



Pakistan Water and Power Development Authority

Tel & 042-99202482
Fax. 042-99202211/
Ext. 2290
E-mail dfarwapda@gmail.com

Office of
General Manager Finance (Coord:)
Finance Division (Regulations),
225-WAPDA House, Lahore.

No. OSD/BoFP/Delegation/2025/Vol-11/3979-4014

Date: 03/07/2026

OFFICE ORDER

Subject:- AMENDMENT IN SECTION-XV OF WAPDA BOOK OF FINANCIAL POWERS-2025-"POWERS TO WRITE OF LOSSES"

In pursuance of the decision taken by the Authority in its 1623rd Authority meeting held on 08.06.2026 as conveyed by Secretary WAPDA vide letter No. S/AD(Coord)03003/MTG/2946-47 dated 22.06.2026; it is hereby notified that the "Power To Write Off Losses" under Section-XV of the WAPDA Book of Financial Powers-2025 shall henceforth be exercised by the WAPDA Authority.

Accordingly, the relevant clauses of said section have been amended. The amended provisions are enclosed herewith for strict compliance and reference, please.


(Aziz-ur-Rehman)
Manager A&F (Regulations)

DA/As above.

Distribution:-

1. Secretary WAPDA w.r.t his above letter.
2. All General Managers, WAPDA.
3. Chief Auditor WAPDA.
- 4. Director (Computer) WAPDA, for uploading at WAPDA Website.
5. S.O to Chairman/Members of the Authority.

In accordance with the approval granted by the Authority in its 1623rd meeting held on 08.06.2026, the following amendments have been made to Section-XV of the WAPDA Book of Financial Powers-2025.

SECTION-XV

POWER FOR WRITE OFF OF LOSSES

I. GENERAL CONDITIONS TO BE OBSERVED FOR WRITE OFF

1. All losses, whether of public money or of stores, shall be subject to preliminary investigation by the officer in whose charge they were to fix the cause of the loss and the amount involved.
2. The concerned Head of Department shall promptly report the loss to the next higher authority for investigation/enquiry to be conducted by an enquiry officer or Committee as appropriate. The enquiry officer or Committee, as the case may be, shall enquire the matter thoroughly and submit its report within 30 days from the date of reference.
3. When an investigation into a case of loss due to theft, fraud or neglect discloses a defect of system and when irrecoverable loss is due to that cause, report shall be made to the Authority through the usual channels and the General Manager Finance with a recommendation for rectifying the defect.

II. FRAMEWORK FOR CONDUCTING INVESTIGATION/ENQUIRY THROUGH AN ENQUIRY OFFICER OR COMMITTEE

- 1) Where the reported loss is up to Rs. 525,000 the matter will be reported by the concerned office to the Head of department through proper channel, who will decide whether in the light of facts of the case or the interest of justice an enquiry should be conducted through an enquiry officer or enquiry committee. The enquiry committee, if ordered, shall be constituted as under:
 - i. A Grade 18 officer Convener
 - ii. A Grade 17 officer from Audit/Accounts & Finance (outside the project) Member
 - iii. A Grade 17 officer from M&S WAPDA Member
- 2) Where the reported loss amounts to more than Rs. 525,000 and up to Rs. 3,150,000 the matter will be reported by the concerned office to the Head of department through proper channel, who will decide whether in the light of facts of the case or the interest of justice an enquiry should be conducted through an enquiry officer or enquiry committee. The enquiry committee, if ordered, shall be constituted as under:
 - i. A Grade 19 officer Convener
 - ii. A Grade 18 officer from Audit/Accounts & Finance (outside the project) Member
 - iii. A Grade 18 officer from M&S WAPDA Member
- 3) Where the reported loss amounts to more than Rs. 3,150,000 and up to Rs. 6,300,000 the matter will be reported by the concerned office to the Head of department through proper channel, who will decide whether in the light of facts of the case or the interest of justice an enquiry should be conducted through an enquiry officer or enquiry committee. The enquiry committee, if ordered, shall be constituted as under:
 - i. A Grade 20 officer Convener
 - ii. A Grade 19 officer from Audit/Accounts & Finance (outside the project) Member
 - iii. A Grade 18 officer from M&S WAPDA Member



4) Where the reported loss amounts more than Rs. 6,300,000, the matter will be reported by the concerned office to the Head of department through proper channel, who will decide whether in the light of facts of the case or the interest of justice an enquiry should be conducted through an enquiry officer or enquiry committee. The enquiry committee, if ordered, shall be constituted as under:

- | | |
|---|----------|
| i. A Grade 20 officer | Convener |
| ii. A Grade 19 officer from Audit (outside the project) | Member |
| iii. A Grade 19 officer from Accounts & Finance (outside the project) | Member |
| iv. A Grade 19 officer from M&S WAPDA | Member |

5) The enquiry officer, if ordered, shall be at least one grade higher than the officer, being enquired or the enquiry committee so constituted shall have a convener who will always be, at least one grade higher than the one being enquired into.

6) In case of enquiry against a grade 20/21 officer, an officer in the same grade senior to the officer being enquired into may be appointed as Convener of enquiry committee.

III. IF THE PERSONS RESPONSIBLE ARE NOT WAPDA EMPLOYEES

- i) The Authority may write-off the entire loss.
- ii) The competent authority may allow but cannot compel, the individual or individuals concerned to make good the loss in whole or in part. If the loss is made good in part, the Authority may sanction the write-off the balance.
- iii) The competent authority may lodge a report in writing at the nearest police station in cases of serious nature involving loss of large amounts of public money or of valuable property with a copy to the Superintendent of police concerned for prompt investigation and prosecution of the accused. The competent authority may also with the sanction of the Authority, file a recovery suit in a court of law against the person(s) responsible for the loss.
- iv) Anyone or more of the above courses of action may, at the discretion of the competent authority, be taken against the persons responsible.

IV. IF THE PERSONS RESPONSIBLE ARE WAPDA EMPLOYEES

- i) The Authority may write-off the entire loss.
- ii) The competent authority may allow but cannot compel the individual or individuals concerned to make good the loss in whole or in part, If the loss is made good in part, the Authority may sanction the write-off the balance.
- iii) The competent authority may take departmental action against the individual or individuals responsible or in cases where such action requires the orders of a higher authority submit the case, for, orders together with recommendation.



- iv) The competent authority may lodge a report in writing at the nearest police station in cases of serious nature involving loss of large amounts of public money or of valuable property with a copy to the Superintendent of police concerned for prompt investigation and prosecution of the accused. The competent authority may also with the sanction of the Authority, file a recovery suit in a court of law against the person(s) responsible for the loss.
- v) Anyone or more of the above courses of action may, at the discretion of the competent authority, be taken against the persons responsible.

V. POWER TO WRITE - OFF ALL TYPE OF LOSSES

Nature of Power	Competent Authority	Monetary Limit
Write off all type of losses	The Authority	Full Power

