

**RELEVANT EXTRACT
OF
KHYBER PAKHTUNKHWA PUBLIC FINANCIAL MANGEMENT ACT, 2022**

Section-2 **Definitions.**

clause (m);

"Controller General of Accounts" means the person appointed as Controller General of Accounts under the Controller General of Accounts (Appointment, Functions and Powers) Ordinance, 2001 (Ordinance No. XXIV of 2011)"

Section-13. **Management of Provincial Consolidated Fund and Public Account.**

Sub Section (2);

"The Finance Department shall prepare and manage the budget and the Controller General of Accounts shall be responsible for its proper accounting in the manner as prescribed in the Controller General of Accounts Ordinance (Ordinance No. XXIX OF 2001).

Sub Section (3);

"Monies shall not be withdrawn from the Provincial Consolidated Fund, unless released by the Finance Department and authorized by the Controller General of Accounts through its sub-ordinate offices"

Section-18. **Commitment control system.**

"The Finance Department shall issue instructions related to commitment control and multiannual commitments in line with guidelines issued by the Controller General of Accounts".

Section-20. **Internal control.**

Sub Section (2);

"Finance Department shall issue guidelines related to internal control in collaboration with the Controller General of Accounts"