

Final Draft

Government of Pakistan



PC-I

**Capacity Building
&
Institutional Development
of the DAGP**

Auditor General of Pakistan
Islamabad

**GOVERNMENT OF PAKISTAN
PLANNING COMMISSION
PC-I FORM
(SOCIAL SECTORS)**

PC-1 FORM

- 1. Name of Project:** Capacity Building and Institutional Development of DAGP
- 2. Location** *Islamabad.*
- 3. Authority Responsible for:**
- i) Sponsoring Auditor General of Pakistan/USAID
 - ii) Execution Auditor General of Pakistan
 - iii) Operation and Maintenance Auditor General of Pakistan
 - iv) Concerned Federal Ministry Auditor General of Pakistan

4. (a) Plan Provision

- If the project is included in the medium term/five year plan, specify actual allocation. Medium term/Five year Plans does not exist presently. However, necessary provision will be made in **2013-14** as per practice in vogue.
- If not included in the current plan, what warrants its inclusion and how it is now proposed to be accommodated? This is an important project and necessary allocation will be made in the PSDP **2013-14**, based on USAID grant.
- If the project is proposed to be financed out of block provision indicates The project will be funded from 5 million US\$ grant to AGP by USAID.

Total Block Provision	Amount Already Committed	Amount Proposed for this Project	Balance Available
Not Applicable	NA	NA	NA

(b) Provision in current year PSDP / ADP.

The necessary provision for the **2013-14** will be made under "Governance" heading of PSDP. The FEC will be met from USAID Grant and counterpart funding through PSDP provision.

5. Project Objectives and its relationship with the Sector Objectives

Background

The Auditor General of Pakistan (AGP) Constitutional Institution in the country for **Accountability** and **Fiscal Transparency** of the utilization of public funds and to check the possibility of waste and misuse of public resources. The Institution is responsible for bringing about improvements in the field of financial discipline in line with the international Auditing standards set by International Organization of Supreme Audit Institutions (INTOSAI) consisting of 193 countries.

The INTOSAI has entered into an understanding with the international development agencies to provide support/assistance to SAIs of developing countries. The Supreme Audit Institutions (SAIs) play an essential role in promoting Good Governance and Transparency by ensuring the accountability of public financial management.

AGP is the Supreme Audit Institution (SAI) of Pakistan and there is a priority requirement to enhance its capacity to meet emerging new challenges , with a view to ensure sustainable development.

SAI Pakistan has a Constitutional status. Constitution defines the functions and powers of the Auditor General. The Auditor General is charged with the responsibility of auditing the accounts of the three tiers of government (Federal, Provincial and District) and those on the central accounting network, the self-accounting entities and the public sector enterprises. The Auditor General's reports are laid before the National, Provincial and District legislatures and are considered in the Public Accounts Committee (PAC) of the respective legislature. The budget of the Auditor General is classified as 'charged' expenditure.

The recent Constitutional Amendment, commonly known as the 18th Amendment has increased the Auditor General's independence from the executive by protecting the tenure of the Auditor General, bringing all public sector entities within his audit jurisdiction and empowering him to determine the nature and extent of statutory audits. The AGP's Ordinance further describes the Auditor General's administrative and financial role. The law

however needs to be brought in conformity with the 18th Amendment of the Constitution for which work is in progress.

The SAI Pakistan carries out the following audit activities according to the INTOSAI auditing standards, and international best practices.

- **Financial Attest** covers broad range of governmental operations. DAGP certifies the Accounts and Financial Statements of the Federation, Provinces and Districts.
- **Regularity and Compliance Audits** are conducted under a roll over plan for all organizations at all tiers.
- **Performance Audits (VFM Audit-value for money)** primarily examines economy, efficiency, effectiveness aspects of public sector operations.
- **Special Audits and Studies** of the risk-prone or public interest areas of public sector operations are carried out by the SAI. Such audits may also be conducted on the request of the executive, the PAC or other relevant stakeholders. The final decision on whether to proceed or not on a request rests with the Auditor General.

The Auditor General provides timely and quality advice on financial and performance management and helps promote transparency and accountability in public sector operations through his services. Performance benchmarks are constantly reviewed for quality and progress on the audit work done. The benchmarks are:

- Timeliness and quality of audit reports.
- Recovery of public money at the instance of audit.
- Changes made in the system and procedures at audit's recommendations.

The SAI Pakistan continues to develop new products and refine its processes in order to meet the expectations of stakeholders, particularly the Parliament, in as much as these relate to the promotion of transparency, accountability and good governance in public sector operations.

The AGP has adopted INTOSAI Auditing Standards and Code of Ethics. The audits are based upon Financial Audit Manual (FAM) which is in line with these standards. The audit methodologies are continuously being updated alongside specific sectoral guidelines.

To institutionalize its performance benchmarks and facilitate coherence in audit operations, SAI Pakistan has introduced a Quality Management Framework (QMF) and Quality Control Framework (QCF). These frameworks are consistent with the INTOSAI and ASOSAI standards and guidelines and capture all dimensions of audit quality and apply to all stages of the audit cycle.

Project Objectives

The objective of the project is to increase accountability in relation to utilization of public funds. By providing direct government-to-government assistance, complemented by institutional strengthening technical support. This project aims to increase the capacity of the SAI Pakistan in managing sustainable development leading to audits of public expenditures consistently following international standards.

Enhanced capacity of SAI will go a long way in institutional strengthening through needed technical support. The outcomes of this project will enable the SAI to manage its resources better. Capacity will be created for continuing reforms in order to achieve more timely, accurate and user-friendly audits. The audit will ensure, inter-alia, that USAID provided funds are also utilized and audited in terms of global standards.

SAI needs to build a professional development plan which has linkages between capacity building and the AGP's long term strategy so that following objectives could be achieved:

- (i) Capacity building /quality training in traditional areas of accounting, finance and audit particularly Performance audit;
- (ii) Capacity building in emerging and future areas.
- (iii) Business Process Reengineering (BPR) and restructuring.

Capacity building would improve the professional outlook performance, facilitate the implementation of adopted international professional standards and good practices. This would lead to quality audit outputs and ultimately enhanced accountability, transparency and good governance in public sector operations.

BPR achieved through this capacity building would purge the system of existing weaknesses and bring elemental rethinking and redesigning to achieve improvements in critical measures of performance indicators like service delivery, quality, and timelines of Audit Reports. Once the system is set right, all components / segments would complement each other. Consequently, one area of activity would help in the improvement of activities in other domains. The long term objective is to build sustainable capacity to cope with immediate, emerging and future needs.

Presently, there is a requirement of focused training / orientation at various levels of Financial Audit Manual, Quality Manuals and other Guidelines already developed by the DAGP so that prevailing methodologies is clearly understood and practiced by all during the conduct and reporting of all sorts of audit and other engagements. Without such an exercise, the manuals and methodologies developed with great effort and zeal would continue to impact a lower than desired level. This project aims to carry out orientation exercise at all levels to help DAGP in the shortest possible time to audit the use of public monies and revenues, their legality and regularity, accounts of public entities, quality for financial management and reporting, and the economy, efficiency and effectiveness (performance audit) of the operations.

6. Description, Justification and Technical Parameters

Project Description:

Over the years a number of impressive departmental efforts have been launched in the country, to increase the capacity of SAI Pakistan in managing fiscal transparency in governmental operations. Augmenting the capacity of SAI is required to sustain these efforts for effective audits of public expenditures consistent and competitive with international standards. Efforts and measures in the past were taken to enable the AGP to manage resources and continuously build its capacity in order to achieve more timely, accurate and user-friendly audits. At the policy level it is recognized that modern accounting systems and new audit methodologies are crucial for good financial governance.

Re-engineering of economic and financial management functions in Pakistan requires adoption and implementation of a modern accounting system designed according to internationally recognized accounting principles and standards, through the use of modern information technology to ensure availability of relevant, accurate and timely information required by managers and PACs . Professionalism in the elements of its civil services, which deal with financial and economic management, and inclusion of key competencies in their training is also obligatory.

In recent past the Project for Improvement of Financial Reporting & Auditing [PIFRA] was the main initiative launched to improve the accounting and auditing with major focus on aligning public sector accounting, auditing and financial management functions with international best practices. The project has substantially contributed in revising the procedures and processes, introducing technology and automation of accounts reporting. PIFRA project has contributed a lot in streamlining the auditing and financial managements and transformation from the erstwhile traditional and manual work methods to modernised and computerized operations. The improvement under PIFRA requires a much higher level of professional capability for its implementation and sustainability. The capacity development under PIFRA project however could not fully meet the broader needs.

The USAID input will help to raise standards in the context of its global agenda for assisting developing countries. The public sector auditors need to be more skilled on the lines required by oversight accountability in development perspective of donor agencies as well. From the development perspective of donors, additional capacity building exercises could revolve around vital areas like Certification of (donors) Projects / Programs Accounts and Financial Statements, Fraud Examination, Financial Analysis, Financial Modeling, Audit of Emergency/Rehabilitation assistance, Procurement, Contract Management, Energy Management, Public Private Partnership IT/IS and e-Governance and even the Performance Audit also as it is the audit of the day and SAI Pakistan far behind in its techniques/ requirements.

In this scenario the need for capacity building is felt with a focus on auditing standards laid down for USAID funded projects, for keeping in view heavy amounts of funding and actual requirements of oversight accountability and assessment of outcomes and targeted impacts.

Justification

A Needs Assessment exercise was carried out as a part of the capacity building and institutional development initiative of the DAGP in order to enhance the capability of the organization to achieve its constitutional objectives. The purpose of the exercise was to examine all aspects of DAGP with a view to understanding prevailing scenario, identify the gaps and their causes by using some revered framework/standards so that a comprehensive strategic plan could be devised, given the resources likely to be made available by donors.

The Needs Assessment exercise included participatory activities like identification of sample offices to be examined, designing questionnaires for each domain under examination, conducting interviews, focus groups and other discussions with DAGP top management, review of documents, etc. These activities formed the basis for deliberations and subsequently for analysis and recommendations.

The major recommendations of the Need Assessment exercise are as follows:

- Improve Organizational Independence
- Improve Financial Independence
- Devise Compréhensive Communication Strategies (Internal & External)
- Improve Internal Governance
- Develop Professional Capacity
- Re-engineer Business Processes
- Put in place a mechanism for Monitoring Audit Feedback

This project will facilitate the AGP in strengthening its project audit capacity and other emerging areas like Performance Audit, Forensic Audit, Energy, Environment, Procurement, Public and Private Partnership, Public Debt, and

Information Systems including certification. This project will support the Government of Pakistan (GOP) in achieving following key outcomes which will help to materialize the future targets of the AGP.

- Consistent, timely reports and high quality audits of public funds, including necessary audits of USG funds provided through government to government agreements;
- Developing a continuous, sustainable development plan for the AGP professional staff through the strengthening of the management capacity, and operational independence of AGP;
- Respond to challenges emerging from the governance systems and global trends;
- Maximize the value of Auditor General's Office by conforming to international best audit mechanism; and
- Linkages between capacity building and the AGP's long term strategy.

The country cannot afford to continue with sporadic approaches if capacity building initiatives are to be sustainable and to create long-term impact in meeting local needs and fulfilling International obligations.

In accordance with the international pronouncements of the IINTOSAI capacity building should be endogenous, stemming from within and managed by the SAI of the country i.e. AGP. In the current environment, non-availability of adequate resources and the financial cuts made by the GOP during the past many years, hampered the ability of the AGP to properly plan, design, prepare, manage and execute its capacity development initiatives. This project will provide financial and technical resources that will support AGP in establishing and managing its professional capacity building programs. Activities to achieve the key results include updating the curriculum of the Audit and Accounts Training Institute (AATI) and identifying alternative financial resource, both, self-generated and by other donors.

Technical Parameters

This project will augment the technical auditing capacity of the AGP's department and fulfil donor requirements through targeted assistance for:

- Capacity building of the officers of the SAI for optimal utilization of the INTOSAI standards in accountability of Public Financial Management through international professional institutions; including U.S. Government Accountability Office (GAO);
- Revision of the existing training curriculum for AATI focusing on Improvement of Internal Governance and Re-engineering Business Processes based on the INTOSAI standards / international best practices in collaboration with partners like the INTOSAI Development Initiative (IDI) and others;
- Support for specialized audit training and institutionalizing improved, long-term and short term training plans;
- Development of a risk-based auditing capacity in financial, performance auditing, forensic auditing, IT auditing, and specialized auditing such as energy distribution, communication strategy, environment and procurement auditing;
- Capacity building of AGP staff through enhancing their professional qualifications;
- Capacity development for using Computer Assisted Accounting and Auditing Techniques for the purpose of Audit Management Information System (AMIS) being developed under PIFRA;
- Integrating financial control with regular audit, creating nexus with value for money audit;
- Professional support through provision of consultants for revision of curriculum/modules initiation of BPR exercise, and
- Increasing public awareness through dissemination of AGP reports for public consumption and access to AGP audits. These reports be posted/upload on AGP website and if possible on social media webpages for general consumption of the public and other stakeholders.

This project will provide targeted capacity building with a focus on audit of USAID funded projects as well with two aspects i.e., the heavy amounts of funding and actual requirements of oversight accountability, and assessment of outcomes and targeted impacts. This project will also target the Training Wing to expand the technical training and preparation of professional staff to

undertake specialized audits and improve the usefulness of audits for the GOP and public users. These efforts will contribute in strengthening the overall institutional ability of the AGP to conduct audits and fulfill its mandate to identify, report, and publicize spending irregularities. The project will also focus on capacity development in specialized areas of IT by procuring the new and specialized software developed and subsequently utilization of these in producing specialized audit reports. A minimum training consisting of how to easily file and record documents, input, save and retrieve data, the use of emails, the use of internet, how to prepare power point presentations to provide clarity and visual representation on the data being reported upon, and printing documents will be provided to all the audit staff.

The functioning of AGP requires high and specialized levels of knowledge and skills in the functionaries. About 1500 qualified officers and personnel assist the Auditor General in the discharge of these responsibilities. This cadre needs continuous updating and acquaintance with the new approaches and techniques being innovated in the field of audit.

- Manage capacity building strategically rather than on the existing ad hoc approach basis, and
- Provide USAID the opportunity to work strategically in partnership with the AGP for its sustainable development.

Implementation Mechanism

A PMU will be established to implement the Project which will be headed by a Project Director. All the financial and administrative powers will rest with the AGP. A Steering Committee having representation of all stakeholders including the donors will be formed to implement the project. The composition of the Steering Committee will be as follows:

1	Addl. AGP	Chairman
2	DAG (A&C)	Member
3	DG (AATI)	Member
4	USAID	Member
5	Project Director	Member
6.	Director (Admn)	Member/Secretary

Steering Committee will regularly review implementation status of the project on quarterly basis . All the decisions on technical matters including annual work plan etc., will be taken by the Steering Committee. The ToR of Steering Committee is attached at annexure-IV.

The Project Director will implement all the decisions/directives of the Steering Committee. The responsibilities and duties of the PMU will be as under:

- Coordinate with the AGP, USAID (donor agency) and other stakeholders on strategy and policy matters to ensure proper implementation of the project;
- Identify training needs and requirements to further develop the programme components and requirements; managing actively the scope of the Program according to changing strategic environment;
- Coordinate and work out frameworks, regulations, policies, and procedures necessary for effective auditing.
- Prepare the inventory of the long term and short term training courses/ facilities available internationally;
- Propose best training model for selected fields;
- Enhancement in national training programmes by revising/updating the existing curriculum of professional trainings in the field of audit in line with promoting accountability, transparency and good governance in the management and use of public resources;
- Coordinate with relevant international training institutions/ departments/ agencies for implementation of approved capacity building plan;
- Ensure the utilization of funds within the mandate given in the PC I;
- Facilitate the selected trainees to avail the project funded training programmes and other fellowship programmes offered by international institutions like United States Government Accountability Office (GAO) and other similar institutions / organizations;
- Periodical collection / dissemination of information relating to project implementation;
- Administrative and financial management of the project;

- Prepare bi-annual plan to achieve the objectives and implementation strategy for the approval of steering committee;
- Prepare periodical progress reports to fulfill the legal obligation on its part;
- Prepare comprehensive plan to avail the planned training programmes in stipulated time period;
- Undertake any other assignment as desired by the AGP/USAID.

Principles 3 & 6 of the Mexico Declaration stipulate that SAIs are required to be free from interference from the Legislature and Executive in the selection of audit issues, planning, conducting, reporting and follow-up of their audits, and organization and management of their office. The implementation mechanism for this program has been designed to support this key international declaration by provision of funds annually, for the preparation and implementation of the capacity building program.

The funds will be disbursed upfront annually to enable the AGP to:

- Prepare comprehensive and practical human resource development and management plans aligned with the strategy,
- Manage resource allocations from both the GoP and USAID,
- Efficiently plan and manage constrained financial resources for capacity building,
- Protect activities from in-the year budget cuts which hamper timely capacity building,

Scope of Work

The project aims at adding value to national resources by promoting the highest standard of legislative oversight by improving the internal and external audit, audit through IT, automation and performance audit in accordance with generally accepted auditing standards (GAAP) . The standards require performing audit to obtain sufficient, appropriate, valid and reliable evidence to provide a reasonable basis for findings and conclusion for optimal utilization of public funds. The project also aims at introducing the concept of need responsive integration of capacity building to promote good governance effectively across the country. The short term and long term

courses will be conducted in collaboration with recognized international institutions in the relevant fields.

In order to define the parameters of capacity building of the DAGP, a tentative training plan is developed keeping in view the following criteria:

- (a) Geographical coverage
- (b) Coverage staff by categories
- (c) Types and variety of training for different cadre across provinces

Proposed Training Plan for Senior, Middle and Junior Level Managers and Supporting Staff

Level	Proposed Courses	International/ Local	No. of persons to be trained	Punjab/ ICT	Sindh	KPK	Baluchi stan
Senior Managers	<ul style="list-style-type: none"> ○ Executives Training Courses on ○ Public Debt ○ Public Private Partnership ○ Privatization ○ Environment ○ Energy Distribution ○ Forensic Audit ○ Social Safety Net ○ Procurement and Contract Management ○ E-Government , IT and IS Audit 	International/ Local		30	20	10	10
	Study tours	International		20	10	5	2
	Joint audit with different SAs	International		20	10	5	2
	Financial Seminars for Senior Managers	Local		50	30	20	10
	High Performance People Skills for Leaders	Local/LUMS		20	20	10	5
	Negotiating and Influencing for Senior Managers	Local		20	15	10	5
	Investment Managers: Fixed Income and Bond Portfolio Management	Local in collaboration with Finance Division		10	10	5	5
Middle Managers	Asset Pricing	International		5	3	2	1

	Certificate in Project Management	Local		50	30	20	10
	Introduction to Computational Finance and Financial Econometrics	Local in collaboration with LUMS and PIDE		100	50	50	20
	Chartered Financial Analyst (CFA)	Local		10	5	5	5
	Association of Chartered Certified Accountants	Local		30	10	10	10
	Understanding Economic Policymaking	Local in collaboration of Finance Division		100	50	50	50
	Audit of Emerging Areas	International/Local		300	50	50	50
	Preparation of Audit Plan and Criteria	Local		100	100	50	50
	Audit evidence	Local		100	50	50	30
	Preparation and maintenance of Permanent files	Local		100	50	50	30
	Introduction to NAM and FAM	Local		100	50	50	50
	Introduction to ACL/SAP R3	Local		100	50	50	50
	Study Tours	International		10	5	5	5
	Joint mission audit with different SAIs	International		10	5	5	5
Junior Managers	Introduction to ESTACODE	Local		500	100	100	100
	Service matters	Local		500	100	100	100
	Leave Rules	Local		100	100	50	50
	Preparation of Audit Plan	Local		500	300	200	100
	Rules of Business	Local		100	30	20	10
Support Staff	Certificate Course in MS Office	Local		1000	500	500	300
	Introduction to MS Office, ACL, SAP R-3	Local		500	300	200	100
	Short Courses in development of Audit Criteria	Local		500	300	200	100
	Introduction to Secretariat Instruction	Local		100	50	20	10
	Rules of Business			50	30	20	10

Training Needs of DAGP

The DAGP understands and realizes the importance of continuing Professional Development that needs to be implemented aggressively. The

training needs to be imparted at all levels. It should include capacity building of the upcoming breed of young officers especially in sensitive areas i.e. how to deal with PAC, media, sensitive information, etc., and to the middle level audit managers to sharpen their professional skills. The senior managers should also update their knowledge through executive courses at reputed/quality professional institutions.

At the support staff level, good communication skills are critical to synthesize and transmit the information to senior managers. Accordingly, the DAGP plans to provide technical training to equip auditors with the methodological knowledge and skills training needed to plan, conduct and report on whatever type of audit (compliance, financial or performance) the individual auditor is expected to perform, and to do so efficiently and at a high level of quality.

The department does not have sufficient capacity (both qualitative and quantitative) in the use of ACL (Audit Command Language), the Software package being used by the DAGP as a tool to analyze the financial data of the three tiers of the government i.e. federal, provincial and district. ACL is also being used for analyzing revenue collection data of the FBR. In order to increase the use of ACL for financial analysis of government owned organizations and elsewhere, more trainings are required to be conducted like short courses on the orientation of ACL software with live data of any organization.

To develop professional capacity of the DAGP staff, the department requires technical and financial support being offered by international donors. Specialized skills and expertise is required to conduct Performance Audit since it is a knowledge-based activity, and high quality work is of great importance, therefore, special competences are required in officers/officials conducting it. This investigatory discipline requires flexibility, imagination and analytical skills. Moreover, since excessively detailed procedures, methods and standards may hamper the effective functioning of performance auditing, high level of auditor's judgment is also required. Due to the expanded mandate of the DAGP and increased requests for performance auditing from the government, it is essentials that more incumbents may be systematically and rigorously trained in this discipline to ensure quality audits.

Effective training of DAGP officers/staff in communication skills is essential for a successful career, satisfying relationships and a personal sense of accomplishment. The incumbents may be required to undergo training to develop and improve communication skills related to their various roles in the organization. These may include presentation and Public Speaking Skills and Interpersonal Skills.

Immediate trainings in emerging audit areas are needed so that DAGP officers can be kept abreast with developments in these fields and to provide them with the necessary skills, knowledge and abilities to conduct / guide their teams on quality audits. The areas requiring immediate attention are:

- Public Debt
- Public Private Partnership
- Privatization
- Environment
- Energy Distribution
- Forensic Audit
- Social Safety Net
- Procurement and Contract Management
- E-Governance, IT and IS audit

The assessed needs may be met through:

- (i) Building capacity in emerging and future areas that might entail sending staff to quality education and training institutions at home and abroad,
- (ii) Strengthening international exchanges at all levels that may act as a catalyst and speed up such initiatives

(iii) Many officers especially those who are foreign educated may be called upon to mentor the field staff, train them and help build departmental capacity. Such officers may lead teams and be invited to speak in the training classrooms.

(iv) DAGP may avail the financial and technical assistance offers being made by donors and explore further opportunities for collaboration.

Capacity building plan

Professional capacity development refers to skills and knowledge attained for both personal development and career advancement.

Professional development encompasses all types of facilitated learning opportunities as well as informal opportunities. There are a variety of approaches to professional development, including consultation, coaching, mentoring, reflective supervision, technical assistance etc. According to the Needs Assessment Report, DAGP needs to develop an integrated program to cater for deficient skills, imparting a deeper understanding of its structures and functions that could help the incumbents become value added well rounded professionals.

In order to bring sustainability in the capacity building plan, a policy would be introduced to ensure that auditors routinely undergo training to continuously maintain and enhance their professional capabilities. Since DAGP has commitment to life-long learning, the capacity building plan will be detailed by weeks and months, and education objectives should be determined for a year or a longer period. It would ensure that there should be a mechanism in place to ensure that all auditors take part in training. In order to improve the knowledge and know-how of staff and help them deal with the increasing diversity of the tasks required to be undertaken, they should have the opportunity to benefit from external training courses, internships, or secondments – including the opportunity to participate in joint audit missions with other SAIs.

The proposed training plan would also bring improvement in the curriculum of training. The focus of training would be on improvement in the skills of the auditors than to the just theoretical aspects. The level of competence required in each training needs to be enhanced so that maximum benefits can be achieved from this activity. For example, during the audit of commercial public sector organizations, the knowledge of costing accounting is required. During the training on this particular area, instead of emphasis on the calculation of different cost elements the more time would be devoted on the applications of different cost accounting concepts from managerial point of view. From the audit point of view, it is more important to know that with the change of a specific technique what undue benefits the organization will get. Further, instead of stressing on calculation of financial ratios, the focus should be on how variation in the ratios can be interpreted and how it is of any help for the organization

The implementation of IPSAS in Public Sector organizations is another important area. There are certain standards which are straight forward but there are certain standards which require more professional judgment while recognizing them in the financial statements. The Accounting Provisions, Contingent Liabilities, Revenue Recognition and Employees Related Benefits are some of standards which fall in this category.

The proposed training plan is prepared for different tiers of DAGP staff including senior management (BS: 20-21), middle management (BS: 18 – 19) , junior officers (BS: 16-17) and the support staff (BS- 11-15-13). Following proposed training plan is developed keeping in view the priority needs of different cadre's staff. It is conceived in a way that the resources are utilized in the optimal manner and training is focused on developing knowledge and skills in areas of greatest importance.

Training at senior level

Senior officers may attend Workshops, Seminars, and short courses on management/professional development including training programs on emerging and future audit areas locally and abroad. They may also be assigned other responsibilities like leading peer reviews, participating in high level exchanges and strategic attachments.

Training at middle level

The middle level managers are directly involved in execution of budget, trainings, locally and abroad, in emerging areas such as Debt auditing, Environmental auditing, Forensic Auditing etc. and research techniques are to be included as well to meet the current and emerging challenges of the future. The NAM/FAM, SAP/R3 – HR and FI, ACL etc. are technical areas and need time to be absorbed , therefore, repetitive and refresher trainings, locally and abroad, are required and conducted throughout the year. Apart from professional courses, some fresh areas such as public speaking, official presentation, social skills, communication skills etc. are yet to be added to the existing list of trainings being imparted in the DAGP.

Training at junior level

The DAGP attaches great importance to the training of staff at junior level, as in the government functioning, they initiate the proposal and process the cases in the light of relevant rules and regulation and gather audit evidence during execution of audit. These professionally trained auditors will change the perception about the audit department by producing quality audit reports. There are number of areas where they can be trained like short and mid-range courses on preparation of Audit Plan, IPSAS, INTOSAI Auditing Standards, preparation of Permanent Files and recording Audit Evidence. In order to improve the official working of offices, there is need to inculcate training in service matter like introduction to ESTACODE, Service matters, leave rules, preparation of pension, Rules of Business etc.

Training to support staff

At the support staff level, good communication skills are critical to synthesize and transmit the information to senior managers. The DAGP plans to provide them technical training intended to equip them the methodological knowledge to plan, conduct and report on whatever type of audit (compliance, financial or performance) the individual auditor is expected to perform, and to do so efficiently and at a high level of quality. They will also be provided training in MS Office, ACL, SAP and short courses in development of Audit Criteria, maintenance of files, introduction to Secretarial Instructions, preparation of summaries to be submitted to the competent authorities.

Human Resource Management Information System HRMIS

The maintenance of efficient database and HR information system would provide timely information regarding the qualification and experience of employees, help in identification and development of critical skills and link it with training policies, prepare training plans based on training needs assessment and monitor status of their implementation, facilitate career and succession planning for individual employees, and prepare performance evaluation reports based on performance data collected from AMIS. The DAGP plans to establish an efficient HRMIS to link human resource data with training requirements and prepare optimal training plan which would meet the essential capacity requirements of operational activities. With HRMIS, the complete profile of each employee would be available along with his

qualification, experience, the detail of assignments completed and in hand and training obtained in the past. The integration of HR data with HRMIS would make possible that future business strategies of the department are HR-driven. In order to develop HRMIS, necessary hardware would be included in this project amounting to US\$ 50,000.

Long Term Training

Institutional strengthening being the explicit aim of the project, it becomes quite evident that only by means of upgrading the skills and knowledge / qualifications of professionals as well as staff engaged in internal / external audit of various departments, can the objectives be achieved. The quality of such staff must be kept at frontiers of knowledge necessary to perform their tasks. This will be done through six types of training modules.

Short Term Training

- Improvement in the in-service training (Revision of curriculum of local training institutes in line with international standards of INTOSAI);
- Short term foreign training (Post-graduate diploma/ certificates courses);
- Fellowship programmes with international professional institutions including US Government Accounting Office [GAO];
- Seminars / workshops on specialized audit in the country and abroad;
- Capacity Development in specialized field of IT such as CAAT / ACL (AMIS),SAP R/6 ERP, CISA / system security, specialized software packages developed by various countries for their own use.
- A minimum training consisting of how to easily file and record documents, input, save and retrieve data, the use of emails, the use of internet, how to prepare power point presentations to provide clarity and visual representation on the data being reported upon, and printing documents will be provided to all the audit staff.

High level exchange visits

High level exchange visits by the Senior Management of the Audit Department of Pakistan with the International Audit Departments and renowned Institutes of Audit & Management of the world will be arranged. This would ensure that development taking place elsewhere in the field of Audit is introduced in Pakistan timely and in an effective manner.

Revision of Curriculums

Main elements would incorporate in developing an effective curriculum of staff training and development for local training. Local staff training will emphasize crucial methods and techniques at both macro and micro levels. The objectives of updating the curriculum will be as follow;

- To introduce recent global developments in the field;
- To train in the application of the thought techniques to actual problems;
- To make them acquainted with automation and the use of new techniques and software used internationally or required in auditing donor funded projects.
- Guidelines for the refinement and dissemination of Annual Report (to DAGP) related training and research development will be developed and widely circulated among all stake holders and Audit Departments for streamlining the reports.

The exact requirement of nature and type of Short & Long Terms training slots cannot be estimated at this point of time. These trainings need to be aligned with the requirements of audit of emerging areas. After approval of the Project a detailed requirement of Long Term and Short Term training needs will be estimated which will be implemented after approval by the Steering Committee.

Equipment / Vehicles etc

Necessary equipment, machinery and vehicles will be procured out of the US Grant. The details are at Annexure-I.

Provision of one 1300cc car; one 1000-cc Car; a 12 seater vehicle and a Motor Cycle has been made in the project. 1300cc car would be allocated to the Project Director for operation of project and 1000-cc to the Deputy Project Director. The 12 seater vehicle will be used for the movement of the trainees and the participants of seminar/workshops and logistic support for the PMU management. Motor Cycle will be under the use of dispatcher rider.

Specifications of hardware & equipment are placed at Annexure-II.

7. Capital Cost Estimates:

(Summary of Cost)			(Rs. In Million)
Year	Local	USAID Grant	Total
2013-14	14.964	258.085	273.049
2014-15	15.258	241.915	257.173
2015-16			
Total	30.222	500.000	530.222

Pay and Allowances of Project Management Unit will be met out of Local cost to be funded through GOP. The expenses relating to Travel & Transportation, Procurement of Equipment & Vehicles, Operating & Maintenance cost, Consultants remuneration and Local & Foreign Training Cost will be met out of USAID Grant in Aid.

- i) Date of Estimation: Market prices December 2012
- ii) Basis of determining the Capital Cost: Prevailing market rates
- iii) Year– Wise estimation of Physical activities:

Sr.No.	Item	No/Qty	Year I	Year II	Total
1	Recruitment				
	Project Director	1	1	0	1
	Deputy Project Director	1	1	0	1
	Accounts Officer	1	1	0	1
	Assistant Accounts Officer	1	1	0	1
	Assistant	1	1	0	1
	PA to Project Director	1	1	0	1
	Stenographer	1	1	0	1

	Steno typist	2	2	0	2
	Driver	2	2	0	2
	Dispatch Rider	1	1	0	1
	Photocopier/Machine Op.	1	1	0	1
	Naib Qasid	3	3	0	3
	Frash	1	1	0	1
2	<u>Procurement</u>				
	<i>Equipment</i>				
	Computers	5	5	0	5
	Laptops	8	8	0	8
	Multimedia	1	1	0	1
	Printer	5	5	0	5
	Networking/Internet	1	1	0	1
	Color Printer	1	1	0	1
	Photocopier	2	2	0	2
	Scanner	2	2	0	2
	Telephone Exchange	1	1	0	1
	Water Dispensers	1	1	0	1
	Camera	4	4	0	4
	Television	5	5	0	5
	Fridge	2	2	0	2
	Video Conference Sys	5	5	0	5
	Public Address Sys. For 20 persons	1	1	0	1
	Surveillance system with digital recorder	1	1	0	1
	Lamination Machine	1	1	0	1
	Fax	2	2	0	2
	UPS & Batteries	2	2	0	2
	Furniture	L/S	All	0	All
	<i>Vehicles</i>				
	Car 1300 CC	1	1	0	1
	Car 1000 CC	1	1	0	1
	Coaster 13 Seater 2000 CC	1	1	0	1
	Motorcycle	1	1	0	1
3	<u>Consultants</u>				
	Consultant (HR)	1	1	0	1
	Consultant (M&E)	1	0	1	1
	Governance Specialist	1	1	0	1
	Business Processes Specialist	1	1	0	1
4	<u>Training/Seminars/High Level Exchange Programme</u>				
	Research & Development	-	-	-	-
	Long Term Training	20	10	10	20
	Short Term Training	40	20	20	40
	Fellowship Programme	10	5	5	10
	Seminars/ Workshops	10	5	5	10
	High Level Exchange Visits	8	4	4	8

	Strengthening of PMU for NIPFAA	-	-	-	-
5	Development of Guide Lines (3000 Copies)	1	-	-	-

Year wise / component wise financial phasing

(Rs. In Million)

S.No	Title	Year I	Year II	Total
1.	Pay of Officers and Staff	5.880	6.174	12.054
2.	Allowances	9.084	9.084	18.168
3.	Travel & Transportation	5.000	5.500	10.500
4.	Procurement (Equipment)	21.165	0.100	21.265
5.	Vehicles	7.580	0.000	7.580
6.	Operating Expenses	9.350	7.033	16.413
7.	Consultants	3.690	1.230	4.920
8.	Training/Seminars / High Level Exchange Programme*	210.370	228.052	439.422
9.	Development of Guide Lines	0.900	0.000	0.900
Total		273.049	257.174	530.222

Detailed estimates of capital cost are given at Annexure-III.

8. Annual Operating and Maintenance cost after Completion of the project: It will be met out of regular budget of DAGP.

9. Demand and supply Not applicable.

10. Financial Plan and mode of financing

i) USAID Grant US\$ 5 million, Rs. 500.000 million (94.3%)

ii) Counterpart funding Rs. 30.222 million (5.7%)

Note: Conversion Rate Rs.100 per US\$

iii) Total Cost. Rs. 530.222 million (100%)

11. Project benefits and analysis

i) Financial

This is a Capacity building project of DAGP hence the utilization of Public

financial resources will improve. There would be phenomenal increase in the economic & social benefits as a consequence of improved fund utilization resulting from improvement in quality of audits and timely submission of reports to the legislature and the government. It will contribute in promoting accountability, transparency and good governance in the management and use of public resources. It will lead to elimination of wastages, pilferage and corruption in the utilization of Public funds.

The project will improve institution's efforts to develop a sustainable approach to delivering consistent, high-quality audits, sustainable systems, and will ensure the optimal utilization of development spending geared towards improving the delivery of services – such as water, sanitation, energy, transport, healthcare and education.

Achievement of MDGs through better utilization of public funds.

Creation of employment of 19 personnel during the project life.

No negative impact on environment

The delay in implementation of project would result into cost escalation.

- ii) Social benefits with indicators
- iii) Employment generation (direct and indirect)
- iv) Environment impact
- v) Impact of delays on project cost and viability

12. Implementation Schedule
(including starting and completion dates)

- a) Indicate starting and

The project would be completed in 24 months.

1st July, 2014 to 30th June, 2016.

completion date of the project.

b) RBM Indicators

RBM Indicators

S. No.	Input	Output	Outcome		Targeted Impact
			Baseline Indicators	Targets for completion of project	
1.	In – service Training (Revision of Training Curriculum)	Expansion of Training and preparation of professional staff to meet the emerging challenges in the field of audit and accounts	Capacity gap between the needs of modern public auditing, especially in context of Pakistan, and current staff skill sets and to meet international standard	Strengthening of training institutions in competence with requirements of new era and standards of international institutions	i. Improvement in financial auditing system of AGP ii. Quality audit of US funded projects along with other remaining PSDP projects. iii. Savings in public funds in the shape of control over pilferage, corruption, misuse.
2.	Short Term Training (postgraduate diplomas & Certificates)	Annually 15-20 officers will be trained in post graduates diplomas, certificates	Capacity and Skill gap in key fields	Professional team of the officers in AGP to deal with every field of audit and accounting to ensure the proper oversight and auditing of USG funded projects	
3.	Long Term Training (Degree courses)	Annually 15 -20 officers will be trained in degree courses in Public Financial Management	Lacking of knowledge based skill	Availability of Professional and skilled team to deal with utilization of public funds	
4.	Governance Specialist	Improved Governance	Low Level of Governance in Audit Departments	Strengthening and improvement in the level of governance in delivering time & quality	
5.	Business Processes Specialist	Reengineered Business Processes	Professional Gap in Business Processes as per International Standards	Reengineered Business Process in line with International Standards meeting the requirements of Donors.	
6.	Fellowship Programme	10 -15 officers will be trained from GAO under their fellowship programme.	Non awareness of US accounting, budgeting and auditing system	Attainment of up-to- date professional capability in key areas	
7.	Seminars / Workshops	Annually five Seminar / Workshops One each in provincial capital and one	Non awareness among the officers at junior level about specialized /	Up gradation and sharing of top level expert's knowledge, skill and experience with junior officers	

		at Federal	selected audit reports	
8.	High Level Exchange programme	8 - 10 officers of top management will visit United States Government Accounting Office (GAO) and other international professional institutions	Minimum awareness in managerial development in techniques and methods in financial management of made in recent years to cope with new challenges	Enhanced competency at advance international level
9.	NIPFAA	Sustainable professional development	Gap in training needs of DAGP and other GOP public sector organizations.	Enhanced Competency at national and international standard.
10.	Preparation of guidelines for refinement and dissemination of Annual Reports	Guidelines indicating Roles & Duties of Audit Staff and preparation of Annual Reports.	Deficiency in Preparation of Annuals Reports/Training & Research	Refinement in preparation and dissemination of Annual Reports and training and research assessment
11.	Equipment & Machinery	Fully functional office of PMU	Nil	Functional PMU

13. Management structure and Manpower requirements including specialized skills during execution and operational phases.

i) Administrative Setup

The project would be housed in the office of the Auditor General of Pakistan (AGP). In case the space for establishing the PMU is not available in the AGP's office, the PMU will be established in a rented building. The PMU would be under administrative control of the AGP.

All administrative and financial activities to be undertaken under the project would be routed through the Principal Accounting Officer.

A Steering Committee under the Chairmanship of the Additional AGP will be formed as per detail given above. The Steering Committee will be responsible to oversee implementation of the project and monitoring of its activities and achievements. The Steering Committee will meet quarterly to approve the necessary changes (if any) required in by-annual programme and review the progress.

TOR of the Steering Committee is placed Annexure IV.

ii) Human Resource Requirement

- a. The following posts are proposed to be created on contract basis and salaries will be paid according to Finance Division Notification No. F4 (a) R-33/2008-499 dated 12th August, 2008 plus increases allowed after 12-08-2008. However suitable professionals will also be appointed on deputation basis.

i) Consultancy

A total of 240 man days of consultancy is allocated on the specific tasks. Cost of consultancy would be met out of Grant-in-Aid. The detail is indicated in the following table.

S. No.	Name of Post	No. of Posts	Man Days
1	Consultant (HR)	01	60
2	Consultant (M&E)	01	60
3	Governance Specialist	01	60
4	Business Processes Specialist	01	60

ii) PMU Staff

The cost of PMU will be funded from local cost. The PMU team will comprise as per details given below:

S. No	Name of Post	BPS / Equivalent	No. of Posts
1	Project Director	21	01
2	Deputy Project Director	20	01
3	Accounts Officer	18	01
4	PS to Project Director	17	01
5	Stenographer	16	01
6	Steno typist	15	02
7	Assistant Accounts Officer	17	01
8	Assistant	15	01
9	Photocopier/Machine Operator	5-10	01
10	Driver	5-10	02
11	Dispatch Rider	5-10	01
12	Office Boys (Naib Qasid)	1-4	03

S. No	Name of Post	BPS / Equivalent	No. of Posts
13	Frash	1-4	01
Total:			17

- b) TORs of each of the above post are at Annexure-V. The above posts would be filled in on contract basis carrying standard Pay Scales or through deputation from related offices. The staff recruited on deputation basis would be entitled to all allowances as notified by the Finance Division from time to time. In order develop liaison between steering committee and PMU, there will be project coordinator and Director Administration, AGP office will work as project coordinator.
- c) The establishment of PMU of this project need to be detailed with the project of NIPAFF and carried over in seamless continuity. Hence the PC-I of NIPAFF be prepared by keeping in mind the aspect of continuity and sustainability of efforts initiated under this project.

14. Additional projects / decisions required to maximize socio-economic benefits from the proposed project. Nil

15. Certified that the project proposal has been prepared on the basis of guidelines provided by the Planning Commission for the preparation of PC-1 for Social Sectors.

PREPARED BY

(-----)

CHECKED BY

(-----)

APPROVED BY

(-----)

Machinery, Equipment & Vehicles

<u>S. No.</u>	<u>Item Name</u>	<u>No.</u>
1)	Computer Core i7	05
2)	Laptop Core i7	08
3)	Photocopier Machine [one Color & one Black&White]	02
4)	Fax Machine Laser, plain paper	02
5)	Printers [one color and 4 Black & White]	05
6)	Telephone Exchange	01
7)	Water Dispensers	02
8)	Fridge	02
9)	Digital Professional Movie Camera with accessories	01
10)	Surveillance system with digital recorder	01
11)	Portable Daylight Multimedia Projector	01
12)	Public Address System for 20 persons	01
13)	TV - LED	01
14)	Scanner [one A-3 Flatbed & one Legal size flatbed]	02
15)	UPS & Batteries	02
16)	Lamination Machine	01
17)	Camcorder	01
18)	Digital 24 Megapixel DSLR Camera with interchangeable lenses	01

Furniture

<u>S.No.</u>	<u>Item Name</u>	<u>No.</u>
1)	Tables (Officers)	06
2)	Computer Table	10
3)	Office Table	04
4)	Revolving Chair (Officers)	06
5)	Revolving Chair (Computer)	10
6)	Visitor Chairs	10
7)	Sofa Set (5 seater)	01
8)	Sofa (Single seater)	08

Vehicle

<u>S.No.</u>	<u>Item Name</u>	<u>No.</u>
1)	1300 CC Car	01
2)	1000 CC Car	01
3)	12 seated Toyota Van	01
4)	70-100 CC Motorcycle	01

SPECIFICATIONS OF HARDWARE AND EQUIPMENT
As per approval of PMU

Detailed Estimates of Capital Cost

I. LOCAL COST					
(1). Pay of Officers and Staff* (Local Cost)					(Rs. Millions)
Post	No.	Salary	Year I	Year II	Total
Project Director	1	0.125	1.500	1.575	3.075
Deputy Project Director	1	0.100	1.200	1.260	2.460
Account Officer	1	0.050	0.600	0.630	1.230
Assistant Accounts Officer	1	0.045	0.540	0.567	1.107
Assistant	1	0.015	0.180	0.189	0.369
PA to Project Director	1	0.045	0.540	0.567	1.107
Stenographer	1	0.015	0.180	0.189	0.369
Steno typist	2	0.015	0.360	0.378	0.738
Driver	2	0.010	0.240	0.252	0.492
Dispatch Rider	1	0.010	0.120	0.126	0.246
Photocopier/Machine Op.	1	0.007	0.084	0.088	0.172
Naib Qasid	3	0.007	0.252	0.265	0.517
Frash	1	0.007	0.084	0.088	0.172
Total (1)			5.880	6.174	12.054
* Finance Division Notification No. F 4(a) R-33/2008-499 dated. The 12th August, 2008 plus all increases allowed after 12-8-2008					

(2). Allowances					
	No.		Year I	Year II	Total
Allowances (HRA, Medical, Ad. Allow, etc.)	1	0.257	3.084	3.084	6.168
Contingent Paid Staff	1	0.020	0.240	0.240	0.480
Project Allowance	8	0.060	5.760	5.760	11.520
Total (2)			9.084	9.084	18.168
Total Local Cost (I)			14.964	15.258	30.222

II. FOREIGN EXCHANGE					
(3) Travel & Transportation					
			Year I	Year II	Total
TA/DA, Conveyance Charges			5.000	5.500	10.500

Total (3)			5.000	5.500	10.500
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(4).					
	No.		Year I	Year II	Total
Computers	5	0.100	0.500	-	0.500
Laptop	8	0.130	1.040	-	1.040
Multimedia	1	0.150	0.150	-	0.150
Printer	5	0.025	0.125	-	0.125
Networking/Internet	1	0.500	0.500	-	0.500
Color Printer	1	0.350	0.350	-	0.350
Photocopier	2	0.500	1.000	-	1.000
Scanner	2	0.025	0.050	-	0.050
Telephone Exchange	1	0.200	0.200	-	0.200
Water Dispensers	1	0.020	0.020	-	0.020
Camera	4	0.025	0.100	-	0.100
Television	2	0.150	0.300	-	0.300
Fridge	2	0.050	0.100	-	0.100
Video Conference Sys	5	2.000	10.000	-	10.000
Public Address Sys. For 20 persons	1	0.150	0.150	-	0.150
Surveillance system with digital recorder	1	0.300	0.300	-	0.300
Lamination Machine	1	0.030	0.030	-	0.030
Fax	2	0.025	0.050	-	0.050
UPS & Batteries	2	0.100	0.200	-	0.200
Furniture	L/S	-	6.000	0.100	6.100
Total (4)			21.165	0.100	21.265

(5). Vehicles					
	No.		Year I	Year II	Total
Car 1300 CC	1		2.000	-	2.000
Car 1000 CC	1		1.000	-	1.000
Coaster 13 Seater	1		4.500	-	4.500
Motorcycle	1		0.080	-	0.080
Total (5)			7.580	0	7.580
Total (3+4+5)			33.745	5.600	39.345

(6). Operating Expenses					
i) General					
	No.		Year I	Year II	Total
Office Rent	1	-	1.800	1.980	3.780
Computer Stationery	L/S	-	0.350	0.400	0.750
Stationery	L/S	-	0.500	0.500	1.000
Printing	L/S	-	0.100	0.100	0.200
Utility Bills	L/S	-	1.600	1.760	3.360

Vehicle	3	-	3.000	-	3.000
POL	3	-	0.900	1.035	1.935
Rate & Taxes			0.030	0.035	0.065
Insurance			0.050	0.058	0.108
Library Books		-	0.050	0.050	0.100
Sub Total (i)			8.380	5.918	14.298

ii) Repair & Maintenance					
	No.		Year I	Year II	Total
Maintenance Of Vehicles			0.080	0.160	0.240
Repair Of Equipment			0.100	0.100	0.200
Registration			0.070	0.081	0.151
Repair Of Furniture & Fixture			0.050	0.075	0.125
Sub Total (ii)			0.300	0.416	0.716

iii) Communication Expenditure					
	No.		Year I	Year II	Total
Postage/Courier Service			0.200	0.200	0.400
Telephone /Fax Operating EXP/Internet			0.500	0.500	1.000
Sub Total (iii)			0.700	0.700	1.400
Total (6) Operating Expenses (i+ii+iii)			9.350	7.033	16.413

(7). Consultants					
	No.		Year I	Year II	Total
Consultant (HR)	1	0.615	1.230	-	1.230
Consultant (M&E)	1	0.615	-	1.230	1.230
Governance Specialist	1	0.615	1.230	-	1.230
Business Processes Specialist	1	0.615	1.230	-	1.230
Total (7)			3.690	1.230	4.920
(8). Training/Seminars/High Level Exchange Programme					
	No.		Year I	Year II	Total
Research & Development			10.370	13.750	24.120
Long Term Training		-	62.500	63.052	125.552
Short Term Training		-	37.500	41.250	78.750
Fellowship Programme			25.000	27.500	52.500
Seminars/ Workshops		-	25.000	27.500	52.500
High Level Exchange Visits			25.000	27.500	52.500
Strengthening of PMU for NIPFAA			25.000	27.500	52.500
Development of Guidelines	3000		0.900	-	0.900

	Copies				
Total (8)			212.500	228.052	440.552
Total Foreign Exchange (II)			258.085	241.915	500.000
Grand Total (I+II)			273.049	257.173	530.222

Summary					
	No.		Year I	Year II	Total
Total Local Cost (I)			14.964	15.258	30.222
Total Foreign Exchange (II)			258.085	241.915	500.00
Grand Total			273.049	257.173	530.222

Component-wise Share in Capital Cost

Serial No.	Item	Capital Cost (Million Rs)	% of Total Cost
I	I) Local Cost		
	Pay and Allowance	30.222	100
	II. Foreign Exchange Cost		
1	Travel & Transportation	10.500	2.1
2	Procurement (Equipment)	21.265	4.3
3	Vehicles	7.580	1.5
4	Operating Expenses	16.413	3.2
5	Consultants	4.920	0.8
6	Training/Seminars	440.552	88.1
	Total (FEC)	500.00	100
	Total Cost	530.222	

Annexure-IV

Term of Reference for Steering Committee

- Review of project implementation status.
- Approval of by- annual programme /plan of the project.
- Approval of selected international/local training institutions and selection of nominees.
- Approval of changes in curriculum of national/AGP's training institutes.
- Selection of Consultants and their emoluments.
- Approval of ToRs of consultants.
- Approval of working frameworks, regulations, policies, and procedures necessary for effective management of the Project.
- Monitoring to avail the planned training programmes in stipulated time.

JOB DESCRIPTION, QUALIFICATION, EXPERIENCE, AGE OF EACH JOB

Project Director (Equivalent to BPS-21)

<ul style="list-style-type: none"> • Qualification 	<ul style="list-style-type: none"> • Masters Degree in Public Finance Management or Audit and Accounts from HEC recognized University / or reputed foreign universities/ Masters in Development Economics / MBA [Finance]. • Minimum GPA 3.0 / 2nd Division.
<ul style="list-style-type: none"> • Experience 	<ul style="list-style-type: none"> • 15 years' experience in Project Planning & Management. Or • 15 years' experience in the DAGP with at least 5 years in Project Management
<ul style="list-style-type: none"> • Age 	<ul style="list-style-type: none"> • Maximum 65 years
<ul style="list-style-type: none"> • Duration 	<ul style="list-style-type: none"> • Appointment on Contract for 24 months.
<ul style="list-style-type: none"> • Pay and Allowances 	<ul style="list-style-type: none"> • As admissible to BPS-21 + Deputation Allowance. / or fixed salary package of SPP.
<ul style="list-style-type: none"> • Duties/Responsibility 	<ul style="list-style-type: none"> • Implementation of the project as per approved parameters. • Financial Management and Preparation of cash/work plan • Administration of the project • Periodical review of the project

Deputy Project Director (Equivalent to BPS-20)

<ul style="list-style-type: none">• Qualification	<ul style="list-style-type: none">• Master Degree in Public Finance Management or Audit and Accounts from HEC recognized University / or reputed foreign universities / Masters in Economics or Development Economics / MBA [Finance].• Minimum GPA 3.0
<ul style="list-style-type: none">• Experience	<ul style="list-style-type: none">• At least 17 years' experience in relevant field
<ul style="list-style-type: none">• Age	<ul style="list-style-type: none">• Maximum 45 years
<ul style="list-style-type: none">• Duration	<ul style="list-style-type: none">• Appointment on Contract for 24 months.
<ul style="list-style-type: none">• Pay and Allowances	<ul style="list-style-type: none">• As admissible to BPS-20 + & Deputation Allowance / or fixed salary package of SPP.
<ul style="list-style-type: none">• Duties/Responsibility	<ul style="list-style-type: none">• Implementation of the project as per approved parameters under overall control of the PD.• Financial Management and Preparation of cash/work plan• Administration of the project• Periodical review of the project• Correspondence with the sponsoring and executing agencies of training institutes including preparation of feasibility reports, cost estimates, time bound action plans for the completion of the proposed activities.• Follow up with the concerned forums for the execution of project activities.• Monitoring and Evaluation of the implementation status.• Any other task assigned by the P.D.

Accounts Officer (Equivalent to BPS-18)

<ul style="list-style-type: none">• Qualification	<ul style="list-style-type: none">• M. Com / M.A. Economics/ Masters Degree in Accounts from HEC recognized University.• Minimum GPA 3.0
<ul style="list-style-type: none">• Experience	<ul style="list-style-type: none">• At-least three years' experience in accounts matters in Govt. Department/Maintenance of cash/accounts books.
<ul style="list-style-type: none">• Pay and Allowances	<ul style="list-style-type: none">• As admissible to BPS-18 + <i>Project Allowance [if admissible under Government rules]</i> & Deputation Allowance / or fixed salary package of Rs.50,000 to Rs.75,000 with annual increment @ 5 %.
<ul style="list-style-type: none">• Duration	<ul style="list-style-type: none">• Appointment on Contract for 24 months.
<ul style="list-style-type: none">• Age	<ul style="list-style-type: none">• Maximum 30 years.
<ul style="list-style-type: none">• Duties/ Responsibility	<ul style="list-style-type: none">• Supervision of Accounts, cash books, maintaining of cash receipts/payments of bills.• Reconciliation of accounts with AGPR.• To also work as DDO.• Any other responsibility assigned by the PD.

PS to PD (Equivalent to BPS-17)

<ul style="list-style-type: none">• Qualification	<ul style="list-style-type: none">• Graduate, 2nd Division from HEC recognized University• Typing speed of 80/40 W.P.M. in shorthand/typing respectively.• Computing skills in application software packages like M.S. Windows/M.S. Office/ Any Accounting package
<ul style="list-style-type: none">• Experience	<ul style="list-style-type: none">• Minimum seven years' experience in the field.
<ul style="list-style-type: none">• Age	<ul style="list-style-type: none">• Maximum 30 years.
<ul style="list-style-type: none">• Duration	<ul style="list-style-type: none">• Appointment on Contract for 24 months.
<ul style="list-style-type: none">• Pay and Allowances	<ul style="list-style-type: none">• Fixed salary package of Rs.45,000 to Rs.50,000 with annual increment @ 5 %.or BPS + deputation allowance.
<ul style="list-style-type: none">• Duties/Responsibilities	<ul style="list-style-type: none">• Typing/shorthand work and other secretarial duties as assigned. Maintenance of appointments, meeting record etc.• Any other task assigned by the P.D.

Assistant Accounts Officer (BS-17)

<ul style="list-style-type: none">• Qualification	<ul style="list-style-type: none">• B.Com from HEC recognized University.• Minimum GPA 3.0
<ul style="list-style-type: none">• Experience	<ul style="list-style-type: none">• At-least two years' experience in accounts matters in Govt. Department/Maintenance of cash/accounts books.
<ul style="list-style-type: none">• Pay and Allowances	<ul style="list-style-type: none">• Fixed salary package of Rs.15,000 to Rs.25,000 with annual increment @ 5 %. Or BPS-5 + Deputation Allowance.
<ul style="list-style-type: none">• Duration	<ul style="list-style-type: none">• Appointment on Contract for 24 months.
<ul style="list-style-type: none">• Age	<ul style="list-style-type: none">• Maximum 30 years.
<ul style="list-style-type: none">• Duties/ Responsibility	<ul style="list-style-type: none">• Maintenance of cash books, handling of cash receipts/payments of bills.• Reconciliation of accounts with AGPR.• Any other responsibility assigned by the PD.

Assistant (Equivalent to BPS-15)

<ul style="list-style-type: none">• Qualification	<ul style="list-style-type: none">• BA/B. Com/B.Sc, 2nd Division.• Typing speed of 40 W.P.M.• Computing skills in application software packages like M.S. Windows/M.S. Office/ Any Accounting package
<ul style="list-style-type: none">• Experience	<ul style="list-style-type: none">• Three years' experience in maintenance of office record / files and secretarial work.
<ul style="list-style-type: none">• Age	<ul style="list-style-type: none">• Maximum 30 years.
<ul style="list-style-type: none">• Duration	<ul style="list-style-type: none">• Appointment on Contract for 24 months.
<ul style="list-style-type: none">• Pay and Allowances	<ul style="list-style-type: none">• Fixed salary package of Rs.20,000 to Rs.25,000 with annual increment @ 5 %. Or BPS-5 + Deputation Allowance.
<ul style="list-style-type: none">• Duties/ Responsibility	<ul style="list-style-type: none">• Maintenance of files/record.• Any other responsibility assigned by PD.

Driver (Equivalent to BPS-5)

• Qualification	• Middle Pass with LTV Driving License.
• Age	• Maximum 30 years.
• Duration	• Appointment on Contract for 24 months.
• Experience	• At-least two years' experience of driving in Government/ Semi Government Organization.
• Pay and Allowances	• Fixed salary package of Rs.10, 000 to Rs.15,000 with annual increment @ 5 %.

NaibQasid (BPS-1)

• Qualification	• Middle Pass.
• Age	• Maximum 30 years.
• Duration	• Appointment on Contract for 24 months.
• Pay and Allowances	• Fixed salary package of Rs.7, 000 to Rs.10,000 with annual increment @ 5 %.