out any non-transfer of balances from the obsolete head G10113 to the newly created heads.

vii. The audit activity in the pilot District shall be completed and audit report shall be submitted to the Auditor-General through respective audit wings by **30th April, 2026**

viii. Training to the rest of the audit teams in the FAO shall be conducted by the DG and the pilot team.

xi. For the remaining districts, the assignment shall be completed by **30thJune, 2026** following which audit reports shall be submitted through respective Wings by **15th July, 2026**.

3. The above directives are forwarded herewith for information and compliance please.

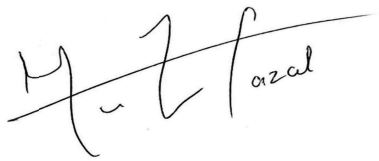


Maryam Fazal
Deputy Director (Policy)

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2- Additional Auditor General (Ops), AGP, Islamabad
3- Deputy Auditor General, DAGSOUTHKHI, Karachi.
4- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
5- Dy. Auditor General (Central), DAGCentLhr, Lahore
6- Deputy Auditor General (DSA), AGP, Islamabad
7- Director General to AGP, AGP, Islamabad
8- Director (CGDA), AGP, Islamabad
9- SPS to AGP, AGP, Islamabad

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 02:14:20 PM



Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/188-C/2018 **Islamabad, the 26th March , 2026**

From

Moin Iqbal
Director Accounting Policy

To

1- Moeed Ali, Director General (B&A), AGP, Islamabad

SUBJECT: POLICY DECISION ON PREPARATION OF ANNUAL FINANCIAL STATEMENTS BY DEPARTMENT OF THE AUDITOR-GENERAL OF PAKISTAN IN ACCORDANCE WITH IPSAS ACCRUAL

The Auditor-General of Pakistan has been pleased to decide that the Department of the Auditor-General of Pakistan (DAGP) shall henceforth prepare its Annual Financial Statements in accordance with the International Public Sector Accounting Standards (IPSAS) – Accrual. The financial statements so prepared shall be audited by a Chartered Accountant firm to be hired for this purpose through an open competitive process.

2. In pursuance of the above decision, the DAGP shall prepare its first set of draft Financial Statements on IPSAS Accrual Basis for the period from 1st July 2024 to 30th June 2025, i.e. Financial Year 2024-25. As per IPSAS 1 '*Presentation of Financial Statements*', a complete set of financial statements comprises:

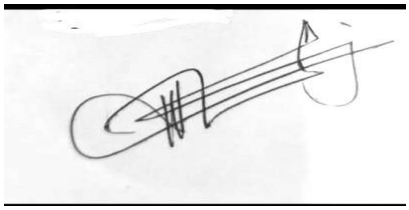
(a) A statement of financial position;
(b) A statement of financial performance;
(c) A statement of changes in net assets/equity;
(d) A cash flow statement;
(e) When the entity makes publicly available its approved budget, a comparison of budget and actual amounts either as a separate additional financial statement or as a budget column in the financial statements;
(f) Notes, comprising a summary of significant accounting policies and other explanatory notes; and
(g) Comparative information in respect of the preceding period as specified in paragraphs 53 and 53A of IPSAS 1

3. The annual financial statements prepared by other Supreme Audit Institutions (SAIs) shall also be consulted so as to adopt and follow best international practices in presentation, disclosure, and reporting by DAGP. In this regard complete sets of Financial Statements of National Audit Office (NAO) of the United Kingdom and Australian National Audit Office (ANAO) for 2024-25 are attached herewith, while a list of statements prepared by these two SAIs as part of Financial Statements and the basis for preparation of AFS is also enclosed for ready reference.

Sonia Shahid
AAO-I (Audit Policy)
22 October , 2025 12:37 AM

4. A two (02) member committee comprising of Director General (B&A) and Director (Budget), duly assisted by DG (Policy), shall accordingly prepare draft Financial Statements of DAGP for the Financial Year 2024-25 within 03 months-time i.e. by **25th May, 2026**, following which the process of hiring of Chartered Accountant firm shall be initiated in accordance with Public Procurement Rules, 2004. DG (Policy) will assist the committee during the assignment and provide guidance on best international practices and application and treatment of assets, liabilities and changes in equity etc.

5. Progress reports on fortnightly basis shall be submitted by the Committee to the AGP regularly, please.

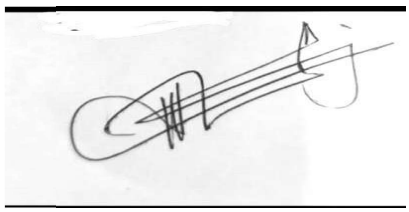


Moin Iqbal
Director Accounting Policy

Copy for information to:-

1- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
2- Khalid Mahmood, SPS to Addl AG (HQs), AGP, Islamabad
3- M. Masood Imran, Director (Budget), AGP, Islamabad
4- Hashim Raza, Director General to AGP, AGP, Islamabad

Sonia Shahid
AAO-I (Audit Policy)
02 October , 2026, 10:42:37 AM



Moin Iqbal
Director Accounting Policy

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 25th March , 2026**

From

Moin Iqbal
Director Accounting Policy

To

1- Kadir Bux, Director General, Dgadskhi, karachi
2- Muhammad Kamran Rashid Mirza, Director General (Audit Power), DGAPwrLhr, Lahore
3- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
4- Sadia Saleem, Director General, DGA(WR)Lhr, Lahore
5- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
6- Zahid Zaman Lak, Director General Audit, dgafg, Islamabad
7- Asad Ullah Khan, Director General Audit, DGAKPPsh, Peshawar
8- Aijaz Ali, Director General, dgaraillhr, Lahore
9- Ghulam Sarwar, Director General, DGADSN, RAWALPINDI
10- Irfan Nazir, Director General, DGAIRCNlhr, Lahore
11- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
12- Muhammad Kamran Rashid Mirza, Director General (DGAPNR), DGAPNR, Islamabad
13- Shahzad Khalil, DG Audit (Foreign & International), dgafiisb, Islamabad
14- Khalid Mehmood, Director General, DGASSN, Islamabad
15- Asif Hameed, Director General CC&E, DGACCEISB, Islamabad
16- Samiullah Khan, Director General Audit, DGALGPSW, Peshawar
17- Sajid Mehmood Raja, Director General, DGAGB, Gilgit
18- Muhammad Kamran Khan, Director General, DGASindh, Karachi
19- Fauzia Saleem Khan, Director General, DGALGsKhi, karachi
20- Shuja Ali, Director General, DGA-BAL, Balochistan
21- Syed Muhammad Qadeem, Director, DGALCBal, Quetta
22- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
23- Ghazanfar Abbas, Director General, DGALGMTN, Multan
24- Masood Ahmad, Director General, DGANLHR, Lahore
25- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore
26- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.
27- Kamran Mughal, Director General, DGACAESKci, Karachi
28- DG Azad Jamu and Kashmir, Director General, Office of the Director General Audit Azad Jamu and Kashmir Muzaffarabad,
29- Kashif Rashid, Director General, DGAPTSLhr, Lahore
30- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore

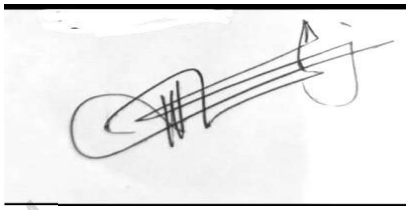
SUBJECT: PERFORMANCE APPRAISAL OF FIELD AUDIT STAFF

Signed (Moin Iqbal)
AAO I (Acct. Policy)
24 September 2025, 12:45:57 PM

The Auditor General of Pakistan has been pleased to direct that all Directors General of FAOs shall carry out performance appraisal of the audit staff which had conducted audits during the Audit Year 2025–2026. FAOs shall make appraisal of all audit staff involved in field audit as per criteria given at Annexure-1 .

2. The FAOs shall maintain proper record of the performance appraisal of audit staff along with supporting evidences and the same shall be subject to administrative inspection by QAI&M Wing.

3. All FAOs are requested to ensure that the performance appraisal of entire audit staff is carried out as per the given criteria and submitted to Auditor-General through concerned Deputy Auditors General by **15th April, 2026**, please.

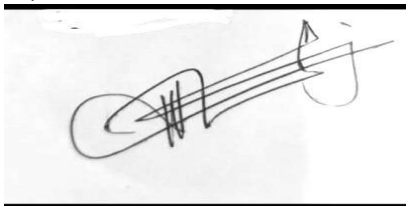


Moin Iqbal
Director Accounting Policy

Sonia Shahid
AAO I (Audit Policy)
21 September 2026 12:45:57 PM

Copy for information to:-

1- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad
2- Arif Hussain, Deputy Auditor General (A&C), AGP, Islamabad
3- Raheela Zahid, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
4- Dr. Naveeda Salam, Deputy Auditor General (QAIM), AGP, Islamabad
5- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
6- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
7- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore
8- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
9- Ahmar Ellahi, Deputy Auditor-General (Policy), AGP, Islamabad
10- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad



Moin Iqbal
Director Accounting Policy

Annexure-1

CRITERIA FOR PERFORMANCE APPRAISAL OF AUDIT STAFF

Criteria	Description & Metrics	Evidence	Weightage Out of 100	Score Obtained
Technical Knowledge	Demonstrates application of FAM, AQMF, auditing standards, rules, regulations and technology tools (AMIS, ACL, Qlik Sense & SAP) in audit assignments • Correctly applies standards/clauses in 100% of audit observations (4 marks) • Successfully extracts/analyzes data using ACL/Qlik Sense in minimum 2 assignments (3 marks) • Zero instances of incorrect application of FAM/AQMF identified in supervisory review (3 marks)	Audit observations/findings; Data extraction logs/screenshots; Supervisor review noting, AMIS log history	**10**	
Risk Assessment & Judgment	Identifies risks/red flags and applies professional judgment, due care, and skepticism in audit documentation • Documents minimum 5 specific risks per major audit with rationale (3 marks) • Identifies at least 2 material findings that were not initially apparent (red flags) (4 marks) • Documents professional skepticism applied in minimum 3 instances (3 marks)	Risk assessment matrices; Working papers showing red flags; Documentation of skeptical inquiry (Planning and Executing files)	**10**	
Audit Execution	Executes audit plan with adequate coverage, conducts desk audit, analyzes data, gathers evidence, performs procedures per methodology • Achieves 95% completion of planned audit procedures (5 marks)	Audit program with completion status; Desk audit reports; Evidence cross-reference matrix (Planning and Execution files)	**15**	

Faiz Muhammad Naeem
DAO (Audit Policy)
05 October 2025 01:49:47 PM

	• Completes desk audit and data analysis for 100% of high-risk areas before fieldwork (5 marks) • Zero findings rejected due to insufficient evidence (5 marks)			
Documentation Quality	Prepares documentation meeting standards for relevance, accuracy, clarity and completeness • First-pass review: ≤3 (3 or less) corrections required per 10 pages of documentation (3 marks) • All working papers include objectives, procedures performed, conclusions reached (2 marks) • Zero instances of documentation returned for missing essential elements (2 marks) • Findings are directly supported by competent and sufficient evidence rather than assumptions, opinions and unsubstantiated claims (3 marks)	Supervisor review comments; Working paper checklist; Quality review exception reports, AMIS log history, Planning and Executing files	**10**	
Timeliness	Completes audit phases and reporting within established timelines • Completes fieldwork within originally planned schedule (±5% variance) (3 marks) • Submits draft report within 7 working days of fieldwork completion (4 marks) • Responds to review comments within 2 working days (3 marks)	Audit Program, AIR submission date with signatures; Email response timestamps, AMIS log history etc.	**10**	
Communication Skills	**Specific**: Demonstrates clear written and verbal communication in audit documentation and interactions. • Audit reports pass review with zero major revisions for language/clarity (4 marks)	Report review versions; Interview summaries; draft findings given to auditable entities with date and receiving along with minutes of exit	**10**	

Rana Mohammad Naeem
AAO (Audit Policy)
15 October 2026 01:49:47 PM

	• Prepares clear interview summaries for all discussions with auditees and provides them with findings on time (3 marks) • Proper exit meeting conducted (3 marks)	meeting conducted with dates and signatures		
Ethical Considerations	Maintains honesty, integrity, impartiality, objectivity, and confidentiality throughout audit process • Adherence to DAGP's Code of Ethics (2 marks) • Zero instances of DAGP's Code of Ethics breaches (1 marks) • Head of FAO (DGs) assessment about integrity based on overall conduct of the official (6 marks). This assessment shall be objective and due weightage shall be given to 360-degree feedback from peers, subordinates and immediate supervisors regarding the auditor's reputation and honesty. • Zero complaints from auditees & other sources regarding integrity issues (1 marks)	FAO record, Office Correspondence, peer reviews, Complaint register etc.	**10**	
Publishing of Findings in Audit Reports	Ratio of findings approved for printing in reports of the Auditor-General vs initial observations raised Score = (Findings approved for publishing ÷ Total initial findings/observations) × 10 Maximum 10 marks, minimum 0	Initial findings/observations; Findings approved in FAO report(s); Comparison sheet	**10**	
Actionability of Recommendations	Acceptance rate of recommendations in DAC Score = (Recommendations accepted in DAC ÷ Total recommendations made) × 10 Maximum 10 marks, minimum 0	Signed and dated DAC minutes	**10**	

Rao Shoaib Ahmad Naeem
AAG (Audit Policy)
05 October 2026 01:49:47 PM

Team Work	Collaborates effectively, mentors juniors, and shares knowledge within the team • Team lead confirms collaboration: zero conflicts requiring intervention (1.5 marks) • Reviews junior staff papers with ≤2 substantive comments per review (1.5 marks) • Conducts minimum 1 proper knowledge sharing during audit (2 marks)	Team lead sign-off; Supervisor feedback, initial findings of team members corrected with comments; Meeting minutes with signatures etc.	**05**	
		Grand Total	**100**	

Summary:

Name:			
Designation:			
Performance Appraisal			
Criteria	**Weightage out of 100**	**Score Obtained**	**Overall Grading**
1. Technical Knowledge	10		
2. Risk Assessment & Judgment	10		
3. Audit Execution	15		
4. Documentation Quality	10		
5. Timeliness	10		
6. Communication Skills	10		
7. Ethical Considerations	10		
8. Publishing of Findings in Audit Reports	10		
9. Actionability of Recommendations	10		
10. Team Work	05		
Grand Total	**100**		

Raja Muhammad Naeem
AAO (Audit Policy)
05 October 2026 14:49:47 PM

Overall Performance Grading:

>30	Unsatisfactory
30-49	Average
50-59	Good
60-69	V. Good
70-79	Excellent
80 & above	Outstanding

Raja Muhammad Naeem
AAO (Audit Policy)
05 October 2026 01:49:47 PM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/178-C/2026 **Islamabad, the 24th March , 2026**

From

Muhammad Raza Shah
Director General (Policy)

To

1- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
2- Sadia Saleem, Director General, DGA(WR)Lhr, Lahore
3- Ayesha Siddiq, Director General (Audit Power) Islamabad, DGAPwrLhr, Lahore
4- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
5- Zahid Zaman Lak, Director General Audit, dgafg, Islamabad
6- Asad Ullah Khan, Director General Audit, DGAKPPsh, Peshawar
7- Aijaz Ali, Director General, dgaraillhr, Lahore
8- Ghulam Sarwar, Director General, DGADSN, RAWALPINDI
9- Irfan Nazir, Director General, DGAIRCNIhr, Lahore
10- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
11- Muhammad Kamran Rashid Mirza, Director General (DGAPNR), DGAPNR, Islamabad
12- Shahzad Khalil, DG Audit (Foreign & International), dgafiisb, Islamabad
13- Khalid Mehmood, Director General, DGASSN, Islamabad
14- Asif Hameed, Director General CC&E, DGACCEISB, Islamabad
15- Samiullah Khan, Director General Audit, DGALGPSW, Peshawar
16- Sajid Mehmood Raja, Director General Audit, GB, DGAGB, Gilgit
17- Muhammad Kamran Khan, Director General, DGASindh, Karachi
18- Fauzia Saleem Khan, Director General, DGALGsKhi, karachi
19- Shuja Ali, Director General, DGA-BAL, Balochistan
20- Syed Muhammad Qadeem, Director, DGALCBal, Quetta
21- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
22- Ghazanfar Abbas, Director General, DGALGMTN, Multan
23- Masood Ahmad, Director General, DGANLHR, Lahore
24- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore
25- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.
26- Kamran Mughal, Director General, DGACAESKci, Karachi
27- DG Azad Jamu and Kashmir, Director General, Office of the Director General Audit Azad Jamu and Kashmir Muzaffarabad,
28- Kashif Rashid, Director General, DGAPTSLhr, Lahore
29- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore
30- Kadir Bux, Director General, Dgadskhi, karachi

SUBJECT: <u>NON-PRODUCTION OF AUDITABLE RECORD</u>

It has been decided that during audit activity, if the issue of non-production of record is faced by the audit team / FAO, the following steps shall be followed to address the issue:

Rana Muhammad Naeem
AAO (R&C Policy)
25 October 2025 4:51 PM

Step-I The audit team shall immediately report the matter in writing to the Director General Audit along with specific details of the auditable record not being produced and the requisition(s) for record issued to the auditable entity.

Step-II The DG Audit within 03 days of receipt of this intimation shall write a D.O. letter to the head of the audtiable entity to provide the requisitioned record followed by a reminder after appropriate interval of time not exceeding 10 working days. Copy of the letter and reminder shall be endorsed for information to Dy. AG concerned and PAO/Secretary. If the matter is still unresolved within 10 days, the DG Audit shall preferably meet the PAO/Secretary personally and formally record the minutes of such meeting which shall be shared with the PAO/Secretary and Dy. AG for future reference. In case, the meeting in person with the PAO is not held for any reason, the DG shall telephonically approach the PAO and in such case also record and convey the outcome of the discussion.

Step-III If the record is still not provided, the DG Audit within 10 days inform the Dy. AG concerned who shall write a DO letter to the PAO/Secretary of the entity about the matter of non-production of record.

Step-IV In case the requisitioned record is still not produced within 10 days of issuance of the DO letter to the PAO, the FAO shall clearly identify the specific person(s) (officers/officials/ functionaries) responsible for non-production of auditable record and submit a complete case along with draft charge sheet against the responsible person(s) to the Auditor-General of Pakistan through Deputy Auditor General concerned for invoking disciplinary action against the person(s) under Section 14(3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

2. With the above policy in place, the inclusion of paras related to non-production of record in the audit reports of the Auditor-General of Pakistan shall be discontinued with immediate effect. However, in all such cases, limitations arising due to non-production of record shall be made part of the audit reports under the heading 'limitations'.

3. All previous instructions on the subject matter stands superseded.

Raja Muhammad Naeem
AAO (Audit Policy)
05 October, 2020, 03:43:17 AM

Muhammad Raza Shah
Director General (Policy)

Copy for information to:-

1- Dr. Naveeda Salam, Deputy Auditor General (QAIM), AGP, Islamabad
2- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
3- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
4- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore
5- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
6- Ahmar Ellahi, Deputy Auditor-General (Policy), AGP, Islamabad
7- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad
8- Shah Rahman, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
9- Raheela Zahid, Deputy Auditor General (DSA), AGP, Islamabad

10- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
11- Khalid Mahmood, SPS to Addl AG (HQs), AGP, Islamabad

Muhammad Raza Shah
Director General (Policy)

Raja Muhammad Naeem
AAO (Audit Policy)
05 October , 2026, 09:43:17 AM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 24th March , 2026**

From

Muhammad Raza Shah
Director General (Policy)

To

1- Deputy Auditor-General (SSA/RRA), AGP, Islamabad
2- Deputy Auditor General (FAO), AGP, Islamabad
3- Deputy Auditor General (DSA), AGP, Islamabad
4- Deputy Auditor General, DAGSOUTHKHI, Karachi.
5- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
6- Dy. Auditor General (Central), DAGCentLhr, Lahore
7- Deputy Auditor-General (C&EA), AGP, Islamabad

SUBJECT: AUDIT PLANNING OF THE DAGP FOR AUDIT YEAR 2026-27

Sonia Shahid
AAO I (Audit Policy)
17 September, 2025 09:30:38 PM

The Department of Auditor General of Pakistan (DAGP) is currently in the process of undertaking audit planning for the forthcoming Audit Year (2026-27). In order to ensure that the audit activities effectively address key risk areas and matters of significance, it is considered important to incorporate input from relevant stakeholders.

2. In this regard, it is requested to kindly obtain the feedback of respective PAOs on priority areas, activities, programmes, projects, key public entities and government initiatives within their respective domains that warrant audit attention during Audit Year 2026-27. Their suggestions will help in aligning the audit plan with emerging risks, governance concerns, and areas of public importance. The suggestions/recommendations received from PAOs may kindly be considered during preparation of Audit Plans of the respective FAOs, under command, please.

Muhammad Raza Shah
Director General (Policy)

Copy for information to:-

1- Deputy Auditor General (QAIM), AGP, Islamabad
2- Deputy Auditor-General (Policy), AGP, Islamabad

3- SPS to AGP, AGP, Islamabad
4- SPS to Addl AG (HQs), AGP, Islamabad

Muhammad Raza Shah
Director General (Policy)

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 02:10:36 PM

Office of the
Auditor General of Pakistan
Constitution Avenue
Islamabad

Additional Auditor General (HQs)

No. 303 /Audit (P-II)/291-C/2024
March 19th, 2026

Subject: **AUDIT PLANNING OF THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN FOR THE AUDIT YEAR 2026-27.**

Respected Chairman, السلام علیکم -

The Department of Auditor-General of Pakistan (DAGP) is presently engaged in the process of annual planning for the forthcoming Audit Year (2026-27). The purpose of this exercise is to ensure that audit resources are strategically deployed and that audit coverage effectively addresses areas involving higher risks, governance challenges and matters of significant public interests.

2. In this regard, and in the broader context of parliamentary accountability as well as the oversight mandate of the Public Accounts Committees (PACs), it is imperative to benefit from the perspectives of honourable Members of the PAC regarding areas where audit attention is especially required during the Audit Year 2026-27. Such input will help ensure that the audit plan remains responsive to issues of concern to the Parliament/Provincial Assemblies and contributes meaningfully to strengthening the overall framework of public financial management and accountability.

3. It is, therefore, kindly requested to identify and communicate any priority areas, programmes, projects, sectors, public entities, or government initiatives which, in your considered opinion, may warrant audit examination during Audit Year 2026-27. Suggestions highlighting emerging risks, issues relating to efficiency and effectiveness in public spending, or areas where enhanced oversight may be beneficial would be particularly valuable.

4. Your recommendations and observations, if any, may kindly be conveyed to this office at the earliest convenience so that the same may be appropriately considered during the annual Planning process.

5. The valued input of honourable Members will greatly assist this office in ensuring that the audit process remains aligned with the principles of transparency, accountability, and effective parliamentary oversight.

6. Your cooperation and continued support in strengthening the system of public financial accountability in the country is highly appreciated by the Department of Auditor-General of Pakistan.

(Dr. Iram Anjum Khan)

The Chairman PAC,
National Assembly Secretariat,
Parliament house, Islamabad.

Office of the
Auditor General of Pakistan
Constitution Avenue
Islamabad

Additional Auditor General (HQs)

No. 302/Audit (P-II)/291-C/2024
March 19th, 2026

Subject: **AUDIT PLANNING OF THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN FOR THE AUDIT YEAR 2026-27.**

Respected Chairman, السلام علیکم -

The Department of Auditor-General of Pakistan (DAGP) is presently engaged in the process of annual planning for the forthcoming Audit Year (2026-27). The purpose of this exercise is to ensure that audit resources are strategically deployed and that audit coverage effectively addresses areas involving higher risks, governance challenges and matters of significant public interests.

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6. Your cooperation and continued support in strengthening the system of public financial accountability in the country is highly appreciated by the Department of Auditor-General of Pakistan.

(Dr. Iram Anjum Khan)

The Chairman PAC Sindh,
Sindh Assembly, Karachi.

Ph: 051-9219161 Fax: 051-9207924

Office of the
Auditor General of Pakistan
Constitution Avenue
Islamabad

Additional Auditor General (HQs)

No. 301/Audit (P-II)/291-C/2024
March 19th, 2026

Subject: **AUDIT PLANNING OF THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN FOR THE AUDIT YEAR 2026-27.**

Respected Chairman, السلام علیکم۔

The Department of Auditor-General of Pakistan (DAGP) is presently engaged in the process of annual planning for the forthcoming Audit Year (2026-27). The purpose of this exercise is to ensure that audit resources are strategically deployed and that audit coverage effectively addresses areas involving higher risks, governance challenges and matters of significant public interests.

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6. Your cooperation and continued support in strengthening the system of public financial accountability in the country is highly appreciated by the Department of Auditor-General of Pakistan.

(Dr. Iram Anjum Khan)

The Chairman PAC Khyber Pakhtunkhawa,
Khyber Pakhtunkhawa Assembly, Peshawar.

Ph: 051-9219161 Fax: 051-9207924

Office of the
Auditor General of Pakistan
Constitution Avenue
Islamabad

Additional Auditor General (HQs)

No.309/Audit (P-II)/291-C/2024
March 19th, 2026

Subject: **AUDIT PLANNING OF THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN FOR THE AUDIT YEAR 2026-27.**

Respected Chairman, السلام علیکم -

The Department of Auditor-General of Pakistan (DAGP) is presently engaged in the process of annual planning for the forthcoming Audit Year (2026-27). The purpose of this exercise is to ensure that audit resources are strategically deployed and that audit coverage effectively addresses areas involving higher risks, governance challenges and matters of significant public interests.

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6. Your cooperation and continued support in strengthening the system of public financial accountability in the country is highly appreciated by the Department of Auditor-General of Pakistan.

(Dr. Iram Anjum Khan)

The Chairman PAC Balochistan,
Balochistan Assembly, Quetta.

Ph: 051-9219161 Fax: 051-9207924

Office of the
Auditor General of Pakistan
Constitution Avenue
Islamabad

Additional Auditor General (HQs)

No. 299 /Audit (P-II)/291-C/2024
March 19th, 2026

Subject: **AUDIT PLANNING OF THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN FOR THE AUDIT YEAR 2026-27.**

Respected Chairman, السلام علیکم۔

The Department of Auditor-General of Pakistan (DAGP) is presently engaged in the process of annual planning for the forthcoming Audit Year (2026-27). The purpose of this exercise is to ensure that audit resources are strategically deployed and that audit coverage effectively addresses areas involving higher risks, governance challenges and matters of significant public interests.

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6. Your cooperation and continued support in strengthening the system of public financial accountability in the country is highly appreciated by the Department of Auditor-General of Pakistan.

(Dr. Iram Anjum Khan)

The Chairman PAC Azad Jammu & Kashmir,
AJ&K Legislative Assembly Secretariat, Muzaffarabad.

Ph: 051-9219161 Fax: 051-9207924

Office of the
Auditor General of Pakistan
Constitution Avenue
Islamabad

Additional Auditor General (HQs)

No. 298 /Audit (P-II)/291-C/2024
March 19th, 2026

Subject: **AUDIT PLANNING OF THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN FOR THE AUDIT YEAR 2026-27.**

Respected Chairman, السلام علیکم -

The Department of Auditor-General of Pakistan (DAGP) is presently engaged in the process of annual planning for the forthcoming Audit Year (2026-27). The purpose of this exercise is to ensure that audit resources are strategically deployed and that audit coverage effectively addresses areas involving higher risks, governance challenges and matters of significant public interests.

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(Dr. Iram Anjum Khan)

The Chairman PAC Gilgit-Baltistan,
Gilgit-Baltistan Assembly, Gilgit.

Ph: 051-9219161 Fax: 051-9207924

Additional Auditor General (HQs)

Office of the
Auditor General of Pakistan
Constitution Avenue
Islamabad

No. 297/Audit (P-II)/291-C/2024
March 19th, 2026

Subject: **AUDIT PLANNING OF THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN FOR THE AUDIT YEAR 2026-27.**

Respected Chairman, السلام علیکم۔

The Department of Auditor-General of Pakistan (DAGP) is presently engaged in the process of annual planning for the forthcoming Audit Year (2026-27). The purpose of this exercise is to ensure that audit resources are strategically deployed and that audit coverage effectively addresses areas involving higher risks, governance challenges and matters of significant public interests.

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6. Your cooperation and continued support in strengthening the system of public financial accountability in the country is highly appreciated by the Department of Auditor-General of Pakistan.

(Dr. Iram Anjum Khan)

The Chairman PAC Punjab
(PAC-I), Punjab Assembly, Lahore.

Ph: 051-9219161 Fax: 051-9207924

Additional Auditor General (HQs)

Office of the
Auditor General of Pakistan
Constitution Avenue
Islamabad

No. 296/Audit (P-II)/291-C/2024
March 19th, 2026

Subject: **AUDIT PLANNING OF THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN FOR THE AUDIT YEAR 2026-27.**

Respected Chairman,

The Department of Auditor-General of Pakistan (DAGP) is presently engaged in the process of annual planning for the forthcoming Audit Year (2026-27). The purpose of this exercise is to ensure that audit resources are strategically deployed and that audit coverage effectively addresses areas involving higher risks, governance challenges and matters of significant public interests.

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3. It is, therefore, kindly requested to identify and communicate any priority areas, programmes, projects, sectors, public entities, or government initiatives which, in your considered opinion, may warrant audit examination during Audit Year 2026-27. Suggestions highlighting emerging risks, issues relating to efficiency and effectiveness in public spending, or areas where enhanced oversight may be beneficial would be particularly valuable.

4. Your recommendations and observations, if any, may kindly be conveyed to this office at the earliest convenience so that the same may be appropriately considered during the annual Planning process.

5. The valued input of honourable Members will greatly assist this office in ensuring that the audit process remains aligned with the principles of transparency, accountability, and effective parliamentary oversight.

6. Your cooperation and continued support in strengthening the system of public financial accountability in the country is highly appreciated by the Department of Auditor-General of Pakistan.

(Dr. Iram Anjum Khan)

The Chairman PAC Punjab
(PAC-II), Punjab Assembly, Lahore.

Ph: 051-9219161 Fax: 051-9207924

Additional Auditor General (HQs)

Office of the
Auditor General of Pakistan
Constitution Avenue
Islamabad

No. 295/Audit (P-II)/291-C/2024
March 19th, 2026

Subject: **AUDIT PLANNING OF THE DEPARTMENT OF THE AUDITOR GENERAL OF PAKISTAN FOR THE AUDIT YEAR 2026-27.**

Respected Chairman,

The Department of Auditor-General of Pakistan (DAGP) is presently engaged in the process of annual planning for the forthcoming Audit Year (2026-27). The purpose of this exercise is to ensure that audit resources are strategically deployed and that audit coverage effectively addresses areas involving higher risks, governance challenges and matters of significant public interests.

2. In this regard, and in the broader context of parliamentary accountability as well as the oversight mandate of the Public Accounts Committees (PACs), it is imperative to benefit from the perspectives of honourable Members of the PAC regarding areas where audit attention is especially required during the Audit Year 2026-27. Such input will help ensure that the audit plan remains responsive to issues of concern to the Parliament/Provincial Assemblies and contributes meaningfully to strengthening the overall framework of public financial management and accountability.

3. It is, therefore, kindly requested to identify and communicate any priority areas, programmes, projects, sectors, public entities, or government initiatives which, in your considered opinion, may warrant audit examination during Audit Year 2026-27. Suggestions highlighting emerging risks, issues relating to efficiency and effectiveness in public spending, or areas where enhanced oversight may be beneficial would be particularly valuable.

4. Your recommendations and observations, if any, may kindly be conveyed to this office at the earliest convenience so that the same may be appropriately considered during the annual Planning process.

5. The valued input of honourable Members will greatly assist this office in ensuring that the audit process remains aligned with the principles of transparency, accountability, and effective parliamentary oversight.

6. Your cooperation and continued support in strengthening the system of public financial accountability in the country is highly appreciated by the Department of Auditor-General of Pakistan.

(Dr. Iram Anjum Khan)

The Chairman PAC Punjab
(PAC-III), Punjab Assembly, Lahore.

Ph: 051-9219161 Fax: 051-9207924

Office of the
AUDITOR GENERAL OF PAKISTAN,
Audit House, Constitution Avenue,
Islamabad

No. 389/SSAW/FAP/Inquiry Report (BISP)/DGA-SSN/18-19 Dated: 19.03.2026

The Member Finance PAEC / NESCOM, Islamabad.	The DG Audit, Local Governments, The Punjab (North), Lahore.
The Member Finance SUPARCO, Islamabad / KRL, Rawalpindi.	The DG Audit, Local Governments, The Punjab (South), Multan.
The Military Accountant General, Rawalpindi.	The DG Audit, Local Governments, KP, Peshawar.
The Member Finance, Railways Board, Islamabad.	The DG Audit, Local Governments, Sindh, Karachi.
The Rector, PAAA, Lahore.	The Director General Audit, Defence Services (N), Rawalpindi.
All Deputy Auditors General, Islamabad/Lahore/Peshawar/Karachi	The Director General Audit, Defence Services (S), Karachi.
The Deputy Controller General of Accounts (Admn), OCGA, Islamabad	The Director General, CA&E (North), Islamabad.
The Accountant General Pakistan Revenues, Islamabad.	The Director General, CA&E (South), Karachi.
The Accountants General, Punjab/ Sindh/ KP/Baluchistan /AJ&K /GB	The Director General, IR&C (North), Lahore.
The CAO, Ministry of Foreign Affairs, Islamabad.	The Director General, IR&C (South), Karachi.
The Director General Audit, Federal Government, Islamabad.	The Director General Audit, Power, Lahore.
The Director General Audit, CC & Environment, Islamabad.	The Director General Audit, Water Resources, Lahore.
The Director General Audit, Works (Federal), Islamabad.	The Director General Audit, Railways, Lahore.
The Director General Audit, Punjab, Lahore.	The Director General Audit, P&TS, Lahore.
The Director General Audit, Sindh, Karachi.	The Director General Audit, Works (Provincial), Lahore.
The Director General Audit, KP, Peshawar.	The Director General Audit, Works (Provincial), Karachi.
The Director General Audit, Baluchistan, Quetta	The Director General Accounts (Works), Lahore.
The Director General Provincial Receipts Audit, Lahore	The Director General (B&A), AGP Office, Islamabad.
The Director General Audit, Social Safety Nets, Islamabad.	The Director Audit, Local Governments, Baluchistan, Quetta.
The Director General Audit, Foreign & International, Islamabad.	The Director, PAAA, Quetta.
The Director General Audit, AJ&K, Muzaffarabad	All DGs / Directors, AGP Office, Islamabad.
The DG Audit, Petroleum & Natural Resources, Lahore.	The Director General Audit, Gilgit-Baltistan, Gilgit
The Director General, PAW, Lahore.	All Officers of PA&AS on Deputation / Training / Leave.

CIRCULAR

Subject: **Handing Over Notes on Transfer of Heads of Field Audit Offices**

The undersigned is directed to refer to the subject cited above and to state that as per Section 5.3(1) & (3) of ESTACODE (Edition-2021), officers proceeding on long leave, transfer or retirement are required to sign a certificate of transfer of charge and should also prepare a brief note (Note to successor) describing important cases, major issues and the directions in which they are

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developing and any other matter that his/her successor should know. Further as per para-51(i)-Transfer of Charge of Auditor's General Manual of Standing Orders 2024, **"Head of office relinquishing the charge of his/her office, either permanently or temporarily, will prepare a handing over note, briefly describing his/her priorities, policies and any special activity which he/she had undertaken. He/she will explain, inter-alia, problem areas and serious issues facing his/her office and what action he/she would recommend to handle these problems. He/she will also mention if any important query, received from the Government or Auditor-General, is due for reply".**

2. However, it has been observed that in some cases officers are relieved from their posts/office without preparing a proper Handing over Note, which creates difficulty for the successor officer in understanding the status of pending matters and important issues under process.

3. The Auditor General of Pakistan has directed that in order to ensure continuity of official work and proper transfer of record, preparation of comprehensive Handing Over Note shall be mandatory whenever Head of the of the Field Audit/Accounts Offices is transferred or relinquishes the charge of his/her post. The note should, inter alia, may include the following information:

i. Important pending policy and administrative matters
ii. Finalization/pending of Audit Reports
iii. Audit observations / inspection reports under correspondence
iv. Court cases / legal matters under process
v. Financial matters and budget position, where applicable
vi. Status of important files, records, registers, and assets
vii. Any other issue requiring immediate attention of the successor officer

4. The Handing over Note shall be signed by the outgoing officer and acknowledged by the officer taking over the charge. A copy of the same shall be submitted to the Director (Administration), office of the Auditor General of Pakistan for placing in Personal File of the Officer.

19/3/26

(Shahid Inayat Malik)
Director (Administration)

Copy for information to the:

1. Director General (IT), AGP Office with the request for uploading this circular on the OAGP website through IT Section, for wide circulation, please

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GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 05th March , 2026**

From

Moin Iqbal
Director Accounting Policy

To

1- Asad Ullah Khan, Director General Audit, DGAKPPsh, Peshawar
2- Sajid Mehmood Raja, Director General, DGAGB, Gilgit
3- Shuja Ali, Director General, DGA-BAL, Balochistan
4- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.
5- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
6- DG Azad Jamu and Kashmir, Director General, Office of the Director General Audit Azad Jamu and Kashmir Muzaffarabad,
7- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad

Sonia Shahid
AAO-II (Audit Policy)
21 September, 2026, 12:42:53 PM

SUBJECT: <u>100 PERCENT AUDIT OF ALL TRANSACTIONS OUT OF PUBLIC ACCOUNTS</u>

Kindly refer to Policy Wing letter No. 141/Audit (P-I)/219-C/Vol-II dated 08.01.2025 on the subject cited above.

2. The Auditor-General has been pleased to direct that the Field Audit Offices (FAOs) shall carry out 100% audit of all transactions out of public accounts during the second phase of the Audit Year, i.e., from 1st January to 30th June, 2026 in pursuance of Section 8(b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

3. The audit scrutiny must include examination of the following aspects besides other areas:

1. Proper deduction and accounting of works security deposits.
2. Verification of deposit receipts and reconciliation with relevant registers and collection of evidence (which shall be reviewed personally by the Head of FAO).
3. Confirmation of retention, release, or forfeiture in accordance with rules.
4. Compliance with prescribed financial and treasury procedures.
5. Detection of any irregularity, short deduction, unauthorized refund, inadmissible payment or misclassification.
6. Audit teams shall verify all transactions related to transfer of balances from G10113 to new GL heads i.e. G1120D, G10141 to G10146.
7. All cases of release of security to the beneficiaries / vendors and their adjustments against their accounts.

4. Each FAO shall select a Pilot Works Division for audit scrutiny and identify a suitable audit team for the task. The team along with Director and DG of the concerned FAO will participate in a two day workshop to be conducted at Center for Government Data Analytics (CGDA) by the resource persons from CGA office (FABS team) and will also be attended by DG (Policy) and Director (FABS), CGA. The dates of workshop will be

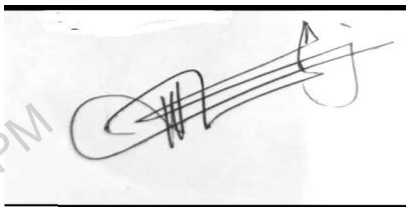
communicated separately. The purpose of the Workshop will be to train the participants/audit teams about extracting data from SAP in ACL / other software for auditing purpose.

5. After the training, the designated audit teams will carry out the audit activity in the pilot Division and accordingly submit the findings, working papers and supporting evidences for review by the Auditor-General, following which the assignment shall be extended to other Divisions.The audit activity shall be regularly monitored and supervised on a Test check basis by Deputy Director, Director and DG of the FAO, and the review shall be recorded in the working papers.

6. The Deputy Auditors-General shall ensure that the activity is carried out effectively and objectively by the FAOs. The Dy. AGs shall also put in place a monitoring mechanism to confirm that the prescribed 100% transaction-level audit is carried out within the stipulated time frame.

7. Upon culmination of the complete exercise, the Audit Findings shall be accordingly submitted to the Auditor-General through concerned Deputy AG and Additional Auditor General.

8. The Controller General of Accounts (CGA) is requested to kindly nominate Director FABS and suitable resource persons for the above-said workshop.

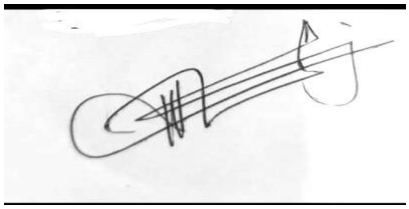


Moin Iqbal
Director Accounting Policy

Sonia Shahid
AAO-I (Audit Policy)
21 September, 2026, 12:42:53 PM

Copy for information to:-

1- Dr. Iram Anjum Khan, Additional Auditor General (HQs), AGP, Islamabad
2- Dr. Iram Anjum Khan, Additional Auditor General (Ops), AGP, Islamabad
3- Umar Ali Khan, Controller General of Accounts, CGA, Islamabad
4- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
5- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore
6- Umar Ali Khan, Dy. CGA MIS/FABS, CGA, Islamabad
7- Shah Rahman, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
8- Hashim Raza, Director General to AGP, AGP, Islamabad
9- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
10- Attique ur Rehman, Director (CGDA), AGP, Islamabad
11- Owais Ahmed, Director (Admn/FABS), DGMISFABS, Islamabad



Moin Iqbal
Director Accounting Policy

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/188-C/2018-001 **Islamabad, the 24th February , 2026**

From

Moin Iqbal
Director Accounting Policy

To

1- Sameena Fayyaz, Rector (Pakistan Audit & Accounts Academy), PAAALhr, Lahore

SUBJECT: DESIGN AND DELIVERY OF SPECIALIZED COURSE ON EMERGING TECHNOLOGIES WITH SPECIAL FOCUS ON THEIR USE IN AUDIT BY FAOS

In view of the rapidly evolving technological landscape and its increasing impact on governance, financial management, and public sector accountability, it is imperative to equip audit professionals with adequate knowledge and practical skills relating to emerging technologies. In this regard, it is requested to kindly design and develop a comprehensive training course on Emerging Technologies in Audit, with special focus on the practical use of modern technologies and digital tools in carrying out audit assignments.

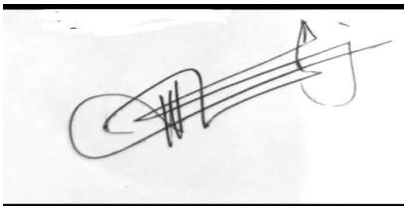
2. The proposed course may, inter alia, include:

1. Overview and awareness sessions on emerging technologies such as Artificial Intelligence (AI), Blockchain, Data Analytics, Robotic Process Automation (RPA), Cyber security tools, use of digital audit platforms etc.
2. Practical application modules demonstrating how these technologies can be leveraged in financial, compliance, performance, and IT audits. Hands-on training on relevant audit software, data analytics tools, and digital techniques for risk assessment and evidence gathering.
3. Engagement of renowned guest speakers and industry experts to provide practical insights
and case studies.
4. A structured Training of Trainers (ToT) component to develop in-house resource persons capable of cascading knowledge across field formations.
5. Development of course material, case studies, and reference guides tailored to the mandate
and requirements of the Department.

3. The Academy may also propose the duration, target audience (e.g., senior auditors, IT audit staff, supervisory officers), and a phased implementation plan for nationwide rollout. Besides, suitable Resource Persons for delivering the specialised course shall also be identified by PAAA.

4. It is requested to kindly design and share a detailed course proposal, including objectives, outline, methodology, resource requirements, resource persons and timeline with the HRM Wing by 16th March, 2026 for consideration and approval of the Auditor-General.

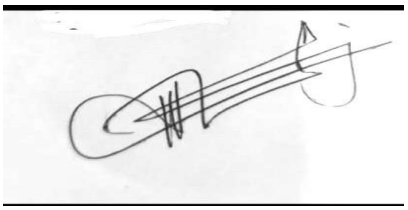
Sonia Sharma
AAO I (Audit Policy)
05 October , 2026, 09:39:11 AM



Moin Iqbal
Director Accounting Policy

Copy for information to:-

1- Arif Hussain, Deputy Auditor General (A&C), AGP, Islamabad
2- Israr ul Haq, Director General (HRM), AGP, Islamabad
3- Hashim Raza, Director General to AGP, AGP, Islamabad
4- Sarwar Jalbani, SPS to AGP, AGP, Islamabad
5- Khalid Mahmood, SPS to Addl AG (HQs), AGP, Islamabad
6- islam uddin, SPS to Addl AG (OPs), AGP, Islamabad



Moin Iqbal
Director Accounting Policy

Sonia Shahid
AAO-I (Audit Policy)
05 October , 2026, 09:39:11 AM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/15-C/2025-001 **Islamabad, the 24th February , 2026**

From

Moin Iqbal
Director Accounting Policy

To

1- Director General (HRM), AGP, Islamabad

SUBJECT: NOMINATION OF OFFICERS FOR TRAININGS/COURSES AT PAAA AND PAW, LAHORE

It is stated that all nominations of officers for participation in trainings, workshops, refresher courses, capacity-building programs, and any other learning activities to be conducted at Pakistan Audit and Accounts Academy, Lahore and Performance Audit Wing, Lahore, shall be issued by HRM Wing with the prior approval of the Auditor-General of Pakistan.

2. In this regard, DG (HRM) shall ensure that:

i. Nominations are made keeping in view the relevance of the course to the participant's field of assignment, seniority and past training record.
ii. All officers in BPS 17 to BPS 19 shall be required to undertake at least three (03) trainings in a calendar year and record to this effect be updated regularly.
iii. Proper record of nominations, approvals, and attendance is maintained for all nominees.
iv. The concerned officers/ officials are informed well in advance to ensure their timely participation and to avoid last-minute withdrawals.

3. It has been observed that in certain cases, officers/officials nominated for trainings/courses do not attend the same without prior intimation or without cogent reasons. Such instances adversely affect institutional discipline, resource utilization, and overall training planning. Accordingly, a consolidated list of officers who fail to attend the training/course for which they were duly nominated, clearly indicating the reasons for non-attendance shall be submitted to the Auditor-General of Pakistan on a regular basis for perusal and appropriate decision.

4. These instructions shall be complied in letter and spirit, please.

Moin Iqbal
Director Accounting Policy

Copy for information to:-

1- Deputy Auditor General (A&C), AGP, Islamabad
2- Director General to AGP, AGP, Islamabad
3- SPS to AGP, AGP, Islamabad

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 24th February , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
2- Sadia Saleem, Director General, DGA(WR)Lhr, Lahore
3- Ayesha Siddiq, Director General (Audit Power) Islamabad, DGAPwrLhr, Lahore
4- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
5- Zahid Zaman Lak, Director General Audit, dgafg, Islamabad
6- Asad Ullah Khan, Director General Audit, DGAKPPsh, Peshawar
7- Aijaz Ali, Director General, dgaraillhr, Lahore
8- Ghulam Sarwar, Director General, DGADSN, RAWALPINDI
9- Azeez Ahmad Zai, Director General, Dgadskhi, karachi
10- Irfan Nazir, Director General, DGAIRCNlhr, Lahore
11- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
12- Muhammad Kamran Rashid Mirza, Director General (DGAPNR), DGAPNR, Islamabad
13- Shahzad Khalil, DG Audit (Foreign & International), dgafiisb, Islamabad
14- Khalid Mehmood, Director General, DGASSN, Islamabad
15- Asif Hameed, Director General CC&E, DGACCEISB, Islamabad
16- Samiullah Khan, Director General Audit, DGALGPSW, Peshawar
17- Sajid Mehmood Raja, Director General Audit, GB, DGAGB, Gilgit
18- Muhammad Kamran Khan, Director General, DGASindh, Karachi
19- Fauzia Saleem Khan, Director General, DGALGsKhi, karachi
20- Shuja Ali, Director General, DGA-BAL, Balochistan
21- Syed Muhammad Qadeem, Director, DGALCBal, Quetta
22- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
23- Ghazanfar Abbas, Director General, DGALGMTN, Multan
24- Masood Ahmad, Director General, DGANLHR, Lahore
25- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore
26- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.
27- Kamran Mughal, Director General, DGACAESKci, Karachi
28- DG Azad Jamu and Kashmir, Director General, Office of the Director General Audit Azad Jamu and Kashmir Muzaffarabad,
29- Kashif Rashid, Director General, DGAPTSLhr, Lahore
30- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore

SUBJECT: <u>100 PERCENT AUDIT OF WORKS RELATED SECURITY DEPOSITS AND BALANCES</u>

Kindly refer to Policy Wing office letter No. 141/Audit (P-I)/219-C/Vol-II dated 08.01.2025 on the subject cited above.

Rana Muhammad Waqas
AAO (Audit Policy)
05 October 2025 09:47:52 AM

2. The Auditor-General has been pleased to direct that the Field Audit Offices (FAOs) shall carry out 100% audit of all works related security deposits, including call deposits and other related instruments, on a transaction-to-transaction basis during the second phase of the Audit Year 2025-26 i.e. from 1st January, 2026 to 30th June, 2026.

3. The audit scrutiny must include examination of following aspects besides other checks:

1. Proper deduction and accounting of works security deposits;
2. Verification of deposit receipts and reconciliation with relevant registers;
3. Confirmation of retention, release, or forfeiture in accordance with rules;
4. Compliance with prescribed financial and treasury procedures; and
5. Detection of any irregularity, short deduction, unauthorized refund, inadmissible payment or mis-classification.

4. The Deputy Auditors-General are requested to ensure strict compliance with the above directions. They shall also put in place a monitoring mechanism to confirm that the prescribed 100% transaction-level audit is effectively carried out within the stipulated time frame.

5. Audit Findings shall be accordingly submitted to the Auditor-General through concerned DAG and Additional Auditor-General.

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Dr. Iram Anjum Khan, Additional Auditor General (HQs), AGP, Islamabad
2- Dr. Iram Anjum Khan, Additional Auditor General (Ops), AGP, Islamabad
3- Dr. Naveeda Salam, Deputy Auditor General (QAIM), AGP, Islamabad
4- Khurram Reza Qureshi, Deputy Auditor General (DSA), AGP, Islamabad
5- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
6- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
7- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore
8- Fauzia Saleem Khan, Deputy Auditor General, DAGSOUTHKHI, Karachi.
9- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad
10- Shah Rahman, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
11- Sarwar Jalbani, SPS to AGP, AGP, Islamabad

Maryam Fazal
Deputy Director (Policy)

Raja Muhammad Naeem
AAO (Audit Policy)
05 October 2026 10:04:52 AM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/22-C/25-002 **Islamabad, the 12th February , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Director General, DGCCAENIsb, Islamabad
2- Director General, DGA(WR)Lhr, Lahore
3- Director General (Audit Power), DGAPwrLhr, Lahore
4- Director General Audit Work Fed, agpisb, Islamabad
5- Director General Audit, dgafg, Islamabad
6- Director General Audit, DGAKPPsh, Peshawar
7- Director General, dgaraillhr, Lahore
8- Director General, DGADSN, RAWALPINDI
9- Director General, Dgadskhi, karachi
10- Director General, DGAIRCNIhr, Lahore
11- DG, DGAIRSKhi, Karachi
12- Director General (DGAPNR), DGAPNR, Islamabad
13- DG Audit (Foreign & International), dgafiisb, Islamabad
14- Director General, DGASSN, Islamabad
15- Director General CC&E, DGACCEISB, Islamabad
16- Director General Audit, DGALGPSW, Peshawar
17- Director General, DGAGB, Gilgit
18- Director General, DGASindh, Karachi
19- Director General, DGALGsKhi, karachi
20- Director General, DGA-BAL, Balochistan
21- Director, DGALCBal, Quetta
22- Director General, DGAWPKHI, Karachi
23- Director General, DGALGMTN, Multan
24- Director General, DGANLHR, Lahore
25- Director General, DGAPunLhr, Lahore
26- Director General, DGAWPLhr, Lahore.
27- Director General, DGACAESKci, Karachi
28- Director General, Office of the Director General Audit Azad Jamu and Kashmir Muzaffarabad,
29- Director General, DGAPTSLhr, Lahore
30- Director General, DGPRALHR, Lahore

Sonia Shahid
Dy.D (Audit Policy)
2 September 2025 02:05:25 PM

SUBJECT: **REVISED TEMPLATES (VERSION 2 DATED 12 FEBURARY, 2026) OF PROJECT AUDIT REPORTS AND AUDIT REPORTS ON ENTITIES/AUTONOMOUS BODIES, AUTHORITIES AND CORPORATIONS ETC.**

In continuation of Policy Wing letter No.172/Audit (P-II)/22-C/25 dated 17.11.2025 on the subject cited above.

2. The Policy Wing has revised the Templates of Project Audit Reports and Reports on Entities/Autonomous bodies, Authorities and Corporations etc (**Version 2 dated 12 February, 2026**) . The FAOs are requested to kindly follow the revised templates in future, please.

The letter issued earlier today on the same subject stands cancelled due to system error.

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Deputy Auditor General (QAIM), AGP, Islamabad
2- Deputy Auditor General (DSA), AGP, Islamabad
3- Deputy Auditor General (FAO), AGP, Islamabad
4- Deputy Auditor-General (C&EA), AGP, Islamabad
5- Dy. Auditor General (Central), DAGCentLhr, Lahore
6- Deputy Auditor General, DAGSOUTHKHI, Karachi.
7- Deputy Auditor-General (SSA/RRA), AGP, Islamabad
8- Director General to AGP, AGP, Islamabad
9- SPS to AGP, AGP, Islamabad
10- SPS to Addl AG (HQs), AGP, Islamabad
11- SPS to Addl AG (OPs), AGP, Islamabad
12- Assistant Audit Officer (IT), AGP, Islamabad

Soha Shahid
AAO-I (Audit Policy)
11 September, 2026, 02:05:25 PM

Maryam Fazal
Deputy Director (Policy)

Template dated 12 February, 2026
Version 2
Approved for circulation among FAOs

Auditor-General of Pakistan

November, 2025

Audit Report on…… (*insert complete name of the project*) (Volume-I)

(Note: In case of a single audit report for the whole period of project, there will be no need to give reference to specific volume. However, if there is more than one report covering the project at various stages, reference like Volume I, II shall be given)

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:01:29 PM

(Name of Sponsoring / Executing Agency)

Report No: DGA----25-001

(Indicate the exact period of project covered in this audit report)

Audit Year-------

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor-General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established or under the control of the Federal or a Provincial government.

This report is based on the audit of (*name of project*) executed by *(name of executing agency/Ministry/Department*). The Directorate General Audit (*name of FAO*) conducted the audit of the project during (*month, year*) for the period covering (*indicate relevant financial years here*) with a view to make an independent assessment of the project's status & performance, highlight potential gaps, issues & risks and identify areas for improvement. The report also aims at improving the internal controls system of the project, thereby allowing the management to take corrective action and improve effectiveness of the overall project management processes.

At the outset, the report provides key facts and details about the project followed by an audit snapshot summarizing the reasons for conducting the audit, findings on a various matters and actionable recommendations. The Audit Report covers a variety of aspects of the project including project objectives, project planning, Human Resource Management, financial management, procurement, contract management, monitoring & evaluation and physical/on-site progress. The report also includes conclusion and recommendations for executive action.

The report was shared with the entity as well as the Principal Accounting Officer (PAO) and executive responses were evaluated before finalization this report. The report was discussed with the PAO in Departmental Accounts Committee (DAC) meeting held on (*indicate date of DAC meeting*) and outcome of the meeting has been incorporated in this report.

Sohail Shahid
AAG (Audit Policy)
01 October 2026 04:01:29 PM

The Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both houses of Majlis-e-Shoora (Parliament).

Islamabad (Maqbool Ahmad Gondal)
Dated: *Month, Year* **Auditor-General of Pakistan**

Department of the Auditor-General of Pakistan

Department of Auditor-General of Pakistan is the Supreme Audit Institution of the country

Vision: A model Supreme Audit Institution adding value to national resources

Mission: Promoting accountability, transparency and good governance in stewardship of public resources

Core values:

Integrity
Independence
Excellence
Public Trust

Sonia Shahid
AAO-I (Audit Policy)
04 October 2026 04:01:29 PM

The Auditor-General of Pakistan is appointed under Article 168 the Constitution of Islamic Republic of Pakistan. The reports of the Auditor-General are laid before the legislature and are discussed by the Public Accounts Committees of the respective Assemblies. The constitutional mandate enables the Auditor-General to strengthen legislative oversight by providing an independent, reliable and objective assessment of the process of governance at the federal, provincial and district level.

AUDIT SNAPSHOT

Audit Report on *(….insert name of the project)*

DGA----25-001 **November 2025**

Why did we do this audit?

(Outline reasons for conducting the subject audit / study)

What did we find?

(Give a summary of the key findings from the report)

Sonia Shahid
AAO-I (Audit Policy)
14 October 2026 04:01:29 PM

Key assessment

(Any illustration/graphical representation of execution of project as per schedule given in PC-I, phase and activity-wise progress, public value creation, operational efficiency, governance, productivity, achievements, impact and revenue & expenditure analysis of the project may be given here)

(Indicative)

15,064	3.7	452%

What did we recommend?

(Give recommendations of the report here)

Highlights

Audit Report on *(……insert name of the project)*

DGA---25-001 November 2025

Data Summary Sheet

Description	Details
Project Name and Code (if, any)	
Location	
Approving Forum & Dates	
Executing Entity	
Feasibility Study	
Funding Sources (Govt/Donor agency)	
Approved cost	
Total Allocations (year-wise)	
Total Releases (Year-wise & date-wise)	
Expenditure (year-wise)	
Expenditure up to date	
Allocation/provision for Procurement	
Expenditure on Procurement	
Was procurement made through e-PADS (Yes or No)	
Status of project i.e. Completed or Ongoing	
Cost Over-run	
Stated Completion date	
Status of PC-II to V	
Time over-run	
Scope of work (Targets / Deliverables of project)	
Sustainability	
Outcome of the project	
Physical Progress in terms of %	
Financial Progress in terms of %	
Checklist	As at **Appendix-II**
Composite (risk) Rating (derived from audit finding to provide an at-a-glance summary of project integrity and performance) *('A' indicating highest risk)*	A B C D
Compliance Status of audit recommendations	

Sonia Shahid
AD(Audit Policy)
01 October 2026 04:01:29 PM

CONTENTS Page No

Abbreviations and Acronyms

1. Background and Overview
2. Project Objectives
3. Project Planning
4. Human Resource Management
5. Financial Management
6. Procurement
7. Contract Management
8. Asset management
9. Monitoring and Evaluation
10. Sustainability Assessment
11. Internal Audit
12. Physical/On Site Progress
13. Conclusion
14. Recommendations
15. Appendices

Tables

Table 1:
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Table 3:

Figures

Figure1:
Figure2:
Figure3:

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AAO-I (Audit Policy)
01 October 2026 04:01:29 PM

Background and Overview

Give background and introduction of the project on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG. (Sub-headings can be given).

1. Brief description about the project and its overview including PC-I
2. Project objectives,
3. Intended outcome,
4. Allocation of resources,
5. Timelines and status of progress so far.

(*The purpose of background is to give the reader context and clarity of the project*)

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FINDINGS

Project Objective (s)

(Whether the stated project objective(s) were fully achieved in case of completed projects. In cases of ongoing projects, whether achievement of specific deliverables in given timelines was ensured)

Objective 1:
Objective 2:
Objective 3:
Objective 4:

*(Give comments on achievement status of **each objective** as per the timelines indicated in the project document. Indicate the achievement of objective in quantifiable terms, percentages and rankings where possible. This should be an objective assessment of the achievements of the project)*

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Pak-IV)
01 October 2026 04:01:15 PM

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:01:29 PM

Project Planning

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Project documentation (feasibility study, PC-I and other applicable PC forms and related approval from respective forums)
2. Project schedule (adherence to timelines etc.)

(Whether Project goals are clear, realistic and whether they were achieved as conceived)

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

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01 October 2026 04:01:29 PM

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Human Resource Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Hiring
2. Compensation
3. Training
4. Performance measurement
5. Placement of staff

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:01:29 PM

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Financial Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Budgeting and cost control (budgeted vs actual expenditure & cost-overrun)
2. Risk management & Forecasting
3. Financial reporting
4. Releases (timelines)
5. Payment Process
6. Compliance with PFM Act
7. Taxation

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

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AAO-I (Audit Policy)
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Procurement

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Allocation for Procurement vs Expenditure
2. Comments on e-procurement/e-PADS
3. Tendering process
4. Bidding document
5. Bidding process
6. Bid evaluation
7. Award of work etc.
8. Inventory management & inspections

(Procurement of goods, services, consultancy to be covered)

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
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01 October 2026 04:01:29 PM

Contract Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Legal / regulatory Compliance and risk management (Retention money, PBG, advances etc.)
2. Supplier performance
3. Billing/payment accuracy as per terms of contract
4. Performance / delivery of the contract
5. Payment certifications i.e.
    a. Validate physical progress before approval of interim payments
    b. Finality clauses (check for delays, non-compliance and enforcement of LDs)
6. Overpayments
7. Recoveries

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

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Asset Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Physical existence of assets
2. Location and condition
3. Asset register
4. Maintenance and safe custody of assets
5. Utilization
6. Valuation of assets
7. Asset utilization
8. Disposal
9. Intangible assets

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

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Monitoring and Evaluation

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. M&E Framework and System
2. PC-III
3. PC-IV
4. Final Bill
5. Financial Closure of the Project
6. Total Cost
7. Accuracy of performance monitoring (data accuracy)

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

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AAO-I (Audit Policy)
01 October 2026 04:01:29 PM

Sustainability Assessment

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition / deletion and professional judgement of DG)

1. Regulatory adherence (environmental approvals etc.)
2. Environmental performance (Carbon Emission, Waste Management etc.)
3. Social performance (Health & safety, Impact on local communities)
4. Economic sustainability (Long term financial viability)
5. Governance & reporting (ESG Disclosures etc.)

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:01:29 PM

Internal Audit

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgment of DG)

1. Existence of Internal Audit function in the Project.
2. No of Employees hired for Internal Audit
3. Internal Audit Plan whether prepared and implemented or not.
4. No of reports of Internal Audit produced during the year.
5. Implementation status of recommendations of Internal Audit Reports.
6. Presentation of Internal Audit Reports before the Project Management Board/Steering Committee and recommendations by the Forum.
7. Review, revision and updation of Internal Controls in the light of Internal Audit findings.

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

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Physical/on-Site Progress

(Give findings on Physical/on-Site Progress as per following notified SOPs)

Step 1:	Clearly establish audit objective and scope of Inspection/physical verification. The date and time must be decided in consultation with audited entity along with a representative of the entity.
Step 2:	Identification of the location/site and time schedule
Step 3:	Prepare checklist (specific points, areas etc. to be verified during inspection). This includes the identification of baseline against which progress is proposed to be monitored.
Step 4:	Notify Auditee
Step 5:	Conducting physical inspection (the audit team shall visits the site, collect evidence through observation, interviews, data, inspect the facility against established checklist). Pictorial evidence and images must also be made part of the activity.
Step 6:	Prepare report (document the findings, identify areas of conformity, non-conformity and the report shall be jointly signed with the representative of auditee)
Step 7:	Compare physical progress on ground with the financial progress (payments released)
Step 8:	Communicate the findings of physical inspection in the Project Report.

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01 October 2026 04:01:29 PM

Conclusion

(*Give conclusions here*)

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Recommendations

Give 8-10 clear and actionable recommendations. The recommendations shall clearly address the issues pointed out in the findings for facilitating meaningful discussion in PAC meetings and acceptance of such recommendations by the forum)

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AAO-I (Audit Policy)
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Appendices

Appendix-I	Audit Objectives, Scope, Methodology (*Detailed and meaningful*)
Appendix-II	Check List
Appendix-III	*(Any other details)*

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01 October 2026 04:01:29 PM

(Appendix-II)

CHECKLIST

Sr. No.	Section	Ref	Check Point
1	**Human Resource Management**	1.1	Project governance structure (Steering Committee, Board) is clearly defined, active, and effective.
		1.2	Roles, responsibilities, and reporting lines are documented and understood by all parties.
		1.3	The Project Manager has the requisite authority and competence to lead the project.
		1.4	Staffing levels (client, consultant, contractor) are adequate and match the project's current phase.
2	**Financial Management**	2.1	A detailed and approved cost baseline/budget exists and is being used for tracking.
		2.2	Actual expenditures are tracked accurately against the budget, with variances clearly explained.
		2.3	Forecasts for Cost at Completion are regularly updated and credible.
		2.4	Invoices from contractors are certified and paid in a timely manner.
		2.5	Contingency funds are managed formally, with clear justification for any drawdowns.
3	**Procurement and Contract Management**	3.1	All major contracts are in place, executed, and readily available.
		3.2	Contractor performance is actively monitored against contractual KPIs and Service Level Agreements (SLAs).
		3.3	A formal variation/change order process is in place and is being strictly followed.
		3.4	There is evidence of robust claims management and dispute resolution mechanisms.
		3.5	Procurement of materials and equipment is aligned with the construction schedule to prevent delays.
4	**Asset Management**	4.1	There is a clear plan for the handover of assets to the operations team.
		4.2	"As-built" drawings and documentation are being prepared progressively, not just at project end.
		4.3	Operation & Maintenance (O&M) manuals and spare parts lists are under development.

Sonia Singhal
AAO-I (Audit Policy)
01 October 2026 04:01:29 PM

		4.4	Training plans for the end-users and maintenance staff are defined and funded.
5	**Monitoring and Evaluation**	5.1	A comprehensive Project Monitoring Framework (with KPIs, baselines, targets) is in use.
		5.2	Progress reports are accurate, timely, and used for decision-making.
		5.3	Risks and issues are logged in a live register with clear owners and mitigation actions.
		5.4	Independent audits or reviews (e.g., cost, technical, risk) are conducted as planned.
6	**Sustainability**	6.1	All required environmental permits and licenses are in place and valid.
		6.2	The Environmental Management Plan (EMP) is being implemented on-site.
		6.3	There is evidence of monitoring for environmental compliance (e.g., water, air, noise).
		6.4	Waste management (hazardous and non-hazardous) follows the approved plan.
		6.5	The project has defined sustainability objectives (economic, social, environmental).
		6.6	Local content/employment targets are being met and documented.
		6.7	Plans for enhancing community benefits and managing negative social impacts are operational.
		6.8	Resource efficiency (energy, water, materials) is considered in design and execution.
7	**Overall Assessment**	7.1	The project is likely to deliver its intended benefits and strategic objectives.
		7.2	The project is on track to be completed within the approved budget and schedule.
		7.3	Major risks to project success are being adequately managed.
		7.4	The client/stakeholder satisfaction level with project progress is acceptable.

Sonia Shand
AACI (Valuation)
01 October 2026 04:01:29 PM

Template dated 12 February, 2026
(Version 2)
Approved for circulation among FAOs

Auditor-General of Pakistan

Audit Report on

(…..*Insert name of Entity)*
Autonomous body/Authority/Corporation)

*(**Note**: In case of large organizations having varied nature of responsibilities/functions, the FAO may conduct audit of a specific function/area/wing and prepare the report accordingly)*

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

Report No: DGA-----25-001

Audit Year ------
(Financial Year(s)----------)

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor-General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established by or under the control of the federal or a Provincial government.

This report is based on audit of (*insert name of Entity/Authority/Corporation)* for the financial year(s) (*inset financial year(s)*. The Directorate General Audit *(insert name of FAO*) conducted audit during Audit Year (*insert Audit Year*) on a test check basis with a view to make an independent assessment of the entity and provide reliable information to the stakeholder for making sound decision making. The report also aims at improving the internal controls of the entity, thereby allowing the management to take corrective action and improve operational efficiency.

The Audit Report includes key facts about the entity, audit snapshot, findings on systemic issues, conclusion and recommendation for executive action. Audit findings indicate a number of matters related to stated roles & responsibilities of the entity, financial management, human resource management, procurement, operational processes, achievements of targets/KPI and digitization.

The report was shared with the entity as well as the Principal Accounting Officer (PAO) and executive responses were evaluated before finalization this report. The report was discussed with the PAO in Departmental Accounts Committee (DAC) meeting held on (*insert date of DAC meeting*) and the outcome of the meeting has been incorporated in the report.

The Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both houses of Majlis-e-Shoora (Parliament).

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:09:03 PM

Islamabad
Dated: Month, Year

(Maqbool Ahmad Gondal)
Auditor-General of Pakistan

Department of the Auditor-General of Pakistan

Department of the Auditor-General of Pakistan is the Supreme Audit Institution of the country

Vision: A model Supreme Audit Institution adding value to national resources

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Integrity

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Public Trust

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AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

The Auditor-General of Pakistan is appointed under Article 168 the Constitution of Islamic Republic of Pakistan. The reports of the Auditor-General are laid before the legislature and are discussed by the Public Accounts Committees of the respective Assemblies. The constitutional mandate enables the Auditor-General to strengthen legislative oversight by providing an independent, reliable and objective assessment of the process of governance at the federal, provincial and district level.

AUDIT SNAPSHOT

Audit Report on (…..*Insert name of entity, Autonomous body/Authority/Corporation)*

DGA----25-001

November 2025

Why did we do this audit?

(Outline reasons for conducting audit of the entity)

What did we find ?

(Give a summary of key findings here)

Sonia Shahid
AAO-I (Audit Policy)
October 2026 04:02:03 PM

Key assessment

(Illustration/graphical representation of assessment of public value creation, operational efficiency, governance, productivity, achievements and revenue & expenditure analysis of the entity may be given here)

What did we Recommend?

(Highlight main recommendations of the report here)

(Indicative)

15,064	3.7	4 452%

Entity Summary Sheet

Description	Details
Legal Framework of Entity	
Key Responsibilities/Mandate and Objectives	
Accounting Policy	
Total Assets (Current/Longterm)	
Total Liabilities (Current/Longterm)	
Income/Revenue	
Government Grants	
Expenditure	
Receipts	
Cash Balances	
Total Investments	
Funding Sources (Govt/Donor agency)	
Total Allocations	
Total budget for Procurement	
Total expenditure on Procurement	
Was procurement made through e-PADS (Yes or No)	
Status of financial statements	
Composite (risk) Rating (derived from audit finding to provide an at-a-glance summary of entity integrity and performance) *('A' indicating highest risk)*	A B C D
Compliance Status of audit recommendations	

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AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

Note: These are indicative fields describing facts of the entity. Only applicable and relevant fields are required to be filled. Further, any other facts about the entity can be included here to give a complete picture of the organization.

CONTENTS Page no

Abbreviations and Acronyms

1. Overview of the Entity

2. Stated Mandate, Roles and Responsibilities

3. Financial Management

4. Human Resource Management

5. Procurement

6. Operational Processes, Targets and KPIs

7. Internal Audit

8. ICT and Digitization

9. Conclusion

10. Recommendations

11. Appendices

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Figures

Figure1:
Figure2:
Figure3:

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01 October 2026 04:02:03 PM

Overview of the Entity

(Give brief overview of the entity to provide a high level understanding of the organization for the stakeholders focusing on its core functions, structure and accountability)

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01 October 2026 04:02:03 PM

FINDINGS

Stated Mandate, Role and Responsibilities

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/ deletion and professional judgement of DG)

1. Adherence to mandate
2. Governance framework
3. Achievement of stated objectives and obligations
4. Legal and regulatory compliance (adherence to rules, regulations and policies)
5. Accountability and Transparency
6. Service delivery

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

Financial Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/ deletion and professional judgement of DG)

1. Budgeting and cost control (budgeted vs actual expenditure)
2. Financial reporting
3. Working capital management
4. Risk management & forecasting
5. Receipts
6. Investments
7. Payments
8. Recoveries
9. Taxation
10. Internal controls
11. Compliance with PFM Act

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

Human Resource Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. HR policy
2. Recruitment
3. Compensation & benefits
4. Training & development
5. Performance measurement

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

Procurement

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Procurement Budget vs Expenditure
2. Comments on e-procurement/e-PADS
3. Procurement of goods/services/consultancy (i.e. tendering, bidding, bid evaluation etc.
4. Award of work
5. Contracting
6. Payments
7. Inventory management & inspections

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

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Operational Processes, Targets and KPIs

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Value for money
2. Internal controls
3. Alignment of targets/KPIs with responsibilities/ Mandate
4. Quality of KPIs (specific, measurable, realistic etc.
5. Reliability of data
6. Resource Allocation
7. Service Delivery
8. Processes Optimization
9. Achievements of Target

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

Findings

Internal Audit

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgment of DG)

1. Existence of Internal Audit function in the Entity.
2. No of Employees in Internal Audit Wing
3. Internal Audit Plan whether prepared and implemented or not.
4. No of reports of Internal Audit produced during the year.
5. Implementation status of recommendations of Internal Audit Reports.
6. Presentation of Internal Audit Reports before the Board/Governing Body and recommendations by the Board/Governing Body.
7. Review, revision and updation of Internal Controls in the light of Internal Audit findings.

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

ICT and Digitization

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Processes optimization and operational efficiency
2. Data security and integrity
3. Back-up and recovery
4. Change management
5. Risk management

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

Conclusion

(Give Conclusions here)

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

Recommendations

(Give 8-10 clear and actionable recommendations. The recommendations shall clearly address the issues pointed out in the findings for facilitating meaningful discussion in PAC meetings and acceptance of such recommendations by the forum)

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

Appendices

Appendix-I	Audit Objectives, Scope, Methodology
Appendix-II	*(Any other details)*

Sonia Shahid
AAO-I (Audit Policy)
01 October 2026 04:02:03 PM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.266/AP/AGP/ACT/VOL-VI **Islamabad, the 10th February , 2026**

From

Mehmood Ahmed
Audit Officer (Accounting Policy)

To

1- Shamsul Haq, Section Officer Expenditure I, MOF, Islamabad

SUBJECT: REQUEST FOR PROVISION OF DETAILS OF ACT AND RULES

Kindly refer to Ministry of Finance letter No. 4(2)MISC/EXP-I/2025 dated 27.01.2026 on the subject.

Title, year of enactment, and brief scope of the Act/Ordinance	• The Auditor General's (Functions, Powers, Terms and Conditions of Service) Ordinance, 2001 (Ordinance No. XXIII of 2001) • Enactment date is 17th May, 2001, It came into force on the first day of July, 2001. • The scope of The Auditor General's (Functions, Powers, Terms and Conditions of Service) Ordinance, 2001 is to determine the terms and conditions of service, the term of office and the powers and functions of the Auditor-General of Pakistan and for matters connected therewith or incidental thereto.
Rules, regulations, bye-laws, or notifications framed or issued thereunder;	Nil
Details of amendments made from time to time, along with dates of their enforcement:	• Proviso added in Section 17 through Finance Act 2013. • Section 19-A inserted through Finance Act 2015 • The schedule of Pay, Allowances and Pension substituted through SRO 930(c)/2015 dated 8/9/2015
Copies or official web links to the latest consolidated versions of the relevant laws and subordinate legislation	• http://www.agp.gov.pk/

Muhammad Arshad
AAO-II (Accounting Policy)
16 September 2026 11:21:18 AM



Mehmood Ahmed
Audit Officer (Accounting Policy)

Muhammad Arshad
AAO-II (Accounting Policy)
16 September, 2026, 11:21:48 AM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 28th January , 2026**

From

Muhammad Raza Shah
Director General (Policy)

To

1- Deputy Auditor General (FAO), AGP, Islamabad

SUBJECT: REDUCING WORKLOAD OF PENDING AUDIT PARAS FOR CLEARING BACKLOG IN PAC

In order to reduce the workload of pending audit paras and clear audit findings backlog in PAC, it has been decided that FAOs shall prioritize audit findings and classify all pending paras into high risk, medium risk and low risk categories. Further, audit paras of similar/ repetitive nature shall be clubbed across entities and different years/reports i.e vertically and horizontally.

In this regard, the Policy Wing has prepared suggested guidelines for clubbing the paras to reduce the workload and backlog of audit findings/paras in the Public Accounts Committee. These guidelines were discussed with DGs in a meeting held on 27.01.2026 chaired by Additional Auditor-General (HQs/Ops) and after thorough deliberation on the issue and presentation by DGA (LG), North, Punjab, it was agreed that the FAOs will carry out an exercise to club the paras on the suggested lines keeping in view the functional and geographical jurisdiction and FAO specific conditions.

It is therefore requested that in the first stage federal FAOs may take up the exercise on the suggested lines and share outcome with FAO Wing within 15 days, following which the FAO Wing shall deliberate on the matter and accordingly take up the issue with PAC for finalising the way forward and mechanism to address reform action 12.1 of PM EGR i.e. (*the Auditor General will categorise pending audit paras with reference to the nature, size, time, and relationship with public accountability and present for decisions in the PAC*).

Fortnightly Progress reports on the achievement of reform action 12.1 may kindly be provided by FAO Wing for sharing in the upcoming meetings of the Committee on Economic Governance System, please.

Sonia Shahid
AAO (Audit Policy)
11 September 2026 02:03:45 PM

Muhammad Raza Shah
Director General (Policy)

Copy for information to:-

1- , All Field Audit Offices,
2- Director General to AGP, AGP, Islamabad
3- SPS to Addl AG (HQs), AGP, Islamabad
4- SPS to AGP, AGP, Islamabad

Muhammad Raza Shah
Director General (Policy)

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 02:03:43 PM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025 **Islamabad, the 01st January , 2026**

From

Maryam Fazal
Deputy Director (Policy)

To

1- QQ11 1, All Directors General, Field Audit Offices,

SUBJECT: FINALIZATION OF ANNUAL AUDIT REPORT

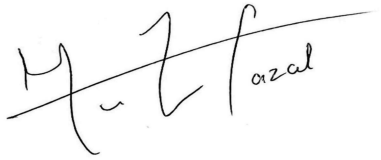
With reference to the subject, it is stated that both Internal and External QCCs for the Audit Reports 2025-26 are to be held as per the notified SOPs/time frame and the draft report will be presented to the Auditor-General of Pakistan for final review. The supervisory DAG, External DAG and concerned DG will be held responsible if any unsubstantiated, frivolous and imaginative para is recommended to be part of Audit Report.

Sonia Shahid
AAO-I (Audit Policy)
21 September, 2026, 12:24:55 PM

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Hashim Raza, Director General to AGP, AGP, Islamabad
2- Fizza Parvez Afzaal, Deputy Auditor-General (SSA/RRA), AGP, Islamabad
3- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
4- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
5- Dr. Naveeda Salam, Deputy Auditor General (QAIM), AGP, Islamabad
6- Khurram Reza Qureshi, Deputy Auditor General (DSA), AGP, Islamabad
7- Shah Rahman, Deputy Auditor General (North), DAGKPN, Peshawar Cantt
8- Ghulam Mustafa Samon, Deputy Auditor General, DAGSOUTHKHI, Karachi.
9- Tariq Bashir Chattha, Dy. Auditor General (Central), DAGCentLhr, Lahore



Maryam Fazal
Deputy Director (Policy)

Sonia Shahid
AAO-I (Audit Policy)
21 September, 2026, 12:24:55 PM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.129/PAC/C2019/VOL-I **Islamabad, the 12th December , 2025**

From

Amad Afzal Mir
Director (FAO)

To

1- Director General, DGACAESKci, Karachi
2- Director General Audit, DGALGPSW, Peshawar
3- Director General, DGASSN, Islamabad
4- Director General, DGA(WR)Lhr, Lahore
5- Director General, DGAPunLhr, Lahore
6- DG, DGAIRSKhi, Karachi
7- Director General-Admin, DGACCEISB, Islamabad
8- Director General Audit Power, DGAPwrLhr, Lahore
9- Director General, DGADSN, RAWALPINDI
10- Director General, DGAIRCNlhr, Lahore
11- Director General (DGAPNR), DGAPNR, Lahore
12- Director General, DGAWPLhr, Lahore.
13- Director General, DGASindh, Karachi
14- Director General, DGAGB, Gilgit
15- DG, DGA-BAL, Balochistan
16- Director General Audit, dgafg, Islamabad
17- Director General, DGALGMTN, Multan
18- Director General, DGALGsKhi, karachi
19- The Director General Auidt, Foreign and International, Islamabad.
20- DGA DS South, Defence Audit South Karachi,
21- Director General Audit, Works Audit Fed,
22- Mr Muhammad Usman, Director General Commercial Audit and Evaluation, Islamabad
23- Director General, Audit Postal and Telecommunication Services Lahore, Director General Audit Postal and Telecommunication Services Lahore
24- , Directorate General of Audit Works Sindh, Karachi
25- , Directorate General of Audit KPK, Peshawar
26- The Director General Audit AJK Muzaffarabad, ,
27- Director General Audit Punjab, ,
28- The Director General Audit Local Governments Punjab South Lahore, ,
29- Director Audit, Local Government Balochistan, Quetta

SUBJECT: GUIDELINES FOR PREPARATION AND SUBMISSION OF AUDIT BRIEFS FOR DISCUSSION IN PACS MEETINGS

The undersigned is directed to refer to subject noted above and to convey the directions of the Competent Authority that in future for every kind of Audit Reports i.e. Annual Audit Report/ Special Audit Report/Performance Audit Report/Forensic Audit Report/Special Study Report/Sectoral Audit Report/Information System Audit Report etc., separate Audit Briefs be prepared for discussion at PAC Forum.

02. Furthermore, Audit Briefs for Special Audit Report/Performance Audit Report/Forensic Audit Report/Special Study Report/Sectoral Audit Report/Information System Audit Report etc other than Annual Audit Report be submitted along with the printed copy of that Audit Report for discussion at PAC Forum to enhance the effectiveness and impact of Audit.

03. Therefore, all the Directors General are requested to follow the above instructions while preparing Audit Briefs without adding of Audit Paras of different types of Audit Reports in single Audit Brief for onward submission to the PAC Secretariat, National Assembly as well as Provincial Assemblies for discussion and directives of PAC please.

Amad Afzal Mir
Director (FAO)

Copy for information to:-

1- Additional Auditor General (HQs), AGP, Islamabad
2- Deputy Auditor General (FAO), AGP, Islamabad
3- Dy. Auditor General (C&EA), AGP, Islamabad
4- Deputy Auditor General (DSA), AGP, Islamabad
5- Dy. Auditor General (SSA/RRA), AGP, Islamabad
6- Dy. Auditor General (Central), DAGCentLhr, Lahore
7- Deputy Auditor General, DAGSOUTHKHI, Karachi.
8- Deputy Auditor General (North), DAGKPN, Peshawar Cantt
9- Dy. Auditor General (Policy), AGP, Islamabad
10- Director General to AGP, AGP, Islamabad
11- SPS to AGP, AGP, Islamabad

Amad Afzal Mir
Director (FAO)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 01st December , 2025**

From

Maryam Fazal
Deputy Director (Policy)

To

1- Zahid Zaman Lak, Director General Audit, dgafg, Islamabad
2- DG Audit, , Defense Services Rawalpindi,
3- u i, The Director General, DG Audit Defense Services South, Karachi
4- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
5- Kamran Mughal, Director General, DGACAESKci, Karachi

SUBJECT: POLICY DECISION REGARDING AUDIT REPORTS RELATED TO MINISTRY OF DEFENCE, MINISTRY OF DEFENCE PRODUCTION AND MINISTRY OF INTERIOR.

Sonia Shahid
AAO-I (Audit Policy)
21 September, 2026 12:19:39 PM

Kindly refer to National Assembly Secretariat Letter No.F.10(12)/2019-20/2020-PA C dated 4th July, 2023.

2. The Public Accounts Committee in its 195th Meeting dated 21st June, 2025 had directed that:

i. **The names of the companies and the proper names and specific details of contracts made for procurement etc shall not be mentioned in the Audit Paras/Briefs.**
ii. **The paras in all the Audit Reports related to Ministries of Defence, Defence Production and any sensitive nature of paras of M/o Interior shall be removed from the AGP's website and shall not be uploaded in future.**

3.It is requested to kindly ensure that the instructions of PAC are followed in letter and spirit in all future reports.

4. Further, in future, the DG Audit (Federal Government), Islamabad shall prepare separate report in respect of Civil Armed Forces (CAF) under M/o Interior as per the template for Audit Report of entities/Autonomous Bodies, Authorities and Corporations notified on 17 November, 2025 and the said report shall not be published on the AGP's website. Similar action shall be taken by DG Audit (CA&E), North and South for the entities related to Ministry of Defence Production as approved in the Annual Audit Plan.

5. DGA (FG) and DGA (CA&E) North and South are further requested to kindly provide revised copies of Audit Reports for the Audit Year 2023-24 and 2024-25 after excluding the pointed out portions for re-uploading the said reports on the AGP's website, please.

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Murtaza Khan, Deputy Auditor-General (C&EA), AGP, Islamabad
2- Tafakhar Ali Asdi, Deputy Auditor General (FAO), AGP, Islamabad
3- Khurram Reza Qureshi, Deputy Auditor General (DSA), AGP, Islamabad
4- Hashim Raza, Director General to AGP, AGP, Islamabad
5- Irum Gull, Assistant Audit Officer (IT), AGP, Islamabad

Maryam Fazal
Deputy Director (Policy)

Sonia Shahid
AAO-I (Audit Policy)
21 September, 2026, 12:19:39 PM

Office of the
AUDITOR GENERAL OF PAKISTAN
Constitution Avenue, Islamabad

No. 264/QAIM/Workshop/AMIS
Dated: 26.11.2025

1.	The D.G Audit Foreign & International, Islamabad	2.	The D.G Audit Social Safety Net, Islamabad
3.	The D.G Audit Climate Change & Environment, Islamabad	4.	The D.G Commercial Audit & Evaluation, (North) Islamabad
5.	The D.G Audit Works (Federal), Islamabad	6.	The D.G Audit, Federal Government, Islamabad
7.	The D.G Audit Inland Revenue & Customs (North), Lahore	8.	The D.G Audit Punjab, Lahore
9.	The D.G Audit Works (Provincial), Lahore	10.	The D.G Audit Local Government, Punjab (North), Lahore
11.	The D.G Audit Local Government, Punjab (South), Multan	12.	The D.G Audit Water Resources, Lahore
13.	The D.G Audit Power, Lahore	14.	The D.G Audit Petroleum & Natural Resources, Lahore
15.	The D.G Audit Postal & Telecommunication Services, Lahore	16.	The D.G Audit Railways, Lahore
17.	The D.G Audit Sindh, Karachi	18.	The D.G Audit Works (Provincial), Sindh Karachi
19.	The D.G Audit, Local Government, Sindh Karachi	20.	The D.G Commercial Audit & Evaluation, (South) Karachi
21.	The D.G Audit Inland Revenue & Customs (South), Karachi	22.	The D.G Audit KPK, Peshawar
23.	The D.G Audit, Local Government, KPK, Peshawar	24.	The D.G Audit, Azad Jammu & Kashmir, Muzaffarabad
25.	The D.G Audit, Gilgit Baltistan, Gilgit	26.	The D.G Audit, Balochistan, Quetta
27.	The Director Audit Local Government Balochistan, Quetta		

Subject: **RESPONSIBILITY OF SUPERVISORY OFFICER IN FIELD AUDIT OFFICE (FAO) FOR AUDIT PROCESS OVERSIGHT AND COMPLIANCE VERIFICATION IN AMIS**

I am directed to refer to the subject cited above and to convey the direction of Competent Authority that a Supervisory Officer (DD/Director) in a Field Audit Office (FAO) is responsible for overseeing the audit process within the Audit Management Information System (AMIS). The respective officer shall verify compliance by evaluating whether the audit criteria, conditions, causes, consequences, and recommendations are accurate and fully addressed. It is the prime responsibility of the supervisory officer i.e. DD/Director to ensure credible evidences (sufficient, relevant, reliable & objective) are attached, fulfilling FAM parameters, otherwise supervisory officer cannot forward the audit observations to the next level in hierarchy.

2. The above instruction may kindly be ensured in letter and spirit.

(ASMA IQBAL)
Deputy Director (QAI&M)

Copy to:-

1. The Deputy Auditor General (Central), Lahore
2. The Deputy Auditor General (South), Karachi
3. The Deputy Auditor General (North), Peshawar
4. The Deputy Auditor General (SSA/RRA), Local
5. The Deputy Auditor General (C&EA), Local
6. The Deputy Auditor General (FAO), Local
7. The Deputy Auditor General (Policy), Local
8. The Deputy Auditor General (QAI&M), Local

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 18th November , 2025**

From

Maryam Fazal
Deputy Director (Policy)

To

1- , All Director General of FAOs,

SUBJECT: INSTRUCTIONS REGARDING PERFORMANCE OF AUDIT TEAMS

It has been decided that each Field Audit Office (FAOs) shall maintain record of the performance and output of each audit team lead and audit team during an Audit Year based on the number of audits conducted, OS raised and PDPs approved for printing in the Audit Reports of the Auditor-General of Pakistan. During the Audit Year, the performance of audit teams shall be judged on the basis of overall percentage of OS approved for printing. This information in respect of all teams shall be made integral part of the Audit Plan 2026-27 of the FAOs and the same will be reviewed during the Audit Plan Presentations in future.

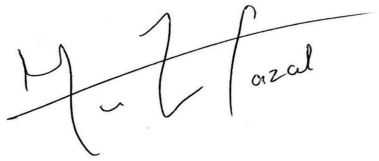
02. Further, starting from the Audit Plan 2026-27, the composition of teams shall be clearly specified against each formation/assignment on the basis of performance as per para-1 above. The teams as proposed and approved in the Audit Plan shall carry out the said audits during the year. No change in the audit teams shall be allowed during the Audit Year except with the approval of the Auditor-General of Pakistan.

Sonia Shahid
AAO (Audit Policy)
11 September 2026 01:59:54 PM

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Deputy Auditor General (DSA), AGP, Islamabad
2- Deputy Auditor-General (C&EA), AGP, Islamabad
3- Deputy Auditor General, Central, Lahore
4- Deputy Auditor General, South, Karachi
5- Deputy Auditor General, North, Peshawar.
6- Deputy Auditor General (FAO), AGP, Islamabad
7- Deputy Auditor-General (SSA/RRA), AGP, Islamabad
8- Director General to AGP, AGP, Islamabad



Maryam Fazal
Deputy Director (Policy)

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 01:59:54 PM

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT (P-II)/22-C/25 **Islamabad, the 17th November , 2025**

From

Maryam Fazal
Deputy Director (Policy)

To

1- , All Director General of FAOs,

SUBJECT: TEMPLATES OF PROJECT AUDIT REPORTS AND AUDIT REPORTS ON ENTITIES/AUTONOMOUS BODIES, AUTHORITIES AND CORPORATIONS

The Auditor-General of Pakistan has been pleased to approve following Templates:

a) Template for Project Audit Reports

b) Template for Audit Reports on Entities/Autonomous Bodies, Authorities and Corporations

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 01:58:38 PM

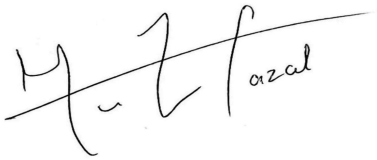
2. The templates are commissioned with immediate effect and all audits related to projects and Entities/Autonomous Bodies, Authorities and Corporations shall be reported as per the approved templates.

3. Policy Wing sincerely acknowledges with appreciation, the valuable feedback and comments received from certain Field Audit Offices (FAOs) on the draft templates. The FAOs which did not give their input and feedback are advised to contribute in such deliberations and exercises in future being field formations and users of these templates. Non-contribution by such FAOs has been noted with concern by the Auditor-General of Pakistan. List of status of contributions by FAOs is enclosed.

4. In order to develop an understanding on the templates by FAOs, the Policy Wing intends to conduct Workshops on all stations. Details regarding the schedule of the workshops and will be communicated separately, however till then in case an FAO has any query or a clarification is required, the same may be discussed with Director General (Policy).

5. It is added that these templates are flexible for any additions or revisions keeping in view the varied nature of projects and entities as well as FAOs. DGs of FAOs and DAGs are encouraged to apply professional judgment in improving the said audit reports.

6. This supersedes Policy Wing letter No.128/Audit (P-II)/22-C/25 dated 24.07.2025.



Maryam Fazal
Deputy Director (Policy)

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 01:58:38 PM

Approved for circulation among FAOs

Auditor-General of Pakistan

November, 2025

Audit Report on…… (*insert complete name of the project*) (Volume-I)

(Note: In case of a single audit report for the whole period of project, there will be no need to give reference to specific volume. However, if there is more than one report covering the project at various stages, reference like Volume I, II shall be given)

(Name of Sponsoring / Executing Agency)

Report No: DGA----25-001

(Indicate the exact period of project covered in this audit report)

Audit Year-------

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor-General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established or under the control of the Federal or a Provincial government.

This report is based on the audit of (*name of project*) executed by *(name of executing agency/Ministry/Department*). The Directorate General Audit (*name of FAO*) conducted the audit of the project during (*month, year*) for the period covering (*indicate relevant financial years here*) with a view to make an independent assessment of the project's status & performance, highlight potential gaps, issues & risks and identify areas for improvement. The report also aims at improving the internal controls system of the project, thereby allowing the management to take corrective action and improve effectiveness of the overall project management processes.

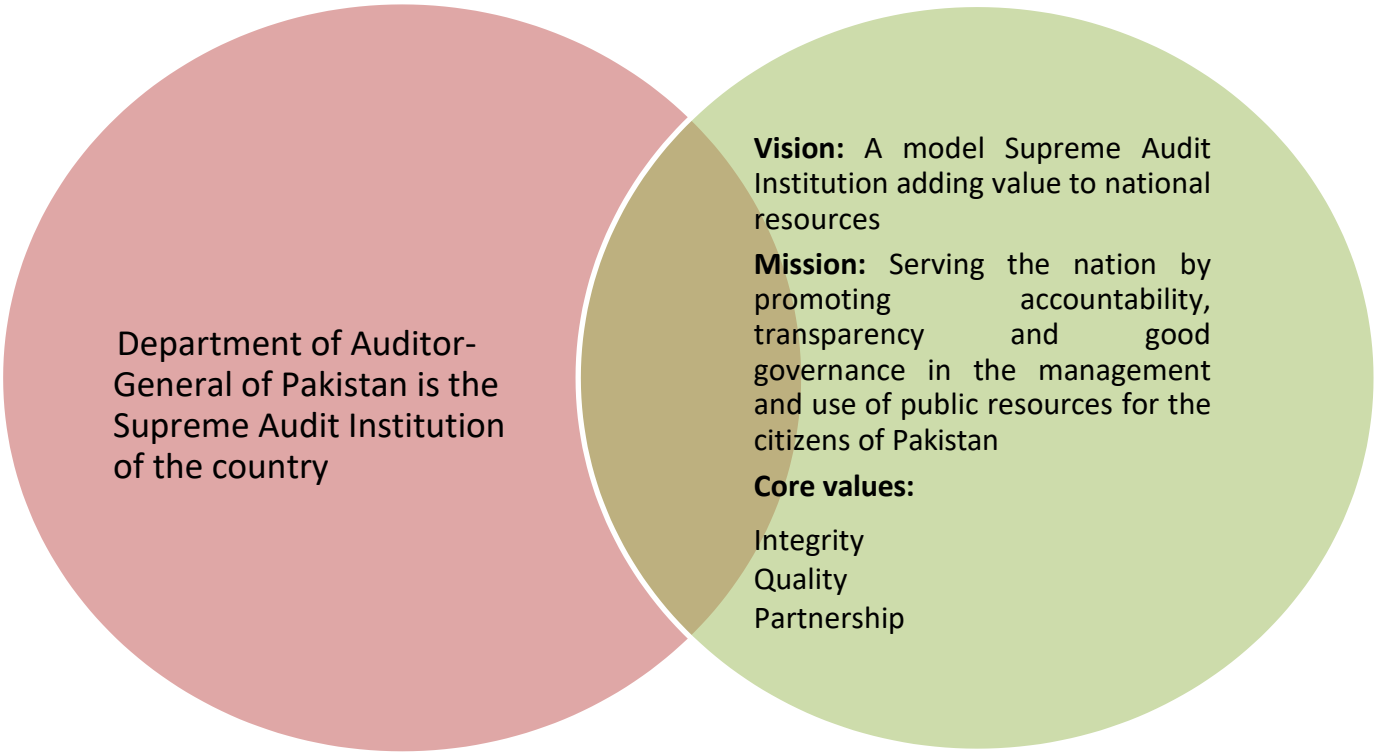
At the outset, the report provides key facts and details about the project followed by an audit snapshot summarizing the reasons for conducting the audit, findings on a various matters and actionable recommendations. The Audit Report covers a variety of aspects of the project including project objectives, project planning, Human Resource Management, financial management, procurement, contract management, monitoring & evaluation and physical/on-site progress. The report also includes conclusion and recommendations for executive action.

The report was shared with the entity as well as the Principal Accounting Officer (PAO) and executive responses were evaluated before finalization this report. The report was discussed with the PAO in Departmental Accounts Committee (DAC) meeting held on (*indicate date of DAC meeting*) and outcome of the meeting has been incorporated in this report.

The Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both houses of Majlis-e-Shoora (Parliament).

Islamabad (Maqbool Ahmad Gondal)
Dated: *Month, Year* **Auditor-General of Pakistan**

Department of the Auditor-General of Pakistan



The Auditor-General's organization is the prime institution in the country for ensuring public accountability and fiscal transparency in governmental operations. The organization aims to improve financial discipline and internal controls in the executive departments for minimizing the possibility of waste and fraud.

The Auditor-General of Pakistan is appointed under the Constitution of the country. The Auditor-General's reports are laid before the legislature and are discussed by the Public Accounts Committees of the respective Assemblies. The constitutional mandate enables the Auditor-General to strengthen legislative oversight by providing an independent and objective assessment of the process of governance at the federal, provincial and district level.

AUDIT SNAPSHOT

Audit Report on *(….insert name of the project*)

DGA----25-001 **November 2025**

Why did we do this audit?

(Outline reasons for conducting the subject audit / study)

What did we find?

(Give a summary of the key findings from the report)

Key assessment

(Any illustration/graphical representation of execution of project as per schedule given in PC-I, phase and activity-wise progress, public value creation, operational efficiency, governance, productivity, achievements, impact and revenue & expenditure analysis of the project may be given here)

(Indicative)

15,064	3.7	452%

What did we recommend?

(Give recommendations of the report here)

Data Summary Sheet

Description	Details
Project Name and Code (if, any)	
Location	
Approving Forum & Dates	
Executing Entity	
Feasibility Study	
Funding Sources (Govt/Donor agency)	
Approved cost	
Total Allocations (year-wise)	
Total Releases (Year-wise & date-wise)	
Expenditure (year-wise)	
Expenditure up to date	
Status of project i.e. Completed or Ongoing	
Cost Over-run	
Stated Completion date	
Status of PC-II to V	
Time over-run	
Scope of work (Targets / Deliverables of project)	
Sustainability	
Outcome of the project	
Physical Progress in terms of %	
Financial Progress in terms of %	
Checklist	As at **Appendix-II**
Composite (risk) Rating (derived from audit finding to provide an at-a-glance summary of project integrity and performance)	A B C D
Compliance Status of audit recommendations	

CONTENTS Page No

Abbreviations and Acronyms

1. Background and Overview
2. Project Objectives
3. Project Planning
4. Human Resource Management
5. Financial Management
6. Procurement
7. Contract Management
8. Asset management
9. Monitoring and Evaluation
10. Sustainability Assessment
11. Physical/On Site Progress
12. Conclusion
13. Recommendations
14. Appendices

Tables

Table 1:
Table 2:
Table 3:

Figures

Figure1:
Figure2:
Figure3:

Background and Overview

Give background and introduction of the project on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG. (Sub-headings can be given).

1. Brief description about the project and its overview including PC-I
2. Project objectives,
3. Intended outcome,
4. Allocation of resources,
5. Timelines and status of progress so far.

(*The purpose of background is to give the reader context and clarity of the project*)

FINDINGS

Project Objective (s)	(Whether the stated project objective(s) were fully achieved in case of completed projects. In cases of ongoing projects, whether achievement of specific deliverables in given timelines was ensured)
Objective 1: Objective 2: Objective 3: Objective 4:	(Give comments on achievement status of **each objective** as per the timelines indicated in the project document. Indicate the achievement of objective in quantifiable terms, percentages and rankings where possible. This should be an objective assessment of the achievements of the project)

Project Planning

(Whether Project goals are clear, realistic and whether they were achieved as conceived)

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Project documentation (feasibility study, PC-I and other applicable PC forms and related approval from respective forums)
2. Project schedule (adherence to timelines etc.)

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

.

Human Resource Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Hiring
2. Compensation
3. Training
4. Performance measurement
5. Placement of staff

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Financial Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Budgeting and cost control (budgeted vs actual expenditure & cost-overrun)
2. Risk management & Forecasting
3. Financial reporting
4. Releases (timelines)
5. Payment Process
6. Compliance with PFM Act
7. Taxation

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Procurement

(Give findings on the following areas, where applicable These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Tendering process
2. Bidding document
3. Bidding process
4. Bid evaluation
5. Award of work etc.
6. Inventory management & inspections

(Procurement of goods, services, consultancy to be covered)

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Contract Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Legal / regulatory Compliance and risk management (Retention money, PBG, advances etc.)
2. Supplier performance
3. Billing/payment accuracy as per terms of contract
4. Performance / delivery of the contract
5. Payment certifications i.e.
    a. Validate physical progress before approval of interim payments
    b. Finality clauses (check for delays, non-compliance and enforcement of LDs)
6. Overpayments
7. Recoveries

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Asset Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Physical existence of assets
2. Location and condition
3. Asset register
4. Maintenance and safe custody of assets
5. Utilization
6. Valuation of assets
7. Asset utilization
8. Disposal
9. Intangible assets

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Monitoring and Evaluation

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. M&E Framework and System
2. PC-III
3. PC-IV
4. Final Bill
5. Financial Closure of the Project
6. Total Cost
7. Accuracy of performance monitoring (data accuracy)

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Sustainability Assessment

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition / deletion and professional judgement of DG)

1. Regulatory adherence (environmental approvals etc.)
2. Environmental performance (Carbon Emission, Waste Management etc.)
3. Social performance (Health & safety, Impact on local communities)
4. Economic sustainability (Long term financial viability)
5. Governance & reporting (ESG Disclosures etc.)

The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Physical/on-Site Progress

(Give findings on Physical/on-Site Progress as per following notified SOPs)

Step 1:	Clearly establish audit objective and scope of Inspection/physical verification. The date and time must be decided in consultation with audited entity along with a representative of the entity.
Step 2:	Identification of the location/site and time schedule
Step 3:	Prepare checklist (specific points, areas etc. to be verified during inspection). This includes the identification of baseline against which progress is proposed to be monitored.
Step 4:	Notify Auditee
Step 5:	Conducting physical inspection (the audit team shall visits the site, collect evidence through observation, interviews, data, inspect the facility against established checklist). Pictorial evidence and images must also be made part of the activity.
Step 6:	Prepare report (document the findings, identify areas of conformity, non-conformity and the report shall be jointly signed with the representative of auditee)
Step 7:	Compare physical progress on ground with the financial progress (payments released)
Step 8:	Communicate the findings of physical inspection in the Project Report.

Conclusion



(*Give conclusions here*)

Recommendations

Give 8-10 clear and actionable recommendations. The recommendations shall clearly address the issues pointed out in the findings for facilitating meaningful discussion in PAC meetings and acceptance of such recommendations by the forum)

Appendices

Appendix-I	Audit Objectives, Scope, Methodology (*Detailed and meaningful*)
Appendix-II	Check List
Appendix-III	*(Any other details)*

(Appendix-II)

CHECKLIST

Sr. No.	Section	Ref	Check Point
1	**Human Resource Management**	1.1	Project governance structure (Steering Committee, Board) is clearly defined, active, and effective.
		1.2	Roles, responsibilities, and reporting lines are documented and understood by all parties.
		1.3	The Project Manager has the requisite authority and competence to lead the project.
		1.4	Staffing levels (client, consultant, contractor) are adequate and match the project's current phase.
2	**Financial Management**	2.1	A detailed and approved cost baseline/budget exists and is being used for tracking.
		2.2	Actual expenditures are tracked accurately against the budget, with variances clearly explained.
		2.3	Forecasts for Cost at Completion are regularly updated and credible.
		2.4	Invoices from contractors are certified and paid in a timely manner.
		2.5	Contingency funds are managed formally, with clear justification for any drawdowns.
3	**Procurement and Contract Management**	3.1	All major contracts are in place, executed, and readily available.
		3.2	Contractor performance is actively monitored against contractual KPIs and Service Level Agreements (SLAs).
		3.3	A formal variation/change order process is in place and is being strictly followed.
		3.4	There is evidence of robust claims management and dispute resolution mechanisms.
		3.5	Procurement of materials and equipment is aligned with the construction schedule to prevent delays.
4	**Asset Management**	4.1	There is a clear plan for the handover of assets to the operations team.
		4.2	"As-built" drawings and documentation are being prepared progressively, not just at project end.
		4.3	Operation & Maintenance (O&M) manuals and spare parts lists are under development.

		4.4	Training plans for the end-users and maintenance staff are defined and funded.
5	**Monitoring and Evaluation**	5.1	A comprehensive Project Monitoring Framework (with KPIs, baselines, targets) is in use.
		5.2	Progress reports are accurate, timely, and used for decision-making.
		5.3	Risks and issues are logged in a live register with clear owners and mitigation actions.
		5.4	Independent audits or reviews (e.g., cost, technical, risk) are conducted as planned.
6	**Sustainability**	6.1	All required environmental permits and licenses are in place and valid.
		6.2	The Environmental Management Plan (EMP) is being implemented on-site.
		6.3	There is evidence of monitoring for environmental compliance (e.g., water, air, noise).
		6.4	Waste management (hazardous and non-hazardous) follows the approved plan.
		6.5	The project has defined sustainability objectives (economic, social, environmental).
		6.6	Local content/employment targets are being met and documented.
		6.7	Plans for enhancing community benefits and managing negative social impacts are operational.
		6.8	Resource efficiency (energy, water, materials) is considered in design and execution.
7	**Overall Assessment**	7.1	The project is likely to deliver its intended benefits and strategic objectives.
		7.2	The project is on track to be completed within the approved budget and schedule.
		7.3	Major risks to project success are being adequately managed.
		7.4	The client/stakeholder satisfaction level with project progress is acceptable.

Approved for circulation among FAOs

Auditor-General of Pakistan

November 2025

Audit Report on

(…..*Insert name of Entity)*
Autonomous body/Authority/Corporation)

*(**Note**: In case of large organizations having varied nature of responsibilities/functions, the FAO may conduct audit of a specific function/area/wing and prepare the report accordingly)*

Report No: DGA-----25-001

Audit Year ------
(Financial Year(s)----------)

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor-General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established by or under the control of the federal or a Provincial government.

This report is based on audit of (*insert name of Entity/Authority/Corporation)* for the financial year(s) (*inset financial year(s).* The Directorate General Audit *(insert name of FAO*) conducted audit during Audit Year (*insert Audit Year*) on a test check basis with a view to make an independent assessment of the entity and provide reliable information to the stakeholder for making sound decision making. The report also aims at improving the internal controls of the entity, thereby allowing the management to take corrective action and improve operational efficiency.

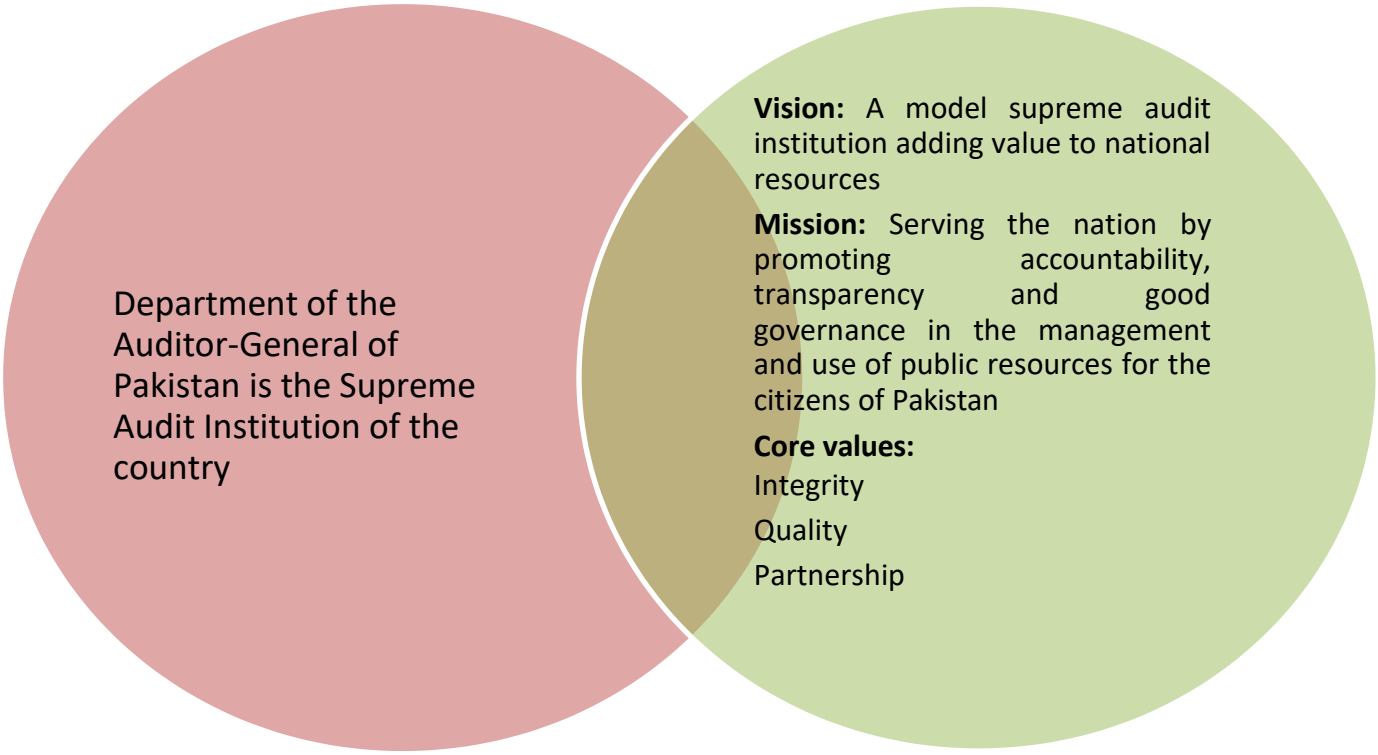
The Audit Report includes key facts about the entity, audit snapshot, findings on systemic issues, conclusion and recommendation for executive action. Audit findings indicate a number of matters related to stated roles & responsibilities of the entity, financial management, human resource management, procurement, operational processes, achievements of targets/KPI and digitization.

The report was shared with the entity as well as the Principal Accounting Officer (PAO) and executive responses were evaluated before finalization this report. The report was discussed with the PAO in Departmental Accounts Committee (DAC) meeting held on (*insert date of DAC meeting*) and the outcome of the meeting has been incorporated in the report.

The Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both houses of Majlis-e-Shoora (Parliament).

Islamabad (Maqbool Ahmad Gondal)
Dated: Month, Year **Auditor-General of Pakistan**

Department of the Auditor-General of Pakistan



The Auditor General's organization is the prime institution in the country for ensuring public accountability and fiscal transparency in governmental operations. The organization is expected to bring about improvements in the financial discipline and internal control environment in the executive departments for minimizing the possibility of waste and fraud.

The Auditor-General of Pakistan is appointed under the Constitution of the Islamic Republic of Pakistan. His reports are laid before the legislature and are discussed in the Public Accounts Committees of the respective legislative Assemblies. His mandate enables him to strengthen the legislative oversight by providing an independent and objective assessment of the process of governance at the federal, provincial and local level.

AUDIT SNAPSHOT

Audit Report on (…..*Insert name of entity, Autonomous body/Authority/Corporation)*

DGA----25-001

November 2025

Why did we do this audit?

(Outline reasons for conducting audit of the entity)

What did we find ?

(Give a summary of key findings here)

Key assessment

(Illustration/graphical representation of assessment of public value creation, operational efficiency, governance, productivity, achievements and revenue & expenditure analysis of the entity may be given here)

What did we Recommend?

(Highlight main recommendations of the report here)

(Indicative)

15,064 3.7 4 452%

Entity Summary Sheet

Description	Details
Legal Framework of Entity	
Key Responsibilities/Mandate and Objectives	
Total Assets (Current/Longterm)	
Total Liabilities (Current/Longterm)	
Income/Revenue	
Government Grants	
Expenditure	
Receipts	
Cash Balances	
Total Investments	
Funding Sources (Govt/Donor agency)	
Total Allocations	
Accounting policy	
Status of financial statements	
Composite (risk) Rating (derived from audit finding to provide an at-a-glance summary of entity integrity and performance)	A B C D
Compliance Status of audit recommendations	

Note: These are indicative fields describing facts of the entity. Only applicable and relevant fields are required to be filled. Further, any other facts about the entity can be included here to give a complete picture of the organization.

CONTENTS Page no

Abbreviations and Acronyms

1. Overview of the Entity

2. Stated Mandate, Roles and Responsibilities

3. Financial Management

4. Human Resource Management

5. Procurement

6. Operational Processes, Targets and KPIs

7. ICT and Digitization

8. Conclusion

9. Recommendations

10. Appendices

Tables

Table 1:
Table 2:
Table 3:

Figures

Figure1:
Figure2:
Figure3:

Overview of the Entity

(Give brief overview of the entity to provide a high level understanding of the organization for the stakeholders focusing on its core functions, structure and accountability)

FINDINGS

Stated Mandate, Role and Responsibilities

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG) 1. Adherence to mandate 2. Governance framework 3. Achievement of stated objectives and obligations 4. Legal and regulatory compliance (adherence to rules, regulations and policies) 5. Accountability and Transparency 6. Service delivery	(Give details of the finding. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Financial Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG) 1. Budgeting and cost control (budgeted vs actual expenditure) 2. Financial reporting 3. Working capital management 4. Risk management & forecasting 5. Receipts 6. Investments 7. Payments 8. Recoveries 9. Taxation 10. Internal controls 11. Compliance with PFM Act	(Give details of the finding. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Human Resource Management

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG) 1. HR policy 2. Recruitment 3. Compensation & benefits 4. Training & development 5. Performance measurement	(Give details of the finding. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Procurement

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Procurement of goods/services/consultancy (i.e. tendering, bidding, bid evaluation etc.
2. Award of work
3. Contracting
4. Payments
5. Inventory management & inspections

(Give details of the finding. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Operational Processes, Targets and KPIs

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG) 1. Value for money 2. Internal controls 3. Alignment of targets/KPIs with responsibilities/ Mandate 4. Quality of KPIs (specific, measurable, realistic etc. 5. Reliability of data 6. Resource Allocation 7. Service Delivery 8. Processes Optimization 9. Achievements of Target	(Give details of the finding. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

ICT and Digitization

(Give findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Processes optimization and operational efficiency
2. Data security and integrity
3. Back-up and recovery
4. Change management
5. Risk management

(Give details of the finding. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts and details of amounts (if, any) shall be indicated in the body of the finding)

Conclusion

(Give Conclusions here)

Recommendations

(Give 8-10 clear and actionable recommendations. The recommendations shall clearly address the issues pointed out in the findings for facilitating meaningful discussion in PAC meetings and acceptance of such recommendations by the forum)

Appendices

Appendix-I	Audit Objectives, Scope, Methodology
Appendix-II	*(Any other details)*

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.601/AP/TRAINING **Islamabad, the 14th November , 2025**

From

Mehmood Ahmed
Audit Officer (Accounting Policy)

To

1- Rector PAAA PAAS1, The Rector, Pakistan Audit and Accounts Academy, Lahore.

SUBJECT: TRAININGS ON E-PADS

In order to develop and enhance understanding of e-Pak Acquisition and Disposal System (e-PADS), the Auditor-General of Pakistan has directed that training courses on e-PADS be kindly be arranged for the officers/officials of DAGP including all FAOs starting w.e.f 1st January, 2026. The training shall aim at understanding the functionality of the system, real world application, case studies and learning through interactive sessions enabling the DAGP auditors to comprehensively understand the e-procurement system and carry out audit of procurements through system in future.

Quarterly compliance reports covering trainings conducted, number of participants trained and impact of the intervention may kindly be shared at quarter ending 31st March, 2026 and 30 June, 2026, please.

Muhammad Arshad
AAO-II (Accounting Policy)
16 September, 2025 14:06:31 AM

Mehmood Ahmed
Audit Officer (Accounting Policy)

Copy for information to:-

1- Arif Hussain, Deputy Auditor General (A&C), AGP, Islamabad

Mehmood Ahmed
Audit Officer (Accounting Policy)

POLICY WING

OFFICE OF AUDITOR-GENERAL OF PAKISTAN
CONSTITUTION AVENUE
ISLAMABAD

No.169/AP&SS/173-C/2017 Dated:04.11.2025

1. DG Audit Defense Services (North), Rawalpindi	2. DG Audit F & I, Islamabad
3. DG. Audit Social Safety Nets, Islamabad	4. DG Audit Climate Change & Environment, Islamabad
5. DG. CA & E (North), Islamabad	6. DG Audit Works (Federal), Islamabad
7. DG. Audit Federal Government, Islamabad	8. DG. Audit Inland Revenue & Customs (North), Islamabad
9. DG. Audit Punjab, Lahore	10. DG. Audit Works (Provincial), Lahore
11. DG. Audit Local Government, Punjab (North), Lahore	12. DG. Audit Local Government, Punjab (South), Multan
13. DG. Audit Local Government, Balochistan, Quetta	14. DG. Audit Water Resources, Lahore
15. DG. Audit Power, Lahore	16. DG. Audit Petroleum and Natural Resources, Lahore
17. DG. Audit P&TS, Lahore	18. DG. Audit Railways, Lahore
19. DG. Audit Sindh, Karachi	20. DG. Audit Works (Provincial), Sindh, Karachi
21. DG. Audit Local Government Sindh, Karachi	22. DG. Audit Defence Services, South, Karachi
23. DG. Audit CA & E (South), Karachi	24. DG. Audit Inland Revenue & Customs (South), Karachi
25. DG. Audit KPK, Peshawar	26. DG. Audit Local Government KPK, Peshawar
27. DG. Audit AJ & K, Muzaffarabad	28. DG. Audit, Gilgit-Baltistan
29. DG. Audit Balochistan, Quetta	

SUBJECT: **POLICY DIRECTIVES FOR DEPARTMENTAL ACCOUNTS COMMETTEE MEETINGS AND ISSUANCE OF AUDIT REPORT**

In continuation of Policy Wing letter No.124/AP&SS/169-C/2016 dated 26-10-2016 (copy enclosed).

2. It is again emphasized that in case of lack of response or delay in conducting DAC meeting by the PAOs, the FAOs shall approach the PAO and give a timeline for the meeting or propose a specific date for the meeting through a formal letter addressed to PAO followed by two reminders and accordingly finalize the audit report(s).

(Muhammad Rafique)
Audit Officer (Audit Policy)
Ph:051-9214652

Copies to:

1. All Deputy Auditors General for information and necessary compliance, please.

(IV)

Auditor General of Pakistan
Constitution Avenue
Islamabad

No 24 -AP&SS/169-C/2016 Dated 26 October, 2016

To

1. The Deputy Auditor General (District Audit), Local.
2. The Deputy Auditor General (Provincial Audit), Local.
3. The Deputy Auditor General (Defence Services), Local.
4. The Deputy Auditor General (FAO), Local.
5. The Deputy Auditor General (CA&E), Local.
6. The Deputy Auditor General (RRA), Local.
7. The Deputy Auditor General (Special Sector), Local.

Subject: - **AUDIT POLICIES & PROCEDURES**

The Auditor General of Pakistan has approved the following guidelines / instructions for strict compliance by all the Field Audit Offices:-

i) In case of lack of response or delay in conducting DACs by the PAOs, FAOs may prescribe a timeline by issuing a letter and two reminders and finalize audit reports, without waiting for executive response, indefinitely.

ii) While issuing letters to audit entities informing them about audit program, PAOs should invariably be asked to ensure that no undue favors are granted to the Auditors.

iii) All types of interactions with PAOs should be conducted by the Directors General only.

iv) Audit of the inventory of large formations like WAPDA, Railways, etc. should invariably be undertaken in the light of DO letter sent by the AGPs-I & II to the Federal Secretaries and Provincial Chief Secretaries, copies of which have also been provided to all FAOs by the FAO Wing of this office.

2. The above instructions may please be circulated to all the Field Audit Offices under your command for compliance.

(Tafakhar Ali Asdi)
Director General (Policy)

CC: 1) Director General to Auditor General of Pakistan.
2) SPS to Additional Auditor General-I, Local.
3) SPS to Additional Auditor General-II, Local.

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GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.APSS/172-C/2017 **Islamabad, the 17th October , 2025**

From

Maryam Fazal
Deputy Director (Policy)

To

1- All Director General, FAOs,

SUBJECT: POLICY DIRECTIVES ON DELAYED SUBMISSION OF REPORTS

The Auditor-General of Pakistan has observed that Special Audits/Performance Audits/Special Studies planned in previous Audit Years are still pending and are not being finalized despite lapse of several years. Therefore, it has been decided that the audit teams who had carried out the non-finalized audits shall not be assigned any other audit assignments unless the pending reports are finalized and approved by the Auditor-General of Pakistan.

2.The Director General concerned shall personally watch and ensure that the instructions are fully complied.

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 01:37:15 PM

Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-P-001 **Islamabad, the 16th October , 2025**

From

Maryam Fazal
Deputy Director (Policy)

To

1- All Director General, FAOs,

SUBJECT: STANDARD OPERATING PROCEDURES (SOPS) FOR PHYSICAL/ON-SITE INSPECTION BY AUDIT TEAMS

Kindly refer to the subject cited above.

2.The Policy Wing has developed a Standard Operating Procedures (SOP) for carrying out physical/on-site inspection to report physical progress by Audit Teams during Field Audit. It is therefore, requested that FAOs may kindly follow the SOPs in letter & spirit. The SoPs are appended overleaf.

Sonia Shahid
AAO-I (Audit Policy)
11 September 2026, 01:53:10 PM

Standard Operating Procedure on

Physical/On-site Inspection by Audit Teams

Step 1:	Clearly establish audit objective and scope of Inspection/physical verification The date and time must be decided in consultation with audited entity along a representative of the entity.
Step 2:	Identification of the location/site and time schedule
Step 3:	Prepare checklist (specific points, areas etc. to be verified during inspection). This includes the identification of baseline against which progress is proposed to be monitored.
Step 4:	Notify the Auditee
Step 5:	Conducting physical inspection (the audit team shall visit the site, collect evidence through observation, interviews, data, inspect the facility against established checklist). Pictorial evidence and images must also be made part of the activity.

Step 6:	Prepare report (document the findings, identify areas of conformity, non-conformity and the report shall be jointly signed with the representative of auditee)
Step 7:	Compare physical progress on ground with the financial progress (i.e. payments released)
Step 8:	Communicate the findings of physical inspection in the AIR/Report.

Roles – Responsibilities

Auditors: Responsible for planning and conducting the audit, preparing the report and ensuring that the process is systematic and documented.

In case the audited entity does not cooperate with audit, the same may be made part of AIR

Auditee Organization: Responsible for cooperating with the audit team, providing access and resources during physical inspection and signing the report.

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 01:53:12 PM



Maryam Fazal
Deputy Director (Policy)

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.APSS/172-C/2017 **Islamabad, the 13th October , 2025**

From

Maryam Fazal
Deputy Director (Policy)

To

1- All Director General, FAOs,

SUBJECT: INSTRUCTIONS ON SPECIAL AUDITS

It has been decided that in future while seeking approval of special audits and studies, the Field Audit offices (FAOs) shall provide the following information to SSA Wing for deciding upon such request.

a. Details of Legal Status of the Entity
b. Expenditure of the entity for last five years
c. In case of entities or bodies which are required to prepare Annual Financial Statements (AFS), the audited AFS for last five years.
d. Details of Compliance with Authority or any other type of audit of the entity carried out during last 5 years
e. Major Audit findings highlighting in such audit (s).
f. Details of Management action and compliance of audit recommendations

Sonia Shahid
AAO-I (Audit Policy)
11 September, 2026, 01:36:24 PM

Maryam Fazal
Deputy Director (Policy)

Copy for information to:-

1- Deputy Auditor-General (SSA/RRA), AGP, Islamabad

Maryam Fazal
Deputy Director (Policy)