



NATIONAL ASSEMBLY SECRETARIAT

No.15(1)/2024-PAC

Islamabad, the 20th March, 2025

OFFICE MEMORANDUM

Subject: PAC GENERAL DIRECTIVE NO. 1 – HOLDING OF DEPARTMENTAL ACCOUNTS COMMITTEE (DAC) MEETINGS ON REGULAR BASIS.

The undersigned is directed to refer to this Secretariat's Office Memorandum of even number dated 11th June, 2024, and to draw attention to the provisions of Section 2(q) of the Public Finance Management Act, 2019, and Regulations 6, 7(1)(u), and 32(14)(a) of the Financial Management and Powers of Principal Accounting Officers Regulations, 2021. These provisions explicitly outline the responsibilities of Principal Accounting Officers (PAOs) and their subordinates regarding financial accountability to the Parliament and its Committees, particularly the Public Accounts Committee (PAC), including the regular convening of Departmental Accounts Committee (DAC) meetings.

2. The PAC has repeatedly emphasized the importance of holding regular DAC meetings as mandated under Regulation 7(1)(u) of the aforementioned Regulations. However, it has been observed that some PAOs are not adhering to these directives, resulting in delays in resolving audit observations and undermining financial accountability measures.

3. During its meeting held on 12th February 2025, the PAC reiterated its directive that all PAOs must ensure the regular and result-oriented conduct of fortnightly DAC meetings in their respective Ministries/Divisions. These meetings must focus on:

- Implementing PAC directives and recommendations in a timely manner.
- Holding pre-PAC DAC meetings whenever their grants or audit paras are on the PAC agenda, to formulate well-considered recommendations for PAC deliberations.
- Examining audit paras and observations raised by the Auditor General of Pakistan (AGP) in Audit Reports pending review by the PAC.

4. Non-compliance with these directives and statutory obligations will be viewed seriously by the PAC and other oversight bodies. Such lapses will be treated as a breach of privilege, misconduct, and inefficiency, and will be addressed under the relevant rules.

5. All PAOs are therefore requested to strictly adhere to these directives and ensure compliance with the PAC's mandate for effective financial oversight and accountability. Regular compliance reports detailing the schedule and outcomes of DAC meetings must be submitted to the PAC Secretariat without fail.

By Order of the Public Accounts Committee.


(AURANGZEB MARRAL)
Additional Secretary (PAC)

All Principal Accounting Officers,
Ministries/Divisions/Departments,
Government of Pakistan,
Islamabad/Rawalpindi.

C.C. SPS to the Honourable Chairman, Public Accounts Committee.