AUDIT REPORT

ON

THE ACCOUNTS OF MINISTRY OF FOREIGN AFFAIRS AUDIT YEAR 2022-23

AUDITOR GENERAL OF PAKISTAN

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 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 from the Federal Consolidated Fund and Public Account. The audit of these formations was conducted accordingly.

The report is based on audit of receipts and expenditure of Ministry of Foreign Affairs for the financial year 2021-22 and certain missions abroad for the financial years 2013-21, as selected under the Audit Plan for the year 2022-23.

Audit findings indicate the need for adherence to the regularity framework besides institutionalizing and strengthening the internal controls to avoid recurrence of similar violations and irregularities. Relatively less significant issues have been listed in the Annex-I as MFDAC.

The observations included in this report have been finalized in the light of discussions in the DAC meeting(s), where held.

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

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

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ABBREVIATIONS AND ACRONYMS

AIR	Audit and Inspection Report
AMA	Authorized Medical Attendant
APS	Assistant Private Secretary
ATL	Active Taxpayer List
BOQ	Bill of Quantity
BPS	Basic Pay Scale
CAO	Chief Accounts Officer
CG	Consulate General
CGA	Controller General of Accounts
CPWD	Central Public Works Department
CSR	Composite Schedule of Rates
CWA	Community Welfare Attaché
DA	Daily Allowance
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DG	Director General
EA	Entertainment Allowance
EOL	Extra Ordinary Leave
EOP	Embassy of Pakistan
FA	Foreign Allowance
FAP	Foreign Aided Project
FIA	Federal Investigation Agency
FIGOB	Funds for Improvement of Government Owned Buildings
FMMA	Financial Management at Missions Abroad
FTR	Federal Treasury Rules
GFR	General Financial Rules
GL	General Ledger
GOP	Government of Pakistan
GPF	General Provident Fund
GST	General Sales Tax
HBA	House Building Advance
HOC	Head of Chancery
HOM	Head of Mission
HQ	Headquarters
HRA	House Rent Allowance
HRC	House Rent Charges
KSA	Kingdom of Saudi Arabia
LC	Local Currency

LDC	Lower Division Clerk
LPC	Last Pay Certificate
LPR	Leave Preparatory to Retirement
MCA	Motor Cycle Advance / Motor Car Advance
MFDAC	Memorandum For Departmental Accounts Committee
MOFA	Ministry of Foreign Affairs
MOP&HRD	Ministry of Overseas Pakistanis & Human Resource Development
MRP	Machine Readable Passport
NADRA	National Data Base & Registration Authority
NBP	National Bank of Pakistan
NMC	National Management Course
NOC	No Objection Certificate
NS&WC	National Security and War Course
NTN	National Tax Number
OPAP	Office of Pilgrims Affairs of Pakistan
PAC	Public Accounts Committee
PAHIC	Pakistan High Commission
PAO	Principal Accounting Officer
PAREP	Pakistan Permanent Representative
PCW&EF	Pakistan Community Welfare & Education Fund
PM	Prime Minister
POL	Petroleum, Oil & Lubricant
POS	Point of Sale
PPRA	Public Procurement Regulatory Authority
PWD	Public Works Department
PWF	Pilgrim Welfare Fund
SAP	System Application & Products
SECDIV	Strategic Export Control Division
SMC	Senior Management Course
TA	Travelling Allowance
TDAP	Trade Development Authority of Pakistan
TPO	Trade Promotion Optimization
UAE	United Arab Emirates
UDC	Upper Division Clerk
VAT	Value Added Tax

FOREIGN CURRENCIES SYMBOLS / ABBREVIATIONS

£	Pound Sterling
€	Euro
PKR/Rs.	Pakistan Rupee
US$	United States Dollar
AED	Emirati Dirham
SRLs	Saudi Riyal
HUF	Hungarian Forint
MYR	Malaysian Ringgit
RMB	Renminbi (China's official currency)
Czech Koruna	Czech Republic
UAH (Hryvnia)	Ukraine
Serbian Dinar	Serbia

EXECUTIVE SUMMARY

The Directorate of Audit (Foreign & International) is mandated to conduct audit of the Ministry of Foreign Affairs, its 14 local formations, 123 Missions abroad and DG Hajj Jeddah. Further, it is also responsible for conducting audit of the allied wings of other Ministries and Divisions i.e. Defence, Commerce, TDAP, Information & Broadcasting, Interior, Overseas Pakistanis, Finance and Aviation (27 PIA offices located abroad).

During the audit year 2022-23, the Directorate of Audit (Foreign & International) planned audit of 56 formations that included 01 Financial Attest Audit and Compliance with Authority Audit of 14 local formations, 42 Pakistan Missions abroad, 01 Thematic Audit and 01 Performance Audit with 919 person-days. However, this office has conducted 34 audits up till now which include 01 Financial Attest Audit, Compliance with Authority Audit of 11 local formations and 25 Pakistan Missions abroad of the Ministry of Foreign Affairs utilizing 722 person-days. The achievement in terms of planned audits and person-days was 64.29% and 78.56% respectively. Rest of the planned audits were not completed timely due to delayed visa processing by the Foreign Missions in Pakistan. Few Team Leaders were also not available to take up the audit assignment as they were engaged in Mid-Career Management Course. Audit findings of delayed audits will be included in the Audit Report 2023-24. During the audit, the accounts relating to the financial years 2013-22 for Ministry of Foreign Affairs and Pakistan Missions abroad were scrutinized by selecting transactions on test check basis.

During audit, a number of cases pertaining to financial indiscipline, poor internal controls and violation of prescribed rules/regulations etc. were observed which were reported to the respective Secretaries/Administrative Heads for departmental responses and for holding meetings of the Departmental Accounts Committees (DACs). After completion of the prescribed audit exercise, cases of serious nature have been selected for printing in Audit Report. Amount held under observations in these cases is Rs. 16,650.697 million. A statement indicating currency wise exchange rates is placed at Annex-II.

a. Scope of Audit

Total expenditure of Ministry of Foreign Affairs for the financial year 2021-22 was Rs. 30,928 million and the expenditure audited was Rs. 22,103 million. In terms of percentage, the Audit coverage for the expenditure is 71.46% of auditable expenditure.

b. Recoveries at the Instance of Audit

Recovery of Rs. 291.924 million was pointed out in this report. Recovery effected and verified from January to December 2022 was Rs. 74.771 million.

c. Audit Methodology

The audit activity for the year started with desk audit which included examining the monthly cash accounts, permanent files, computer generated data, bank account statements, other related documents along with study of the policies followed which facilitated better understanding of the systems, procedures and audit entity(s). Field audit activity included review of record including detailed vouchers, cash books, budget files, bank statements, and other related records including site visits, where necessary, and discussion with the Management.

d. Audit Impact

On the observation of audit, the Ministry of Foreign Affairs has stopped Foreign Allowance to ongoing Chevening and Australian Awards Scholars besides effecting recovery of payments already made.

e. Comments on Internal Controls and Internal Audit Department

The audit teams extensively studied and evaluated the internal controls in the audited entities so as to obtain an adequate understanding of the internal control systems. The objective was to identify the material and significant internal control weaknesses and report to management for taking corrective measures. Although the entities have put in place internal controls, however there is a strong need for a periodic review and updation of the internal control structures.

f. Key Audit Findings:

- Overpayments / non-adjustment of TA/DA advances
- Overpayment of pay & allowances
- Mis-procurement of physical assets
- Cash payments instead of crossed cheques
- Non-refund of security deposits of hired residences in Pakistan Missions abroad
- Non-refund of Value Added Tax from host governments
- Non-investment of surplus funds of PCW&EF and FIGOB in Mission abroad
- Irregular reimbursement of Sumptuary Allowance in Missions abroad
- Irregular payments of pay and allowances without extensions in period of deputation

- Irregularities in grant of HBA, Motor Car advances
- Non-deduction of GST and Income tax from payments

g. Recommendations

Audit recommends the Ministry to ensure:

- Prompt recovery of Government dues and credit the recovered amount into Government Treasury.
- Observance of PPRA rules in letter & spirit.
- Payments through crossed cheques instead of cash.
- Refund of security deposits from the landlords / responsible officers/officials.
- Timely refund of Value Added Tax from host governments
- Investment of surplus funds of PCW&EF and FIGOB in profitable schemes.
- Compliance of prescribed rules for reimbursement of Sumptuary Allowance.
- Extensions in period of Deputation by the competent authority.
- Granting HBA and Motor Car advances as per prescribed rules/conditions and timely commencement of recoveries
- Deduction of GST and Income tax from payments at prescribed rates
- Strengthening of internal and financial controls, as prescribed in rules and regulations, in Ministry and Pakistan Missions abroad.

CHAPTER 1 MINISTRY OF FOREIGN AFFAIRS

1.1 Introduction

Ministry of Foreign Affairs, under the Rules of Business of the Federal Government, has been assigned to formulate, implement and monitor the foreign policy and deal with the matters listed below:

1. Relations and dealings with other countries.
2. Matters (other than those handled by other Divisions) relating to:
   (a) International organizations and bodies and their decisions.
   (b) Agreements and treaties with other countries.
3. Diplomatic, consular, trade and other representation abroad.
4. Declaration of war upon, and the making of peace with any country.
5. Offences against the laws of nations.
6. Foreign and extra-territorial jurisdiction.
7. Negotiations for settlement of Kashmir dispute and implementation of agreements reached.
8. Administration of:
   (a) Foreign Service of Pakistan.
   (b) Pakistan Missions abroad.
   (c) Security and operation of cypher communications.
9. Visits of the Heads of States and foreign dignitaries to Pakistan and the Head of the Government of Pakistan to foreign countries.
10. Matters relating to:
    (a) Protocol and foreign representatives in Pakistan.
    (b) Federal Government Guest Houses.
11. Preparation of policies regarding:
    (a) Extradition to and from other countries.
    (b) Repatriation of Pakistan nationals from abroad.

12. Foreign awards to Pakistanis.

13. Pakistan Institute of International Affairs.

14. Coordination of all works pertaining to Economic Cooperation Organization.

Table-1 Audit Profile "Ministry of Foreign Affairs"

(Rupees in millions)

Sr. No.	Description	Total Nos.	Audited	Amount held under observation FY2021-22
1	Ministry and its Formations	136	34	16,650.697
2	Assignments Accounts(excluding FAP)	01	01	Nil
3	Authorities / Autonomous Bodies etc. under the PAO	02	02	Nil

1.2 Sectoral Analysis

Ministry of Foreign Affairs is guided by the following foreign policy objectives:

- Promotion of Pakistan as a dynamic progressive, moderate and democratic Islamic country.
- Developing friendly relations with all countries of the world, especially major powers and immediate neighbours.
- Safeguarding national security and geo-strategic interests.
- Consolidating commercial and economic cooperation with international community
- Safeguarding the interests of Pakistani diaspora abroad.
- Ensuring optimal utilization of national resources for regional and international cooperation.

To achieve these goals, the Ministry was provided a budget of approximately Rs. 27 billion during financial year 2021-22. The funds were supposed to cater to needs of MOFA HQ and 123 Missions abroad. However, the Ministry was unable to devise an effective financial management system. The payments made in Missions on behalf of other ministries remain unadjusted thus causing budgetary problems during the year and accounting issues at the end of the year. Monthly adjustments with other ministries for payments made in Missions abroad would allow for greater transparency in expenditure and accounting.

Pension payments for officers and staff are released only after clearance of all audit objections and other recoveries. This is an effective control measure but audit observations are not communicated to the serving officers and staff on a regular basis for

timely response. It is only at the end of the service that officers and officials come to know of recoveries in their name which makes it difficult for the concerned officer / official to dig out evidences. Immediate intimation of observations and recoveries to concerned would elicit a well-timed and suitable response and save them from the problems at the time of their retirement.

Some cheques, especially of tax deducted at source from vendors, remain outstanding till the end of the financial year. This requires close coordination between administrative section, DDO and office of Chief Accounts Officer for timely submission of cheques in state treasury. This also demonstrates non-reconciliation between different wings of the Ministry. Monthly reconciliation between administrative wing and office of Chief Accounts Officer is required for appropriate adjustments.

The Ministry has been delegated powers to undertake the repair and maintenance of buildings under its control, however, no technically qualified staff is available to undertake the various small and big projects. The maintenance of record is not up to the mark and the BOQs are also made in a very rudimentary form without defining the quantity and rate of work to be undertaken. There is no reference to any CSR available in Pakistan PWD or provincial building departments for rate determination or comparison.

Pakistan Community Welfare and Education Fund (PCW&EF) and Fund for Improvement of Government Owned Buildings (FIGOB) are funded through 10% surcharge on consular fees collected in Missions abroad for each of the two funds. The funds at Headquarter i.e., Ministry of Foreign Affairs, are being kept in a single account whereas they are required to be kept in separate accounts. Further, the extended scope of PCW&EF approved by the Prime Minister of Pakistan includes certain services like maintenance of Foreign Office Dispensary, bus service for staff of Ministry of Foreign Affairs, etc. Such utilization of fund is inconsistent with the spirit of the fund whereby it is to be used for the welfare of Pakistani Diaspora in various countries.

There have been instances noted where security deposits on hiring of residence for officers / officials in Missions abroad are not refunded from the landlords. Similarly, VAT paid by Pakistan Missions abroad on purchases are also not refunded timely from the host government. TA/DA advances are also not being adjusted for long periods of time. There is a strong need to develop a coordination mechanism between administration wing and office of Chief Accounts Officer for timely resolution of these issues. Despite repeated

observations of audit in previous audit reports, these issues have not be resolved by the Ministry.

Visa fee collected by NADRA on issuance of E-visa is being remitted to Ministry of Foreign Affairs on a monthly basis but there is no verification mechanism as to what NADRA is collecting and remitting. Ministry needs to develop verification and reconciliation mechanism with NADRA regarding authenticity of visa fee collected and remitted.

1.3 Classified Summary of Audit Observations

Audit observations amounting to Rs. 16,650.697 million were raised as a result of this audit. This amount also includes recoverable of Rs. 291.924 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rupees in millions)

Sr. No.	Classification	Amount
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities / Overpayments	
	A- HR / Employees relates irregularities	69.063
	B- Procurement related irregularities	115.263
	C- Management of Accounts with Commercial Banks	714.873
4	Value for money and service delivery issues	2,010.654
5	Others	13,740.844
	Total	**16,650.697**

1.4 Brief comments on the status of compliance with PAC directives

Year of Audit Report	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1986-87	11	4	7	36
1987-88	5	3	2	60
1988-89	6	2	4	33
1985-86	3	1	2	33
1989-90	8	1	7	13
1990-91	13	7	6	54
1991-92	9	2	7	22
1992-93	11	8	3	73
1993-94	10	0	10	0
1994-95	9	1	8	11
1995-96	19	5	14	26
1996-97	30	11	19	37
1997-98	31	0	31	0
1998-99	65	25	40	38
1998-99 OIC	7	5	2	71
SAR Mexico 1999-2000	19	0	19	0
1999-2000	28	0	28	0
2000-01	26	3	23	12
2001-02	25	20	5	80
2002-03	20	7	13	35
2003-04	25	8	17	32
2004-05	47	22	25	47
2005-06	34	3	31	9
2006-07	23	8	15	35
2007-08	17	6	11	35
2009-10	52	28	24	54
2010-11	47	14	33	30
2013-14	05	0	05	0
2015-16	25	1	24	4
2017-18	18	14	04	78
2019-20	32	10	22	31
Total	**680**	**219**	**461**	**32**

The overall compliance in respect of Ministry of Foreign Affairs is comparatively low. Ministry needs to pursue vigorously to comply with PAC directives.

1.5 AUDIT PARAS

Irregularities / Overpayments

A- HR / Employees Related Irregularities

1.5.1 Irregular payment of salary and deputation allowance – Rs. 18.347 million

According to Serial No. 1 of 8.5 of Chapter 6 of Estacode 2021, in continuation of Establishment Division's O.M. of even number, dated 15.10.1979, the normal deputation period, for all categories/ grades of government servants, shall be three years, extendable for another two years with prior permission of the Establishment Division. A government servant shall not, however, remain on deputation to another government organization or an autonomous body/corporation etc. for more than five years.

During audit of MOFA for the FY 2021-22, it was observed that three officers were posted in the Ministry on deputation basis for a period of three years. However, upon completion of deputation period, neither the officers were repatriated nor extension in deputation period was obtained. During the period, officers drew pay & allowances amounting to Rs. 18.347 million (US$ 68,068 & Rs. 2,896,178). The detail is as under:

Sl. No.	AIR Para No.	Amount	Remarks
1	02	Rs. 1,643,460	An officer of Strategic Plans Division (SPD) was posted in MOFA on deputation basis on 01.06.2013 as Director General (SECDIV), (BPS-20). However, on completion of maximum deputation period of five years on 31.05.2018, the officer relinquished charge on 30.11.2021.
2	67	US$ 22,428 (Rs.5,091,156) & Rs 574,860	An officer was posted as Director in the Ministry on deputation basis w.e.f 01.01.2019 for a period of three years. The deputation period completed on 31.12.2021 and he is still working.
3	136	US$ 45,640 (Rs. 10,362,550) & Rs. 677,858	An officer was posted as Deputy Director in the Ministry on deputation basis for three years w.e.f 01.11.2017. His deputation period completed on 30.10.2020. Subsequently, in April, 2021 the officer was posted as 1st Secretary in Pakistan Mission at Damascus.
	Total	**Rs. 18,347,614**	

Audit was of the view that weak HR management resulted in irregular payment of pay and allowances amounting to Rs. 18.347 million without extension in deputation.

The matter was reported to the management on 14.12.2022. The management did not submit any reply.

DAC in its meeting held on 18.01.2023 directed the Ministry to get the extension in deputation period regularized from competent authority. No further progress was reported till finalization of this report.

Audit recommends to get the irregularity regularized from the competent authority besides improving HR management.

1.5.2 Non-refund of security deposit – Rs. 6.078 million

As per Sl. No. 8.6.1(a) of FMMA Vol-II, Pakistani Missions abroad are required to ensure recovery of the security deposits from the landlord at the time of vacation of accommodations occupied by the officers/officials. The cost of cleanliness or breakages must be borne by the occupant and not the State.

During audit of MOFA for the FY 2021-22, it was observed that in four Pakistan Missions abroad, security deposits amounting to Rs. 6.078 million (SRLs. 15,000 and AED 83,593) were not refunded from the landlords / occupants at the time of vacation of residences. The details are as under:

Sl. No.	Formation	AIR Para No.	Period of AIR	Person(s) Involved	Amount (Foreign Currency)	Amount (PKR)
1	C.G Jeddah	05	2019-21	02	SRLs 10,000	605,000
2	Parep Riyadh	07	2017-21	01	SRLs 5,000	302,500
3	Parep Abu Dhabi	13	2017-21	01	AED 2,000	123,700
4	C.G Dubai	01	2017-21	18	AED 81,593	5,046,527
			TOTAL	**22**	**SRLs 15,000 & AED 83,593**	**6,077,727**

Audit was of the view that weak financial and managerial controls resulted in non-refund of security deposit amounting to Rs. 6.078 million.

The matter was reported to the Management in September, 2022. Management replied that in certain cases refund had been made and remaining cases were being pursued for refund.

DAC in its meeting held on 18.01.2023, directed the Ministry to get the refunded amount verified from Audit and pursue refund in the remaining cases. No further progress was reported till finalization this report.

Audit recommends implementations of DAC decision.

1.5.3 Un-authorized drawl of charge allowance – Rs. 5.999 million

According to Sl. No. 5.2.1 of FMMA Vol-II, an officer who acts as charge d' affaires a.i. in the absence of head of Mission (whether on leave or duty), if exceeding four weeks (28 days), becomes entitled to charge allowance at the rate of 20 percent of his own foreign allowance and entertainment allowance. Therefore, gazette notification notifying assumption and relinquishment of additional charge of charge d' affaires a.i. is required to be issued for the purpose of authorization of charge allowance by Chief Accounts Officer for the specified period. Further, as per rules circulated vide No. Rules 4/9/964 dated 14.06.1985, "charge allowance is admissible to an officer who acts as Charge d' Affairs (a.i) during the temporary absence of Ambassador only. It is not admissible to officer who acts in the absence of Consul General."

During audit of MOFA for the FY 2021-22, it was observed that an amount of US$ 26,426 (@ US$ 825.80 per month) was paid to an officer posted in Mission abroad on account of 20% Charge Allowance for holding charge of Charge'd Affairs a.p. The payment was made from July, 2019 to February 2022 during his posting at Consulate General office, Chengdu, without authorization of office of the Chief Accounts Officer.

Audit was of the view that weak internal controls resulted in unauthorized payment of Rs. 5.999 million on account of Charge Allowance.

The matter was reported to the management on 14.12.2022. The management did not submit any reply.

DAC in its meeting held on 18.01.2023 directed the Ministry to get authorization from CAO. No further progress was reported till finalization of this report.

Audit recommends to recover unauthorized payment of charge allowance from the officer besides improving internal controls.

(AIR Para-103, MOFA (HQ) 2021-22)

1.5.4 Non-recovery of overpaid pay and allowances – Rs. 5.234 million

In terms of Rule 28 of GFR Vol-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable, the orders of competent authority for their adjustment must be sought. As per Sl. No. 8.10.1 and 8.11.4 of FMMA Vol-II, each Head of Mission will pay 25% of all utility charges.

During audit of MOFA for the FY 2021-22 and Pakistan Missions at Prague and Budapest, for the FYs 2017-21 and 2013-21 respectively, it was observed that an amount of Rs.5.234 million was lying outstanding and recoverable from various officers/officials on account of pay and allowance and utility charges which were not recovered. Details are as under.

Sl. No.	Mission	Para No.	Amount	Remarks
1	MOFA (HQ) 2021-22	05	Rs. 3,755,966	Overpayment of pay & allowances to 45 officers / officials ***(Annex-III)***
2	MOFA (HQ) 2021-22	21	Rs. 885,068	Overpayment of HRA to 05 officers / officials and HRC to 13 officers / officials ***(Annex-IV)***
3	Prague 2017-21	24	Czech Koruna 6,630 (Rs. 68,886)	Share of utility charges of the Ambassador
4	Budapest 2013-21	11	HUF 831,166 (Rs. 523,635)	Share of utility charges of the Ambassador
	TOTAL		**Rs. 5,233,554**	

Audit was of the view that weak financial controls resulted in non-recovery of overpaid pay and allowances amounting to Rs. 5.234 million.

The matter was reported to the management in December 2022. The management replied that the recoverable amounts had already been reflected in LPCs and recoveries were being made from the persons concerned.

DAC in its meeting held on 18.01.2023, directed the Ministry to get the recovered amount confirmed from CAO office and effect recovery of remaining amount from the officers/officials. No further progress was reported till finalization of this report.

Audit recommends that recovery may be effected from the officers concerned and got it verified from Audit.

1.5.5 Non-adjustment of TA/DA advances – Rs. 4.161 million

According to Rule 269 of GFR Vol-I, TA/DA advances are required to be adjusted on return of officers/officials to headquarters or on 30th June whichever is earlier. According to Sl. No. 21(ii) of Annexure of Finance Division's OM No. F.3 (2F) EXP-iii/2006 dated 13.09.2006, where TA advance was drawn TA adjustment bill should be submitted within one year of the performance of journey by the government servant, failing which the advance will be recovered.

During audit of MOFA for the FY 2021-22, it was observed that Ministry granted advances of Rs 4.161 million to two officers on account of TA/DA upon their postings abroad. However, adjustment of those advances was still outstanding.

Audit was of the view that weak financial controls resulted in non-recovery / non-adjustment of TA/DA advances amounting to Rs 4.336 million.

The matter was reported to the management on 14.12.2022. The management replied that cases for adjustment of advance were being pursued.

DAC in its meeting held on 18.01.2023 directed to pursue adjustment of advances. No further progress was reported till finalization of this report.

Audit recommends that either the TA/DA advances may be got adjusted or recovered from the officers concerned.

(AIR Para-87, MOFA (HQ) 2021-22)

1.5.6 Un-authorized payment of daily allowance and non-refund of security deposit – Rs. 3.967 million

According to Sl. No. 10.20.7 of FMMA Vol-II, only 50 percent Daily Allowance is admissible to the officials of the Mission where residential accommodation is available during joining time at the station of posting. The officials themselves are not authorized to vacate or occupy residential accommodation. As per Sl. No. 8.8.2(B) (iii) of ibid, the security deposit for the rented accommodation should be deposited in a joint account that of the Mission and the owner of the property. In case this is not possible, then the officer / official concerned will furnish an undertaking to the effect that return of security deposit will be his/her responsibility.

During audit of MOFA for the FY 2021-22, it was observed that:

a. An officer was paid an amount of US$ 11,475 on account of 15 days DA for the period from 01.09.2018 to 15.09.2018 in lieu of accommodation upon his posting to Consulate of Pakistan, Birmingham, despite the fact that temporary official accommodation was arranged by the Mission for him and paid an amount of £ 2,082 vide Vr. No. 23 of 10/2018.

b. Similarly, full DA amounting to US$ 4,590 was also paid to him upon his transfer to HQ despite availability of official accommodation. The officer himself vacated the official accommodation to get the benefit of full DA.

c. Security deposit of £ 3,046 upon vacation of official accommodation was recoverable from the officer.

Audit was of the view that weak financial controls resulted in unauthorized payment on account of DA and non-recovery on account of security deposit from the officer cumulatively amounting to Rs 3.967 million.

The matter was reported to the management on 14.12.2022. The management replied that the house was vacated to give the landlord sufficient time to inspect the house and return the security deposit. The security deposit had been recovered from the officer through his salary for the months of Oct, Nov and December, 2022. Further para regarding 14 days overlapping period of DA is duplication of Para 2 on PAREP Birmingham 2018-19.

DAC in its meeting held on 18.01.2023 directed the Ministry that:

a. Payment of rent of the apartment for the period the officer drew 15 days DA may be got clarified from the Mission.
b. Period for which last payment of rent was made by the Mission and date of vacation of accommodation by the officer may be sought from the Mission.
c. DAC recommended the para for settlement pertaining to security deposit subject to verification by the CAO.

No further progress was reported till finalization of this report.

Audit recommends to recover overpaid DA and security deposit from the officer besides improving financial controls.

(AIR Para-104, MOFA (HQ) 2021-22)

1.5.7 Unlawful reimbursement from sumptuary allowance– Rs. 3.819 million

According to Rule 23 of GFR-Vol-I, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Further, as per Sl. No.12.1.3 of FMMA Vol-II, HOM is himself responsible for bearing expenses on articles such as detergents, phenyl, brasso soap, plate powder, brushes and pails. The Head of Mission will himself be responsible for defraying the cost of cleaning material and consumable articles used in cleaning such as dusters, brushes and pails etc.

As per Para iii of MOFA's circular No. Rules-4/4/2017 dated 26-04-2017 titled 'Revised Rules Governing the use of Sumptuary Allowance', if it is considered expedient at HOM's residence, reimbursement would be made to the extent of actual expenditure based on a caterer's bill/invoice/receipt and payment to waiters/service providers.

As per Para ix of above circular, tips to the extent of 15% of the total expenditure, if not separately included in the bill, will be allowed from sumptuary allowance.

During audit of Pakistan Missions at Belgrade and Prague for the FY 2017-22, it was observed that reimbursement was made to a HOM on fake hotel invoices, printed by pasting monograms/logos on A4 paper through a colour printer. Furthermore, neither these invoices were machine numbered nor they were accompanied with POS bills/receipts.

In another case reimbursement was made out of Sumptuary Allowance without caterer's receipt, guest list and inadmissible items. Further, excess payments on account of tips were also made for entertainments at restaurants / residence. The details are as under:-

Sl. No.	Mission & Period	Para No.	Amount	Remarks
1	Belgrade 2013-21	02	Belgrade LC 1,364,440 (Rs. 2,892,613)	The invoices were printed by pasting monograms/logos on A4 paper through a colour printer. Furthermore, neither the invoices were machine numbered nor they were accompanied with POS bills/receipt (***Annex-V***).
2	Prague	13	Czech	Sumptuary Allowance without caterer's receipt,

	2017-21		Korona79,849 (Rs. 829,631)	guest list and inadmissible items ***(Annex-VI)***
3	Prague 2017-21	14	Czech Korona 9,346 (Rs. 97,105)	Mission made excess payments on account of tips during entertainments at restaurants / residence out of sumptuary allowance ***(Annex-VII)***
TOTAL			**Rs. 3,819,349**	

Audit was of the view that weak internal controls resulted in unlawful reimbursement of sumptuary charges amounting to Rs 3.819 million.

The matter was reported to the management in January, 2022. The management replied that Mission was following proper procedure for the claims of the sumptuary allowance. Mission had correlated from its record and found that Ambassador had actually hosted the dinners.

DAC in its meeting held on 18.01.2023, directed the Ministry to get the record verified from Audit. No further progress was reported till finalization of this report.

Audit recommends to get the relevant record verified from Audit at the earliest.

1.5.8 Non-recording and non-recovery of HBA – Rs. 3.461 million

According to Para 280 of Audit Manual, a record (Broad sheet) of advances viz., House Building, Motor Car and Motor Cycle advances granted to the government servants in respect of officers/officials shall be maintained by the Accounts Office and record of such advances in respect of officials shall be maintained in the Ministry/Division as well.

In terms of Rule 28 of GFR Vol-I, no amount due to government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought. As per Rule 253-A of GFR Vol-I, the house building advance should not exceed 36 months pay of the govt. servant. The repayment of advance commences from the first issue of pay after the first installment is taken and is completed in 120 equal installments for BPS-4 and above.

During audit of MOFA for the FY 2021-22, it was observed that an officer of the CAO was posted on deputation in the Ministry as Assistant Director in November, 2020. He had drawn HBA amounting to Rs. 2.047 million in 4 installments. The first two installments of Rs. 550,000 and 650,000 were drawn in March and May 2020, respectively, from his parent office. The remaining two installments amounting to Rs. 677,217 and Rs.170,103 were drawn in April and June, 2021 from the Ministry of

Foreign Affairs. Despite lapse of 14 months period, the monthly recovery of HBA advance was not started till June, 2021. However, in July, 2021, deduction of HBA @ Rs. 17,061 per month was started against the 4th Installment amounting to Rs. 170,103 only. The total amount of Rs. 1,877,217 for 1st, 2nd and 3rd installment of HBA was neither recovered from him nor was reflecting as outstanding in his pay slips.

Similarly, another officer was granted Rs 4.435 million as HBA in two installments. First Installment of Rs. 2.852 million was paid in April, 2021 and 2nd installment of Rs. 1.584 million in June, 2021 but the 2nd installment was not reflected in the pay slip of the officer till June, 2022.

Audit was of the view that weak observance of accounting procedures resulted in non-recording and subsequently non-recovery of HBA amounting to Rs.3,460,831.

The matter was reported to the management on 14.12.2022. The management replied that the officers had been posted in Missions abroad and remaining amount would be recovered at Missions at enhanced rate.

DAC in its meeting held on 18.01.2023, directed the Ministry to initiate immediate recovery. No further progress was reported till finalization of this report.

Audit recommends to recover outstanding amount besides improving observance of accounting procedures to avoid such instances in future.

(AIR Paras-11 & 98, MOFA (HQ) 2021-22)

1.5.9 Overpayment of foreign and entertainment allowances – Rs. 2.820 million

According to Para 3 of MOFA's Circular titled "Policy on Nomination of Officers for Mandatory Courses" dated 19-01-2012, all officers who shall be called to the Headquarters on official duty temporarily to undertake NS&WC, NMC, SMC, and MCMC mandatory courses shall be governed by the following criteria;

a. Full Foreign Allowance for the first month
b. 75% Foreign Allowance for subsequent months
c. No Entertainment or Daily Allowance for the entire period
d. No Foreign Allowance, if any officer stays in Pakistan beyond the course period"

During audit of MOFA for the FY 2021-22, it was observed that two Pakistan Missions abroad made payment of Rs. 2.820 million on account of full Foreign and Entertainment Allowance to the officers despite the fact that they were in Pakistan to undertake different training/courses during the period of 2017-21. The detail of the overpayment is as under:

Sl. No.	Mission	Para No.	Period of AIR	Amount (US$)	Remarks
1	Belgrade	7	2012-21	3,301	Overpaid FA 16.09.2020 to 29.12.2020
2	Belgrade	24	2012-21	357	Overpaid FA 01.10.2014 to 21.09.2014
3	Prague	21	2017-21	6,838	Overpaid EA & FA 13.08.2018 to 14.12.2018
4	Prague	17	2017-21	1,925	Overpaid EA 13.08.2018 to 14.12.2018
	TOTAL			**12,421 (Rs. 2,819,567)**	

Audit was of the view that weak financial controls resulted in overpayment of foreign and entertainment allowances amounting to Rs. 2.820 million.

The matter was reported to the management in July, 2022. The management appraised that officers concerned had been approached for response / recovery.

DAC in its meeting held on 18.01.2023, directed the Ministry to effect recovery from the officers concerned. No further progress was reported till finalization of this report.

Audit recommends to recover overpaid amount from the officers besides improving financial controls to avoid such instances in future.

1.5.10 Excess / inadmissible payments of transportation charges – Rs. 2.654 million

According to Sl. No. 10.12.1 of FMMA Vol-II, charges for storage pending shipment of the personal effects of officers/ officials transferred or posted abroad form part of the expenses of transportation of personal effects and are, therefore, payable by the Government. The charges payable by the Government will be confined to the short period while the ship is not available. It is the responsibility of the officials concerned to take steps to clear their luggage and avoid storage charges. Demurrage charges are not payable, unless specifically sanctioned by the Finance Division. As per Sl. No. 10.7.6 of FMMA Vol-II, the entitlement of the officers/officials for packing/crating, insurance, dispatch and clearance of personal effects on transfer from Headquarter to Mission and vice versa is as under:

Grade of officers/officials	Entitlement by Rail, Road or Sea
B-17 and above	Packing/Crating
Married	2240 kg or 25M3
Single	1490 kg or 17M3

During audit of MOFA for the FY 2021-22, it was observed that Ministry/Mission paid transportation charges in excess of entitlements and for inadmissible items included in the bills. The excess payment made was Rs 2.654 million ***(Annex-VIII).***

Audit was of the view that weak financial controls resulted in overpayment of transportation charges amounting to Rs 2.654 million.

The matter was reported to the management on 14.12.2022. Management replied that the officer was entitled to 25 m3 space container and payment was made according to his entitlement. In case of Para at Sl No. 4 management replied that under the local laws removal of debris from residence and its disposal off at dump was responsibility of the transportation company.

DAC in its meeting held on 18.01.2023 directed the Ministry to effect recoveries from the concerned officers and get it verified from Audit. No further progress was reported till finalization of this report.

Audit recommends that excess payments on account of transportation charges of personal effects may be recovered from the officer(s) under intimation to Audit besides improving financial controls.

1.5.11 Inadmissible payment of airfare– Rs. 2.552 million

As per Ministry of Foreign affairs, Islamabad (Mission Services Directorate's) vide bearing No.8/1/MS(III)/2014 dated 29.01.2015, the approved routes for New York are as under:-

S.No	Approved Route	Airlines
1	Islamabad-Abu Dhabi-New York	PIA+Foreign Carrier
2	Islamabad-Istanbul-New York	

During audit of MOFA for the FY 2021-22, it was observed that the Finance Division vide U.O No.F.1(6)-EF. Exp/FA/Estt-I/EPF/2021-Vol-143 dated 02.09.2021, allowed a Counselor upon his transfer from headquarters to PAREP Tashkent, to deviate

the approved route and to use foreign carrier for the sector Lahore-Jeddah-Istanbul-Tashkent to proceed to destination subject to the following conditions:-

i. The official will draw TA/DA as per approved route (Lahore-Tashkent) his entitlement under the prescribed rules.

ii. The official will pay the difference in airfare over and above the approved route/use of non-national carrier if any, from his own pocket.

Contrary to the above, the Ministry paid an amount of Rs. 849,521 on account of air fare of officer without recovering the difference of air fare. In another case, the amount of US$ 7,500 was paid on account of air fare in respect of an officer on his transfer from New York to HQ who travelled by deviating the approved route and used foreign carrier without the approval of Finance Division.

Audit was of the view that weak internal controls resulted in inadmissible payment of Rs 2.552 million expenditure for travelling on other than approved route.

The matter was reported to the management on 14.12.2022. The management did not submit any reply.

DAC in its meeting held on 18.01.2023 directed the Ministry to effect recovery of difference of airfare from the officers. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives besides improving internal controls.

(AIR Paras-113 & 114 MOFA (HQ) 2021-22)

1.5.12 Irregular payment on account of education passage – Rs. 1.783 million

According to Sl.No.11.18.1 of FMMA Vo-II, children of an officer (B-17 and above) left behind in Pakistan for purposes of education may be given a return passage by the approved route once a year to visit their parents in the country of posting, subject to condition that the stay of the child with the parents shall not be less than six weeks.

During audit of MOFA for the FY 2021-22, it was observed that the Ministry made payment of Rs. 1.783 million in June, 2022 on account of education passage of two children of an Ambassador from Islamabad to Niamey. The children reached Niamey on 23.05.2022 and returned to Pakistan on 18.06.2022 which reflected that period of their stay was less than six weeks.

Audit was of the view that weak internal controls resulted in irregular payment of Rs 1.783 million on account of education passage in violation of prescribed rules.

The matter was reported to the management on14.12.2022. The management did not reply.

DAC in its meeting held on 18.01.2023 directed the Ministry to expedite response from Mission. No further progress was reported till finalization of this report.

Audit recommends to recover irregular payment on account of education passage from the officer besides improving internal controls.

(AIR Para-85 MOFA (HQ) 2021-22)

1.5.13 Non-initiation of action / recovery against missing amount– Rs. 1.724 million

According to Rule laid down at Sl. No. 136 of Estacode (2000 Edition), it is the duty of officers to watch the conduct of their subordinates and to ensure that corruption does not spread among them. Failures to do so would be reflection on their own efficiency.

Further as per Sl. No. 137 (3), it is the duty of every head of department to exercise utmost vigilance, analyze the cause and trace the source where incidence of corruption occurs. A head of department will bear the responsibility, and be answerable for proven charges of corruption within the area of his administrative jurisdiction, it is self evident that corruption prevails in a department if its head is.

a) Himself corrupt, or

b) Willfully blind to corruption taking palace, or

c) So inefficient that he is unable to control it.

Whichever of these three reasons may be applicable, such a Head of Department cannot be retained in service to the detriment of governments, objective of serving the people and promoting their weal and welfare.

During audit of MOFA for the FY 2021-22, it was observed that an Ex-Accountant at PAREP Riyadh lodged two complaints in October, 2016 and January, 2017 to the Ambassador and four complaints (February, 2017, May and June, 2021 and August 2022) to the Foreign Secretary against the then HOC. He pointed out the missing amount of Rs. 1.724 million (SRLs 28,500), besides leveling allied allegations against the officer ***(Annex-IX).*** The official in his complaint dated 01.08.2022 also pointed out that before

arrival of new Ambassador an Internal Committee had inquired the matter and recommended recovery thereof from the officer. However, despite lapse of six years Ministry did not take action on these complaints.

Audit was of the view that weak internal and managerial controls resulted in misuse of government funds.

The matter was reported to the management on 14.12.2022. The management replied that a fact-finding inquiry was conducted which held the Accountant responsible for discrepancies who had subsequently deposited the missing amount. The reply was not tenable as the Accountant had only deposited SRLs 15,000 whereas the remaining amount of SRLs 13,500 was drawn from PCW&EF to fulfill the loss.

DAC in its meeting held on 18.01.2023, directed the Ministry to share fact finding inquiry report with Audit. No further progress was reported till finalization of this report.

Audit recommends to share fact-finding report with Audit besides improving internal and managerial controls.

(AIR Para-139, MOFA (HQ) 2021-22)

1.5.14 Unauthorized sanction of leave and payment of salary for two years during probation period – Rs. 1.489 million

According to Finance Division (Regulation Wing's) O.M No. F.1(12) R.4/97 dated 07.01.2002 reproduced at Sl.No. 8.1 of Revised Leave Rules, 1980, the pay and allowances are inadmissible during the EOL. Annual increments are also inadmissible under FR-26. Due to the special characteristics of EOL, no rule has been framed for its conversion into another kind of leave retrospectively because it not only involves payment of salary for the previous EOL period but would also involve change in the directions/orders of the authority. Moreover, according to clarification of Establishment Division vide No. 9/1/2017-T-III dated 05.07.2018, a government servant should not be allowed deputation/long leave (extra ordinary leave or otherwise) during the period of his probation.

During audit of MOFA for the FY 2021-22, it was observed that an officer was appointed in Ministry as Assistant Director BPS-17 on 29.06.2016. He was granted three months Ex-Pakistan leave w.e.f 02.03.2018. In May 2018 the officer requested for extension of Ex-Pakistan leave till April, 2020 (two years) on EOL basis as he was doing

Ph.D from Perth, Western Australia. The leave was sanctioned to him without mentioning the nature of leave. In April, 2020, on return from Ex-Pakistan leave the officer requested for regularization of his two year leave. Ministry took up the matter with Establishment Division in June 2020 for regularization. In response, Ministry was advised to take up the matter with Finance Division. The Finance Division vide letter No. F.No1(1) R-4/2009-SL dated 03.07.2020 advised that in this case relaxation in Revised Leave Rules, 1980 was required, hence a summary for the Federal Cabinet may be initiated by the referring Division, to invoke Rule-40 of the Revised Leave Rules, 1980. Further, during this period (02.03.2018 to 11.05.2020) the officer drew Pay and Allowances amounting to Rs. 1.489 million.

Audit was of the view that weak internal and managerial controls resulted in unauthorized grant of leave and payment of pay and allowances amounting to Rs 1.489 million.

The matter was reported to the management on 14.12.2022. The management did not submit any reply.

DAC in its meeting held on 18.01.2023 directed the Ministry to place the case before competent forum for regularization. No further progress was reported till finalization of this report.

Audit recommends to get the leave during probation period regularized from the competent authority and recover excess paid pay and allowances from the officer.

(AIR Para-102, MOFA (HQ) 2021-22)

1.5.15 Suspected misappropriation of salary of locally employed staff – Rs. 1.441 million

According to Sl. No. 2.36.1 of FMMA Vol-II, where it is established that misappropriation of Government money or loss to the Government in any form was facilitated by laxity of supervision on the part of a superior officer, his personal liability will be strictly assessed and he will be required to make good the whole loss or a proportion of it from his personal resources.

During audit of EOP, Kiev for the FY 2015-21, it was observed that ex-Head of Chancery misappropriated an amount of Rs. 1.441 million (US$ 6,350) on account of cash payment of salaries of the locally recruited staff. The detail is as under:

Name & Designation	Period of Salary	Amount	Remarks
Mr. Dymetro Khimich, Driver	01.01.2018 to 31.01.2018 (01-month)	750 (USD 750x1)	As per record the official left the job on 29.12.2017 while his salary was drawn upto 31.01.2018
Mr. Klerick Sergey, Driver	01.11.2017 to 31.01.2018 (03-months)	2100 (USD 700x3)	As per mission's letter dated 12.06.2019 Mr. Klerick never worked in Embassy of Pakistan.
Mr. Denys Krolivets Driver	05.04.2018 to 31.08.2018 (05-months)	3500 (USD 700x5)	Mr. Denys Krolivets quit the job w.e.f 05.04.2018 whereas his salary was drawn upto 31.08.2018.
	Total	**USD 6,350**	

Audit was of the view that weak internal controls resulted in misappropriation of Rs 1.441 million and non-initiation of investigation.

The matter was reported to the management in September, 2022. The management stated that matter was subjudice and outcome of the case would be shared in due course of time.

DAC in its meeting held on 18.01.2023, directed the Ministry to pursue the case. No further progress was reported till finalization this report.

Audit recommends to pursue the case for fixing responsibility.

(AIR Para-6, Kiev, 2015-21)

1.5.16 Excess payment of room rent and food charges for quarantine period during Covid – Rs. 1.145 million

According to Finance Division's U.O.No.638-DS-Exp (FA)/2020 dated 06.01.2021, cases regarding payment of DA during mandatory quarantine period due to COVID-19 to the officers/officials on their posting at Pakistan missions are decided on case to case basis as the COVID-19 is a temporary phenomenon. During mandatory quarantine period due to COVID-19, the officers/officials were allowed payment of six (06) days normal joining time daily allowance and actual charges of room rent for the remaining period of quarantine subject to the condition of provision of hotel bills.

During audit of MOFA for the FY 2021-22, it was observed that Ministry / Mission paid the amount of Rs. 1.145 million (RMB 16,695 and Rs. 584,953) on account of Food Charges, six days joining time DA in addition to 14 days quarantine period. The officers/officials were only entitled for quarantine period of 14 days i.e., 6 days for joining time and 8 days of remaining quarantine ***(Annex-X).***

Audit was of the view that weak managerial and financial controls resulted in excess payment of Rs 1.145 million on account of room rent for extra quarantine days in addition to six days joining time.

The matter was reported to the management on 14.12.2022. The management replied that during quarantine individual was not allowed to leave the hotel room. Therefore linking the joining time with quarantine period was not justified. Further, TA bills of officers/officials had already been settled.

DAC in its meeting held on 18.01.2023 directed the Ministry to shift the paras to Missions concerned for response/recovery. No further progress was reported till finalization of this report.

Audit recommends that recoveries of overpaid amount on account of room rent for extra days may be effected from the officers under intimation to Audit besides improving financial and managerial controls.

1.5.17 Inadmissible payment of rental ceiling for impermissible areas – Rs. 0.938 million

According to Ministry of Housing and Works O.M. No. F.4(8)/92-policy dated 28.09.2021, the Federal Government allowed rental ceiling for hiring of residential accommodation in Federal Ministries/Division/Attached Department/Subordinate offices, in the cities of Islamabad/Rawalpindi/Lahore/Karachi/Quetta/Peshawar.

During audit of MOFA for the FY 2021-22, it was observed that the Ministry allowed an officer the hiring of house located in Wah Cantt, Texila w.e.f. 22.10.2018 to 21.10.2021. The payment made on account of rental ceiling amounting to Rs.937,781 was held irregular as the house was not located in the area admissible for payment of rental ceiling.

Audit was of the view that weak internal controls resulted in inadmissible payment of rent ceiling amounting to Rs.0.938 million for impermissible area.

The matter was reported to the management on 14.12.2022. The management replied that the house allotted to the officer fell in District Rawalpindi and was allotted in accordance with provisions of Accommodation Allocation Rules.

DAC in its meeting held on 18.01.2023, pended the para. No further progress was reported till finalization of this report.

Audit recommends that inadmissible payment be recovered from the officer concerned under intimation to Audit.

(AIR Para-23, MOFA (HQ) 2021-22)

B- Procurement Related Irregularities

1.5.18 Irregular expenditure on purchases through splitting to avoid tendering – Rs. 7.031 million

According to Rule 9 of PPRA Rules, 2004, save as otherwise provided and subject to the regulation made by the Authority, with the prior approval of the Federal Government, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the Authority's website as well as on the website of the procuring agency in case the procuring agency has its own website. According to Rule 12(1), procurements over five hundred thousand and up to the limit of three million rupees shall be advertised on the Authority's website in the manner and format specified by regulation by the Authority from time to time.

During audit of MOFA for the FY 2021-22, it was observed that Ministry incurred expenditure of Rs.7.031 million on procurement of various items during 2021-22 by splitting the purchases and avoiding the tender requirement. This resulted in irregular expenditure of Rs.7.031 million **(*Annex-XI*).**

Audit was of the view that weak procurement management resulted in irregular expenditure of Rs.7.031million on purchases without open tendering.

The matter was reported to the management on 14.12.2022. The management replied that open tender for the procurement of various items was floated on PPRA website and published in newspaper during May, 2022. The reply was not tenable as tender was floated after procurement of said items.

DAC in its meeting held on 18.01.2023 directed the Ministry to get the record verified from Audit. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(AIR Para-107, MOFA (HQ) 2021-22)

1.5.19 Non-deduction of GST and Income Tax from NADRA – Rs. 6.789 million

According to Section 3(2) of Table-1 Schedule of Islamabad Capital Territory tax on services ordinance 2001, IT services and IT-enabled services. Explanation.- For the purpose of this entry – (a) "IT services" include software development, software maintenance, system integration, web design, web development, web hosting and network

design; and (b) “IT enabled services” include inbound or outbound call centres, medical transcription, remote monitoring, graphics design, accounting services, HR services, telemedicine centers, data entry operations, locally produced television programs and insurance claims processing levied GST @ 5%.

According to Section 153 (1)(b) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person for sale of goods, rendering of or providing of services and on the execution of a contract, other than a contract for the sale of goods or the rendering of or providing of services, shall, at the time of making the payment, deduct tax from the gross amount payable at the rate specified in Division III of Part III of the First Schedule (3% on ATL and 6% Non ATL).

During audit of MOFA for the FY 2021-22, it was observed that Ministry hired services of NADRA for developing a solution for automation of power of Attorney for Pakistani community/Diaspora abroad. Ministry made payment of Rs.83.30 million to NADRA for the year 2021-22 but contrary to above Ministry did not deduct amount of Rs. 6.789 million on account of 5% GST and 3% Income Tax from NADRA. The expenditure was charged to the head of account A-3919-Payment to others for service rendered. The detail is as under:

(Amount in Rs.)

Amount excluding GST	GST 5%	Amount including GST	Income tax deducted	Income Tax to be deducted		Amount Recoverable
				Filer (3%)	Non filer (6%)	
83,300,000	4,165,000	87,465,000	0	2,623,950		6,788,950

Audit was of the view that weak financial controls resulted in non-deduction of GST and Income Tax amounting to Rs 6.789 million.

The matter was reported to the management on 14.12.2022. The management replied that Ministry only paid principal amount to NADRA.

DAC in its meeting held on 18.01.2023 directed the Ministry to take up matter with NADRA for recovery of GST and Income Tax. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(AIR Paras-96& 97, MOFA (HQ) 2021-22)

1.5.20 Mis-procurement of physical assets – Rs. 3.545 million

According to Sl. No. 2.38.4 A of FMMA Vol-II, in case amounts are greater than US$D 4,000 (SRLs 15,000), procurement mode to be adopted is open tender and in case amounts are between US$ 2,000-4,000 (SRLs 7,500 to SRLs 15,000), limited tender is to be resorted to. Further, according to Rule 9 of Public Procurement Rules 2004, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Moreover, according to Rule 27, where a procuring agency has already prescribed a deadline for the submission of bids and due to any reason the procuring agency finds it necessary to extend such deadline, it shall do so only after recording its reasons in writing and in an equal opportunity manner. Advertisement of such extension in time shall be done in a manner similar to the original advertisement.

During audit of the Consulate General of Pakistan, Dubai for the FY 2017-21, it was observed that Mission incurred expenditure of AED 20,653(US$ 5,643) on account of up gradation of Token System in MRP Hall in June, 2021 and AED 36,670 on procurement of furniture items for residence of Consular (visa) in June, 2018. The procurements were made in piecemeal and against defective tenders, and accepting a bid after due date. The detail is as under;

Sl. No.	AIR Para No.	Amount (AED)	Remarks
1	14	20,653	Up gradation of Token System in MRP Hall from M/s Aristo Star General trading LLC vide voucher No. 64 (AED 12,626) & 65 (AED 8,027) of 06/2021,in piecemeal by splitting the expenditure through quotation instead of open tendering.
2	20	36,670	Procurement of furniture items for residence of Consular (visa) vide payment voucher No. 121 dated 28.06.2018. Bid dated 20.6.2018 accepted against closing date of 10.06.2018. of 2nd lowest bidder i.e. Al-Qadar was on simple paper, without bearing signatures and stamps. Also record of opening of sealed bids and envelop was not available.
	Total	**57,323 (Rs. 3,545,428)**	

Audit was of the view that weak procurement management resulted in irregular procurements amounting to Rs 3.545 million.

The matter was reported to the Management in September, 2022. Management replied that in order to update the queue management system in MRP three quotations were obtained. Further, Para regarding purchase of furniture had been conveyed to the concerned officer for recovery.

DAC in its meeting held on 18.01.2023, directed the Ministry to get the expenditure incurred on up-gradation of queue management system regularized and pursue recovery for mis-procurement of furniture. No further progress was reported till finalization this report.

Audit recommends compliance of DAC directives besides improving procurement management.

C- Management of Accounts with Banks

1.5.21 Unjustified retention of balances in bank accounts and improper maintenance of record - Rs. 714.873 million

As per Para 5 (ii) of Accounting Procedures for extended scope of PCW&EF and FIGOB in Pakistan, a working balance of Rs. 5 million shall be maintained in the bank accounts. Funds above this limit shall be invested in the short term / long term schemes offered by the scheduled banks with the approval of PAO.

Further, as per Para 4 of Finance Division O.M. No. 4117-AFS (Exp)/2011 dated 11.06.2011, in response to Ministry's request for opening of Foreign Currency and local currency (Rupees) account, Ministry was advised to open a GL Account under the head, "Deposit and Reserve" operated in Federal Treasury in terms of Para-IX, Section-VIII, and Sl. No. 654 of FTR of Federal Government.

As per Para 2 of CGA's letter No. 372/AC-II/4-332/10 dated 11.05.2011, Ministry was advised to get the concurrence of Finance Division on Accounting Procedures for extended scope of PCW&EF and FIGOB.

As per Para 2(a) & Para 5 of Accounting Procedure for extended utilization of PCW&EF & FIGOB in Pakistan, Ministry was required to open separate Bank Accounts for PCW&EF and FIGOB in NBP, Foreign Office with the approval of Finance Division.

During audit of MOFA for the FY 2021-22, it was observed that Ministry had a balance of Rs. 714,873,000 in PCW&EF & FIGOB combined account instead of working balance of Rs. 5 million each. Further, Ministry was maintaining combined Bank account for PCW&EF and FIGOB instead of two separate accounts and opening of GL account with Treasury. Moreover, Ministry did not include the role of Finance Division and CAO in Accounting Procedures for incurring the expenditure out of PCW&EF and FIGOB under the extended scope. The approval of Finance Division for opening of Bank account in Commercial Bank (HBL) was also not available.

Audit was of the view that weak financial management resulted in retention of working balance of Rs. 714.873 million in the bank accounts of PCW&EF and FIGOB, and its improper maintenance.

The matter was reported to the management on 14.12.2022. The management replied that Ministry tries to keep the sufficient balance in PCW&EF and FIGOB bank account to meet up the expenditure. In addition, Ministry already took up the matter with

NADRA for transfer Mission's share of PCW&EF and FIGOB to concerned Missions relevant accounts.

DAC in its meeting held on 18.01.2023 directed the Ministry to open separate accounts henceforth. No further progress was reported till finalization of this report.

Audit recommends that:

1. The role of Finance Division and CAO in Accounting Procedures for incurring the expenditure out of PCW&EF and FIGOB under the extended scope may be determined and included in the procedures.
2. The irregularity may be got regularized from Finance Division, besides fixing responsibility regarding violation of instructions issued by the Finance Division, under intimation to Audit.
3. The excess funds may be invested in a profitable scheme with the approval of competent authority after maintaining the required working balances of PCW&EF and FIGOB.
4. Separate Bank accounts for PCW&EF and FIGOB may be opened with the approval of Finance Division under intimation to Audit.

(AIR Para-94, MOFA (HQ) 2021-22)

Value for Money & Service Delivery Issues

1.5.22 Non-investment of huge funds retained in FIGOB and PCW&EF – Rs. 2,010.654 million

According to Sl. No. 11.3.1 of FMMA Vol-I, a separate saving bank account of "Fund for Improvement of Government Owned Buildings" should be opened. Moreover, according to Sl. No. 11.3.5 of *ibid*, the surplus fund should be invested wherever possible, in interest bearing fixed deposit accounts in the light of instructions given in MOFA O.M. No.Rules-4/6/95 dated 30.08.1995. As per Para 5 (ii) of Accounting Procedures for extended scope of PCW&EF and FIGOB in Pakistan, a working balance of Rs. 5 million shall be maintained in the bank accounts. Funds above this limit shall be invested in the short term / long term schemes offered by the scheduled banks with the approval of PAO.

During audit of MOFA for the FY 2021-22, it was observed that the Consulate General of Pakistan, Jeddah retained a huge balance of funds of Rs.2,010.654 million (SRLs 33,233,944) of FIGOB and PCW&EF in current/non-interest bearing Bank accounts during 2019-21, but did not invest in the profitable schemes. The detail is under:

Sr. No	Name of Fund	Balance as on 30.06.2021 (SRLs)
1.	FIGOB	22,975,944.53
2.	PCW&EF	10,257,999.62
Total		**33,233,944.15 (Rs. 2,010,654,612)**

Audit was of the view that weak financial management resulted in non-investment of funds amounting to Rs 2,010.654 million.

The matter was reported to the Management in September, 2022. Management replied that surplus funds would be invested in fixed deposit accounts at the earliest.

DAC in its meeting held on 18.01.2023, directed the Ministry to obtain and provide current position / status of investment of surplus funds. No further progress was reported till finalization this report.

Audit recommends to invest the surplus funds in interest bearing account besides improving financial management.

(AIR Para-13, C.G Jeddah, 2017-21)

Others

1.5.23 Irregular expenditure on account of contingent charges and payments in cash – Rs. 284.278 million

As per Sl. No. 13.12.1 of FMMA Vol-II, the limit of cash payment in respect of Pakistan's Missions abroad has been fixed. Further, payment more than the prescribed limit has to be made through crossed cheque in compliance of Rule 157 of FTR Vol-I.

During audit of MOFA for the FY 2021-22, it was observed that MOFA (HQ) and certain Pakistan Missions abroad incurred expenditure in cash instead of crossed cheques amounting to Rs. 284.278 million during the period 2012-21. The details of cash payments are as under:

Sl. No.	Mission	Para No.	Period of AIR	Amount (Foreign Currency)	Amount (PKR)
1	Kiev	8	2015-21	UAH 314,776	1,961,054
2	Kiev	9	2015-21	US$ 123,905	28,126,435
3	Bucharest	12	2017-21	Rs. 2.407 million	2,407,000
4	Belgrade	17	2012-21	SD 4.15 million	8,798,000
5	Budapest	18	2013-21	HUF 2.71 million	1,707,300
6	Budapest	19	2013-21	HUF 25.84 million	16,279,200
7	Kiev	3	2015-21	US$ 215,071	48,821,117
8	Belgrade	4	2012-21	US$ 113,052	25,662,804
9	MOFA (HQ)	4	2021-22	Rs 150,515,087	150,515,087
				TOTAL	**284,277,997**

Audit was of the view that payment to third parties in cash instead of crossed cheques was irregular and violation of Federal Treasury rules. This reflects weak internal and financial controls in the Mission.

The matter was reported to the management in July & December, 2022. The management replied that in Kiev economy was cash based and vendors did not accept cheques. In Bucharest, only in unavoidable circumstances cash payments were made. In Belgrade due to international sanctions, cash payment was compulsion. In Budapest, most of the service provider and vendors accept cash payments only. In case of MOFA (HQ) management replied that payments on account of honorarium were approved on 29th June, 2022 and wages of daily wage employees could not be made through cheques because their data was not on SAP.

DAC in its meeting held on 05.09.2022 & 18.01.2023, directed the Ministry to take up the cases pertaining to Missions abroad with Finance Division for regularization. In case of MOFA (HQ) relevant record may be got verified from Audit. No further progress was reported till finalization this report.

Audit recommends that irregular cash payments may be regularized from the Finance Division and ensure to avoid cash payments in future.

1.5.24 Irregular expenditure without budget provision – Rs. 185.739 million

According to Rule 55 of GFR Vol-I, in all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has, or has not, been made in the budget estimates of the year, and, if it has not been made whether the funds can be found by valid re-appropriation. Further, as per Rule 97 of ibid, expenditure for which no provision has been made in the original budget estimate of the current financial year should rarely, if ever, be incurred.

During certification audit of the accounts of MOFA for the FY 2021-22, it was observed that;

i) Ministry/Missions made payments worth Rs.142.464 million without ensuring budget availability. Details are as under:

SI. No.	Vr No. & Month	Mission/Ministry	Amount (Rs.)
1.	22 of 11.2021	PAHIC Male	171,494
2.	24 of 05.2021	EOP, Berlin	4,541,475
3.	36 of 02.2022	EOP, Rome	144,900
4.	47 of 08.2021	EOP, Amman	12,042,371
6.	43 of 11.2021	EOP Paris	10,975,248
9.	48 of 11.2021	CG Istanbul	9,815,482
10.	11 of 01.2022	EOP Tehran	6,929,373
12.	155 of 10.2021	EOP Brussels	36,324,096
13.	122 of 02.2022	EOP Brussels	288,187
14.	156 of 08.2021	EOP Brussels	61,231,345
		Sub-total	**142,463,971**

ii) Similarly, Ministry incurred excess expenditure of Rs. 43.275 million against the allocated budget during the financial year 2021-22. Detail is as under:

Grant No.	Account Code	Account Head	Final Grant	Actual Expenditure	Excess (Rs.)
49	A03	Operating Expenses	12,419,197,088	12,462,472,132	43,275,044
				Sub-total	43,275,044
				Grand Total	185,739,015

Audit was of the view that due to weak financial and budgetary controls Ministry/Missions made payments without availability of budget provision in violation of rules.

The matter was reported to the Management on 03.11.2022. Management replied that in case of Missions, concerned Missions had been approached for response and in case of expenditure at MOFA (HQ), Finance Division did not allocate funds for loss on foreign exchange due to which expenditure was met from expenditure head "others".

DAC in its meeting held on 14.11.2022 directed the Ministry to provide record for verification and get the expenditure regularized from Finance Division. No progress was reported till finalization of this report.

Audit recommends getting the expenditure without budget provision regularized from Finance Division besides strengthening financial and budgetary controls.

(Para-1, Certification Audit 2021-22)

1.5.25 Irregular expenditure on payment of salaries of community school out of PCW&EF -Rs.132.189 million

According to Sl. No. 10.4.1 of the FMMA Vol-I, the Head of Mission is competent to authorize expenditure from the PCW&EF fund in accordance with the guidelines. The PCW&EF will be available for welfare schemes for Pakistani community abroad and improvement of Pakistani schools and other specified purposes.

During audit of Parep Abu Dhabi and C.G Dubai for the FYs 2017-21, it was observed that the Missions released funds of Rs. 132.189 million (AED 2,137,257) to five schools on recurring basis in violation of the instructions. Said schools are no longer under the control of the Embassy of Pakistan, Abu Dhabi and are being run as companies by individuals under licenses issued by Abu Dhabi government with special power of Attorney to the Ambassador of Pakistan to UAE to represent the licenses and to act on behalf of the licensee to perform all transaction and requirement related to financial and administrative matters. Therefore, payment out of PCW&EF for non-specified purposes on a recurring basis was irregular. The detail is as under:

Sl. No.	Formation	AIR Para No.	Period of AIR	Amount (AED)	Remarks
1	Abu Dhabi	14	2017-21	1,879,193	Released to Pakistani schools at Musaffah and Al Ain each month for payment of salaries to the teaching and administrative staff.

Sl. No.	Formation	AIR Para No.	Period of AIR	Amount (AED)	Remarks
2	CG Dubai	6	2017-21	258,064	Released to Pakistani schools at Dubai, Fujairah and Ras Al Khaimah for salaries of staff.
			TOTAL	**2,137,257 (Rs. 132,189,345)**	

Audit was of the view that weak internal and financial controls resulted in irregular expenditure of Rs 132.189 million from PCW&EF fund.

The matter was reported to the Management in September, 2022. Management replied that PCW&EF was available for improvement of Pakistani schools and in UAE Pakistani community consisted of lower segment of society which could not afford costly education. Keeping this in view Embassy spent funds from PCW&EF to serve Pakistani community.

DAC in its meeting held on 18.01.2023, recommended the para for regularization from PAO with the condition that no such payments shall be made to the school for salary. No further progress was reported till finalization this report.

Audit recommends compliance of DAC directives.

1.5.26 Loss to government due to unnecessary retention of accommodations – Rs.62.323 million

As per Sl. No. 8.4.1 of FMMA Vol-II, the Public Accounts Committee (PAC) has directed that government hired accommodations were to be vacated immediately and in no case, due to exigency of service, this period exceeds beyond three months.

During audit of MOFA for the FY 2021-22, it was observed that in 3 missions, the management retained the vacant embassy residences for which rent amounting to Rs. 62.323 million was paid despite the fact that the Ambassadors were not posted there. The details are as under:

Sl. No.	Mission	Para No.	Period of AIR	Amount	Remarks
1	Kiev	1	2015-21	US$ 77,000 (Rs. 17,479,000)	14.12.2017 to 20.11.2018 (11-months)
2	Bucharest	4	2017-21	€ 77,000 (Rs. 18,798,780)	August-2019 to June-2020 (11-months)
3	Budapest	2	2013-21	€ 106,680 (Rs. 26,044,855)	14.12.2018 to 12.12.2019 (12-months)
			TOTAL	**Rs. 62,322,635**	

Audit was of the view that weak managerial practices resulted in unnecessary retention of accommodations and payment of Rs 62.323 million. .

The matter was reported to the management in July, 2022. The Missions management replied that appointment / posting of Ambassadors were beyond their controls and accommodations were retained with the approval of Ministry. The reply was not tenable as there were clear directives of the PAC not to retain vacant residence beyond three months period.

DAC in its meeting held on 18.01.2023, directed the Ministry to take up the case for regularization. No further progress was reported till finalization of this report.

Audit recommends to place the matter before PAC for directions.

1.5.27 Irregular payment / expenditure on account of services of security agency - Rs. 33.936 million

As per Para18(10) of Schedule-II of Rules of Business, 1973, Interior Division has been assigned the function regarding security measures for the Federal Secretariat, attached departments and sub-ordinate offices.

During audit of MOFA for the period 2021-22, it was observed that instead of asking Ministry of Interior for security services, the Ministry entered into an agreement with M/s Askari Guards for provision of 106 Security Guards for MOFA (HQ) & hostel buildings w.e.f. 01.09.2019 to 31.08.2022 and made payment of Rs 33.936 million. The expenditure on security arrangements was held irregular as it was responsibility of Interior Division (Islamabad Police) to provide security services for Foreign Office buildings. Audit further observed that the expenditure was incurred against defective sanctions, as Sl. No. 9(40) of delegation of financial powers has been referred, which is regarding Secret Service Expenditure whereas the expenditure was required to be sanctioned against Sl. No. 9(35) regarding payment to other for services rendered. The details of monthly rates are as under:

S #	Designation	Description	Amount (Rs.)
1	Supervisor Armed	8 x 27,458	219,664
2	Guard Armed	89 x 24,854	2,212,006
3	Guard Armed	5 x 24,854	124,270
4	Lady Searcher un-armed	4 x 25,904	103,616
		Total	**2,659,556**
		GST	425.529
		Grand Total Per Month	**3,085,085**

Audit was of the view that weak internal controls resulted in irregular payment of Rs 33.936 million on account of security services.

The matter was reported to the management on 14.12.2022. The management replied that the matter was taken up with Ministry of Interior and IG Islamabad. However, no positive response was received. The reply was not tenable because the Ministry procured security services without waiting for response from Ministry of Interior.

DAC in its meeting held on 18.01.2023 directed the Ministry to pursue the matter with the Ministry of Interior. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives besides explanations for irregular expenditure.

(AIR Para-56, MOFA (HQ) 2021-22)

1.5.28 Excess expenditure over & above the budgetary allocation - Rs. 11.511million

According to Para12 of GFR Vol-II, a Controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expenditure in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before government and the Public Accounts Committee, if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

During audit of MOFA for the FY 2021-22, it was observed that funds of Rs.38,373 only were provided to the Ministry of Foreign Affairs for the year 2021-22 under Grant No.48 (Fund Cost Center HQ 0530). However, Ministry incurred an expenditure of Rs.11.550 million against the budget allocation of Rs. 38,373, resultantly excess expenditure of Rs. 11.512 million (29,998.32% in excess) was incurred in violation of rules.

Audit was of the view that weak financial management and controls resulted in excess expenditure of Rs.11.511 million.

The matter was reported to the management on 14.12.2022. The management replied that expenditure related to PAREP Kabul which was booked by the CAO.

DAC in its meeting held on 18.01.2023 directed the Ministry for regularization of expenditure from Finance Division. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives besides improving financial management and controls.

(AIR Para-141, MOFA (HQ) 2021-22)

1.5.29 Non-refund of VAT from the host government - Rs. 2.209 million

According to Sl. No. 8.12.2 of FMMA Vol-II, Foreign Missions in Pakistan are exempted from all taxes other than service taxes viz conservancy and water taxes on reciprocal basis. Our Missions should also be exempted from such taxes.

During audit of MOFA for the FY 2021-22, it was observed that three Pakistani Missions abroad purchased various items during the period 2017-21 and made payments of Rs 2.209 million (SRLs. 17,805 & AED 18,291) as VAT. However, no refund of VAT was obtained from the local government(s) by the Missions and thus causing loss to the government exchequer. The detail is as under**:**

Sl. No.	Formation	AIR Para No.	Period of AIR	Amount (Foreign Currency)	Amount (PKR)
1	C.G Jeddah	11	2019-21	SRLs. 17,805	1,077,203
2	Abu Dhabi	06	2017-21	AED 3,617	223,711
3	C.G Dubai	12	2017-21	AED 14,674	907,587
			Total		**2,208,501**

Audit was of the view that due to weak managerial controls, VAT amounting to Rs. 2.209 million could not be refunded from the host countries.

The matter was reported to the Management in December, 2022. Management replied that concerned Missions were pursuing with the host / local authorities for refund of VAT.

DAC in its meeting held on 18.01.2023, directed the Ministry to pursue the case with the host governments for refund of VAT. No further progress was reported till finalization of this report.

Audit recommends that efforts should be made to get VAT refunded from the host governments at the earliest.

CHAPTER 2 MINISTRY OF OVERSEAS PAKISTANIS AND HUMAN RESOURCE DEVELOPMENT

2.1 Introduction

Ministry of Overseas Pakistanis and Human Resource Development was established on June 07, 2013 through merger of erstwhile Ministry of Human Resource Development and Ministry of Overseas Pakistanis. Under the Rules of Business 1973, the Ministry makes policies for employment promotion abroad; takes measures for the welfare of Pakistan Emigrants and their dependents in Pakistan; and coordinates with provincial governments to align national labour laws with Pakistan's international obligations on labour standards.

ATTACHED DEPARTMENTS

i. Bureau of Emigration & Overseas Employment
ii. Employees Old-Age Benefits Institution
iii. National Industrial Relations Commissions Islamabad
iv. Overseas Employment Corporation
v. Overseas Pakistanis Foundation
vi. Workers Welfare Fund

2.2 Brief comments on the status of compliance with PAC directives

Name of Ministry	Year of Audit Report	Total Paras	Compliance received	Compliance not received	Percentage of compliance
Ministry of Overseas Pakistanis and Human Resource Development	1990-91	1	-	1	0
	1995-96	1	1	-	100
	1999-00	4	-	4	0
	2001-02	1	-	1	0
	2006-07	2	1	1	50
	2009-10	2	-	2	0
	TOTAL	**11**	**2**	**9**	**18.18**

The overall compliance in respect of Ministry of Overseas Pakistanis and Human Resource Development is comparatively very low. Ministry should take necessary steps to comply with PAC directives.

2.3 AUDIT PARAS

Others

2.3.1 Outstanding death compensation cases in various Pakistan missions abroad – Rs. 8,884.477 million

According to the procedure for collection and disbursement of death compensation notified by the Ministry of Foreign Affairs in October 1990, the bank draft for the amount of death compensation should be issued in the name of Deputy Commissioner concerned and forwarded to him through the Ministry of Labour and Manpower, Islamabad. The Deputy Commissioner will disburse the amount on the basis of succession certificate provided by the legal heir/heirs.

During audit of MOP&HRD for the FY 2017-21, it was observed that in three Pakistan Missions, various death compensation cases worth Rs. 8,884.477 million were under process in the Missions since 1991. Payments of compensation were still outstanding for the last 24 years. Hence Pakistani mission abroad were unable to discharge assigned responsibilities for processing and payment of death compensations to the legal heir/heirs timely. The details are as under:

Sl. No.	Mission	Para No.	Amount (Foreign Currency)	Remarks
1	CG Jeddah 2019-21	1	SRLs.122,424,297	40 death compensation cases were lying pending for many years.
2	Parep Riyadh 2017-21	1	SRLs.23,588,546	SRLs 22,263,546 for 120 death compensation cases and SRLs 1,325,000 for 30 Diyat cases were lying in balance/pending with Mission.
3	Abu Dhabi 2017-21	2	AED 666,408	135 death compensation cases were lying pending with the Mission.
4	CG Dubai 2017-21	1	AED 153,315	50 death compensation cases were lying pending with the Mission.
	TOTAL		**SRLs 146,012,843,AED 819,723 (Rs. 8,884,476,870)**	

Audit was of the view that weak managerial controls resulted in non-conclusion of death compensation cases for an amount of Rs.8,884.477 million.

The matter was reported to the Management in September, 2022 but management did not respond till finalization of this report.

DAC meeting was not convened by the Ministry despite repeated requests on 14.12.2022 and 30.12.2022. The last reminder to this effect was issued on 12.01.2023.

Audit recommends to explain reasons for non-finalization of death compensation cases and ensure finalization of the same at the earliest besides devising a mechanism to avoid such instances in future.

2.3.2 Non-refund of VAT from the host government – Rs. 1.268 million

According to Para-8.12.2 of FMMA Vol-II, Foreign Missions in Pakistan are exempted from all taxes other than service taxes viz conservancy and water taxes on reciprocal basis. Our Missions should also be exempted from such taxes.

During audit of MOP&HRD for the FY 2017-21, it was observed that the Missions paid VAT amounting to Rs. 1.268 million (SRLs.12,543, AED 8,231) on procurements and repair of various items but contrary to above Missions did not claim refund of VAT from the host Government. Details are as under:

Sl. No.	Mission	Para No.	Amount	Remarks
1	Abu Dhabi 2017-21	1	AED 7,166 (Rs. 443,217)	Paid VAT on purchase of stationery, curtains, furniture, staff Car, and on payment of rent and transportation of inventory items.
2	Riyadh 2017-21	2	SRLs 12,543 (Rs. 758,852)	Paid VAT on purchase of stationery, purchase of Vehicle and repair of vehicle, printer & computer.
3	C.G Dubai 2017-21	3	AED 1,065 (Rs. 65,870)	Paid VAT on purchase of Photocopier and repair of vehicle.
	TOTAL		**AED 8,231 & SRLs 12,543 (Rs. 1,267,939)**	

Audit was of the view that weak financial management and controls resulted in non-refund of VAT amounting to Rs 1.268 million.

The matter was reported to the Management in September, 2022 but management did not respond till finalization of this report.

DAC meeting was not convened by the Ministry despite repeated requests on 14.12.2022 and 30.12.2022. The last reminder to this effect was issued on 12.01.2023.

Audit recommends to take up the matter regarding refund of VAT with the host government and develop mechanism for timely refund of VAT.

CHAPTER 3 TRADE DEVELOPMENT AUTHORITY OF PAKISTAN

3.1 Introduction

The Trade Development Authority of Pakistan (TDAP) will develop and promote export holistically, through focus, synergy, with collective wisdom and counsel of its stakeholders. In addition to aggressive , innovative, and proactive marketing and promotional efforts, it will achieve the objective of rapid export growth through interaction and coordination with respective public and private–sector stakeholders, and enhancing value of products and services by broadening the export base of our products; enhancing capability and capacity of the supply base of goods and services; by fostering supportive export culture and facilitation; and by encouraging export oriented foreign investment and joint ventures.

TDAP will also help improve market access through advising the Government on matters of trade diplomacy and promoting the "business" image of Pakistan in the key export markets for Pakistan products and services, the world over.

TDAP's mission is to achieve a quantum-leap in Pak export. To fulfill such a mission, TDAP shall employ the right skills and competencies, professional management techniques, advanced international marketing strategy backed by competent market research and trade analysis, supported by use of latest technology.

TDAP will engender a high level of motivation amongst its staff as they see themselves embark on upwardly mobile career paths within a TPO environment. It will persuade them to significantly enhance their capabilities and skills, and thus assure their personal growth along well- defined career paths. TDAP would thus strive to achieve a role model status for a TPO in the Developing Countries.

3.2 Brief comments on the status of compliance with PAC directives

Name of Ministry	Year of Audit Report	Total Paras	Compliance received	Compliance not received	Percentage of compliance
Trade Development Authority of Pakistan	1999-00	1	0	1	0
	2004-05	2	0	2	0
	2005-06	3	0	3	0
	2006-07	3	0	3	0
	2015-16	1	1	0	100
	TOTAL	**9**	**01**	**9**	**11**

The overall compliance in respect of Trade Development Authority of Pakistan is comparatively low. TDAP should take necessary steps to comply with PAC directives.

3.3 AUDIT PARAS

Others

3.3.1 Wasteful expenditure on promotion of bilateral trade through exhibitions and events – Rs. 593.313 million

The Commercial Wing of the Consulate General of Pakistan, Dubai was established to promote bilateral trade specially Pakistan's exports and facilitate UAE investment in Pakistan. The Commercial Wing is dedicated to help Pakistani exporters of goods and services and to assist Pakistani companies to establish Joint Ventures in export-oriented units in Pakistan.

During audit of TDAP for the FY 2021-22, it was observed that the Commercial Wing of the CG Dubai incurred an expenditure of Rs. 593.313 million (AED 9,592,773) on events and trade exhibitions during 3 years from January 2017 to February 2020. However, despite incurring heavy expenditure, the outcome and the achievements in terms of promoting bilateral trade were not readily available on record. Further, the record related to expenditure on exhibitions from January, 2017 to May, 2017 was also not available ***(Annex-XII).***

Audit was of the view that the expenditure on exhibitions and events was meant for promotion of trade and enhancing investment opportunities and should bring value for money through individual outcome and achievement reports in respect of each event and overall impact. This reflects weak managerial controls in the Mission.

The matter was reported to the Management in September, 2022. In December, 2022, Mission replied that progress on all matters was reported to the Ministry of Commerce through graded monthly, quarterly and annual reports that were deliberated upon in Trade officers monitoring and evaluation Committee on regular basis. So far as provision of record was concerned, the record had been transferred to TDAP (HQs). The reply was not tenable as no reports or record was shared with Audit so far.

DAC meeting was not convened by TDAP despite repeated requests on 14.12.2022 and 30.12.2022. The last reminder to this effect was issued on 12.01.2023.

Audit recommends that the matter should be looked into by the Mission and the concerned Ministry and outcomes, achievements and reports, if any, should be shared with the audit authorities. ***(AIR Para-3 CG Dubai 2017-21)***

3.3.2 Irregular payments in cash instead of crossed cheques– Rs. 256.754 million

According to Rule 157 of FTR, Volume-I, the cheques drawn in favour of Government officers and departments in settlement of Government dues shall be crossed "A/c payee only-not negotiable." Moreover, the cheques drawn in favour of firms or private persons for payment of Rs. 200 and above or in favour of Government servants drawing emoluments of Rs. 700 P.M. and above for payments in respect of their personal claims shall also be crossed.

During audit of TDAP for the FY 2021-22, it was observed that Commercial Wing of the Consulate General of Pakistan, Dubai incurred an expenditure amounting to Rs. 256.754 million (AED 4,151,229) on events and trade exhibitions during August 2017 to July 2020. However, the payments were made without obtaining approval / sanction of the sanctioning authority and in cash through open cheques instead of cross cheques ***(Annex-XIII).***

Audit was of the view that weak financial controls resulted in unauthorized cash payment of Rs. 256.754 million without sanction of the competent authority.

The matter was reported to the Management in September, 2022. In December, 2022, Ministry replied that the EMDF account was operated under the instructions of TDAP with mandate to oversee all expenditure incurred on trade promotional activities. However, all future payments would be made by adopting procedural methods in light of GFR11 & 12. The reply was not tenable, as violation of rules was committed which needed to be regularized from the competent authority.

DAC meeting was not convened by TDAP despite repeated requests on 14.12.2022 and 30.12.2022. The last reminder to this effect was issued on 12.01.2023.

Audit recommends to explain reasons of unauthorized and irregular payment in violation of the rules besides getting the expenditure regularized from Finance Division under intimation to Audit.

(AIR Para-2 CG Dubai 2017-21)

3.3.3 Non-refund of VAT from the host government – Rs. 28.351 million

According to Sl. No. 8.12.2 of FMMA Vol-II, Foreign Missions in Pakistan are exempted from all taxes other than service taxes viz conservancy and water taxes on reciprocal basis. Our Missions should also be exempted from such taxes.

During audit of TDAP for the FY 2021-22, it was observed that Commercial Wing of Consulate General of Pakistan, Dubai paid amount of Rs. 28.351 million (AED 458,389) on account of Value Added Tax on various payments made to different vendors. The payments were made on account of Pakistan exhibition and events organized in UAE during 2017-20. However, contrary to above-mentioned rule, Mission did not claim refund of VAT from the host Government ***(Annex-XIV)***.

Audit was of the view that weak financial management resulted in non-refund of VAT amounting to Rs 28.351 million from the host government.

The matter was reported to the Management in September, 2022. In December, 2022, Ministry replied that matter had been taken up with Ministry of Foreign Affairs and International Cooperation, Dubai for registering the EMDF account for VAT claims/refund. Progress would be shared. The reply was not tenable as no progress regarding refund of VAT was shared till finalization of this report.

DAC meeting was not convened by TDAP despite repeated requests on 14.12.2022 and 30.12.2022. The last reminder to this effect was issued on 12.01.2023.

Audit recommends to get the VAT refunded from the host government besides developing mechanism for timely refund of the same.

(AIR Para-1 CG Dubai 2017-21)

CHAPTER 4 MINISTRY OF RELIGIOUS AFFAIRS & INTERFAITH HARMONY

4.1 Introduction

The Ministry of Religious Affairs and Interfaith Harmony is responsible for Muslim pilgrims' visits to India for Ziarat and to Saudi Arabia for Umrah & Hajj and the welfare and safety of pilgrims. The main activities also include research-based Islamic studies, holding of conferences, seminars, training, education of Ulema & Khateebs and exchange of visits of scholars of Islamic learning with foreign and international institutions. The Ministry also performs activities like Management of Ruet-e-Hilal, Dawah, and infants and minor adoption laws. There are six subordinate offices working as Directorates of Hajj of this Ministry and two autonomous bodies, i.e., Council of Islamic Ideology and Pakistan Madrassah Education Board.

Following functions have been assigned to the Ministry as per the Rules of Business, 1973:

i. Pilgrimage beyond Pakistan; Muslim pilgrims' visits to India
ii. Ziarat and Umrah
iii. Welfare and safety of pilgrims and zairines
iv. Administrative control of the hajj Directorate at Jeddah and dispensaries in Makkah and Medina
v. Islamic studies and research, including holding of seminars, conferences, etc on related subjects
vi. Training and education of Ulema and Khateebs, etc.
vii. Error-free and exact printing and publishing of the Holy Quran
viii. Exchange of visits of scholars of Islamic learning and education, international conferences / seminars on Islamic subject and liaison with foreign and international bodies and institutions
ix. Ruet-e-Hilal
x. Tabligh
xi. Council of Islamic Ideology
xii. Observance of Islamic Moral Standards

xiii. Donations for religious purposes and propagation of Islamic ideology abroad

xiv. Development of policies, arrangement for the proper collection, disbursement and utilization of Zakat and Ushr funds and maintenance of their accounts

xv. Maintenance of liaison with Pakistani Missions abroad for collection of Zakat and other voluntary contributions from Pakistan citizens and others residing outside Pakistan.

4.2 Brief comments on the status of compliance with PAC directives

Brief comments on the status of compliance with PAC directives

Name of Ministry	Year of Audit Report	Total Paras	Compliance received	Compliance not received	Percentage of compliance
Ministry of Religious Affairs & Inter-faith Harmony	1986-87	4	1	3	25
	1987-88	1	0	1	0
	1988-89	1	0	1	0
	1989-90	3	0	3	0
	1994-95	1	1	0	100
	1996-97	7	1	6	14
	2000-01	7	2	5	29
	2002-03	9	6	3	67
	2003-04	13	12	1	92
	2004-05	3	3	0	100
	2005-06	2	1	1	50
	2006-07	4	4	0	100
	2015-16	3	0	3	0
	2017-18	3	1	2	33
	TOTAL	**61**	**32**	**29**	52

The overall compliance in respect of Ministry of Religious Affairs & Interfaith Harmony was moderate. Ministry needs to vigorously pursue the compliance of PAC directives.

4.3 AUDIT PARAS

Irregularities / Overpayments

A- HR / Employees Related Irregularities

4.3.1 Excess payment on account of DA - Rs.1.451 Million

According to Sl. No. 10.20.19 of FMMA Vol-II, daily allowance during six days of joining time, any overlapping period and 15 days in lieu of foreign allowance and house rent allowance has been reduced to a maximum of three daily allowances and regulated as a) Officers/Officials concerned 1 DA of category of entitlement b) Spouse 50 percent daily allowance and c) upto three children 50 percent daily allowance each.

During audit of DG Hajj, Jeddah for the FYs 2019-21, it was observed that Pakistan Hajj Mission at Jeddah paid excess amount of Rs. 1.451 million (SRLs 23,989) as DA for 15 days in respect of two officers of the Mission on eve of their transfer from Headquarters to the Mission during the period 2019-21 ***(Annex-XV).***

Audit was of the view that weak internal controls resulted in excess payment of Rs 1.451 million as DA.

The matter was reported to the management in September, 2022. The management replied that the excess payment would be recovered and intimated to audit for verification.

DAC in its meeting held on 20.01.2023 directed the management to pursue the recovery. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(AIR Para-15 DG Hajj Jeddah 2019-21)

B. Procurement Related Irregularities

4.3.2 Overpayment on account of hiring of residential accommodation for hujjaj – Rs. 2.694 Million

According to Para 28 of GFR Volume-I, no amount due to Government should be left outstanding without sufficient reason, and where any dues appear to be irrecoverable the orders of competent authority for their adjustment, must be sought.

During audit of DG Hajj, Jeddah for the FYs 2019-21, it was observed that Mission hired residential buildings at Medina Munawarra for accommodation of Pakistani hujjaj during hajj season 2019. However, Mission overpaid an amount of Rs. 2.694 million (SRLs 44,521) to building owners as detailed below:

Sr. No	Description	Amount Due (SRLs)	Amount Paid (SRLs)	Excess Amount (SRLs)
1.	Planti Building located on Qurban Road	123,550	139,821	16,271
2.	Hotel Al-Burka Thaiba-II located on Sikka Hadeed Road	119,350	140,760	21,410
3.	Hotel Karvan Masi located on King Fahad Road	90,650	97,301.75	6,651.75
4.	Manazli Salaam Building located on Alsalaam Road	218,500	218,688.30	188.30
	Total	**552,050**	**596,571.05**	**44,521 (Rs. 2,693,521)**

Audit was of the view that weak financial controls resulted in overpayment of Rs 2.694 million on account of residential hiring.

The matter was reported to the management in September, 2022. The management replied that recovery had already been made through E-Hajj. Moreover, Ministry of Hajj & Umrah, KSA had been requested to provide E-Hajj Accounts 2019 to confirm the recovery of overpaid amount.

DAC in its meeting held on 20.01.2023 directed to pursue the case with Ministry of Hajj, KSA for provision of E-Hajj account for 2019 and share the same with Audit for verification. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(AIR Para-2 DG Hajj Jeddah 2019-21)

Others

4.3.3 Irregular and doubtful payment in cash through open cheque instead of cross cheque without invoice from vendor – Rs.3,143.563 million

According to Rule 157 of FTR, Volume-I, the cheques drawn in favour of Government officers and departments in settlement of Government dues shall be crossed "A/c payee only-not negotiable."

During audit of DG Hajj, Jeddah for the FY 2019-21, it was observed that Mission paid an amount of Rs. 3,143.563 million (SRLs 133,539,730) to different vendors on different accounts during hajj 2019 in cash through open cheque in violation of rules. It was further observed that the payments were made without any invoice from the vendors. The details are as under:

Sl. No.	AIR Para No.	Amount (SRLs)	Remarks
1	6	31,917	Mission paid an amount of SRLs 31,917 to Al-Musbah International Trading Co. Ltd on account of purchase of 9,119 cans of Zam Zam in August, 2019 in cash through open cheque. It was further observed that the payment was made without any invoice from the vendor.
2	7	133,507,813	Mission made paid payments to different vendors during hajj 2019 in cash through open cheques. Further no detailed accounts for SRLs 100,000,000 was available on record to substantiate the authenticity of the payments.
	TOTAL	**133,539,730 (Rs. 3,143,563,121)**	

Audit was of the view that weak financial controls resulted in irregular payment of Rs.3,143.563 million through open cheque instead of cross cheque.

The matter was reported to the management in September, 2022. The management replied that the payment was made in the name of company; therefore, there was not a chance that payment could be drawn from bank without authorized company's representative. Further, no claim had been raised by the company since 2019. Further, as per Saudi Taleemat, amount in Accommodation head was required to be deposited in Maktab al Voukla (United Agent Office) account to make payments through e-Haij against the Accommodation Head (buildings for Hujjaj in Makkah & Madinah). Hence, the amount was transferred as block allocation for Hajj Payments. The detail of each

expense was shown in the Hajj Accounts submitted at the conclusion of each Hajj. Further, the unspent amount was transferred back to OPAP Hajj Accounts from e-Hajj through Maktab al Voukla Account.

DAC in its meeting held on 20.01.2023 directed to provide documentary evidence i.e. acknowledgement of the payment from the vendors, and recipients' bank accounts for verification by Audit. DAC further directed that in future all such payments may not be made through open cheque. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directive besides explaining reason of payment through open cheque.

4.3.4 Non-refund of VAT from the host government – Rs. 112.905 million

As per Sl. No. 8.12.2 of FMMA Vol-II, Foreign Missions in Pakistan are exempted from all taxes other than service taxes viz conservancy and water taxes on reciprocal basis. Our Missions should also be exempted from such taxes.

During audit of DG Hajj, Jeddah for the FY 2019-21, it was observed that Pakistan Hajj Mission at Jeddah paid an amount of SRLs 1.854 million on account of Value Added Tax on procurement of various services including accommodation, boarding, lodging and other misc. items during the period 2019-21. However, refund of VAT was not claimed from the host Government. The detail of VAT paid is as under:

Sr No	Description	Amount of VAT(SRLs)
1.	Payment made to Burj Mowaddah building located on Al-Seeh	90,007.31
2.	Payment made to Group Ilyas	80,355.20
3.	Payment made to Dura Taba	145,206.66
4.	Payment made to Saeed Makki	151,229.10
5.	Group Manazil	418,041.98
6.	Ansar Group	858,655.64
7.	Wail-2	110,421.44
8.	Purchase of 9 Ambulances	12,275
	Total	**1,866,192.33 (Rs. 112,904,616)**

Audit was of the view that weak financial controls resulted in non-refund of VAT amounting to Rs 112.905 million from the host government.

The matter was reported to the management in September, 2022. The management replied that as per the Saudi Taleemat, all the Hajj Missions including Pakistan were not entitled for the refund of VAT since Hajj purchases were not considered as diplomatic procurements but rather private transactions.

DAC in its meeting held on 20.01.2023 directed the DG Hajj, Jeddah to provide rule whether VAT was applicable on Hajj operations or not. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(AIR Para-8 DG Hajj Jeddah 2019-21)

4.3.5 Unauthorized drawl and retention of cash from Pilgrim Welfare Fund (PWF)– Rs. 95.204 million

According to Sl. No. 2.2.2 of FMMA Vol-II, no money shall be drawn from the bank unless it is required for immediate disbursement. It is not permissible to draw money from the bank in anticipation of demands.

During audit of DG Hajj, Jeddah for the FY 2019-21, it was observed that Mission deducted SRLs 15 per day from the cash payment of DA of each Moavin on account of daily food charges. However, the deducted amount was not deposited back in the PWF and was retained unauthorizedly. The details of the amount deducted from Moavineen from 2016 to 2019 as under:

Sr. No	Hajj year	Amount deducted from Moavineen (SRLs)
1.	2016	466,410
2.	2017	451,965
3.	2018	270,876
4.	2019	384,375
	Total	**1,573,626 (Rs. 95,204,373)**

Audit was of the view that weak financial controls resulted in unauthorized drawl and retention of cash amounting to Rs 95.204 million.

The matter was reported to the management in September, 2022. The management replied that the issue had been reported to FIA and included as charge in the ongoing disciplinary proceedings under E&D Rules against the then AAO for embezzlement. The period of 2019 was also under investigation of FIA.

DAC in its meeting held on 20.01.2023 directed to pursue the matter with FIA under intimation to Audit.

Audit recommends compliance of DAC directives.

(AIR Para-3 DG Hajj Jeddah 2019-21)

Annex-I MFDAC PARAS

Sl. No.	Formation	Period	Title of Paras	AIR Para No.	Amount
1	MOFA (HQ)	2021-22	Irregular/unauthorized payment/ reimbursement on account of medical treatment charges	12	Rs. 4,660,929
2	MOFA (HQ)	2021-22	Irregular/unauthorized payment/ reimbursement on account of medical treatment charges	37	Rs. 179,902
3	MOFA (HQ)	2021-22	Un-authorized payment of house building advance	127	Rs. 5.102 million
4	MOFA (HQ)	2021-22	Unauthorized payment on account of provision of transport facility to the government employees	8	Rs.1.891million
5	CAO	2021-22	Non-recovery on account of motor car, motorcycle, and GP Fund advances –	1	Rs. 1.483 million
6	MOFA (HQ)	2021-22	Excess payment on account of six days joining time DA and 30% transit DA upon posting/transfers	66	US$ 604
7	CAO	2021-22	Overpayment on account of pay and allowances	3	Rs. 0.824 million
8	MOFA (HQ)	2021-22	Less deduction of monthly installment of house building advance –	54	Rs. 0.585 million
9	Abu Dhabi	2017-21	Unauthorized payment of security deposit of utilities by the mission on behalf of officers/officials	8	Rs. 0.433 million (AED 7,000)
10	MOFA (HQ)	2021-22	Unauthorized refund of income tax by Ministry already deducted at source from the salaries	92	Rs.0.387 million
11	MOFA (HQ)	2021-22	Expenditure in violation of PPRA due to non calling of limited tender	17	Rs. 2.614 million
12	Abu Dhabi	2017-21	Irregular payment in violation of PPRA rules	2	Rs 1.988 million (AED 32,146
13	Kiev	2015-21	Unauthorized withdrawal funds from FIGOB	2	Rs. 8.906 million
14	DCP, Karachi	2021-22	Un-authorized retention of vehicles beyond authorized limit and loss to govt. account on account of repair/maintenance and fuel charges	1	Rs. 1.236 million
15	Abu Dhabi	2017-21	Payment of municipality charges in respect of hired accommodations	4	Rs. 1.202 (AED 19,437)
16	CAO	2021-22	Un-authorized payments in cash instead of crossed cheques	8	Rs. 0.987 million
17	MOFA (HQ)	2021-22	Un-authorized grant of HBA	20	Rs. 16.578 million
18	MOFA (HQ)	2021-22	Excess payment of DA in lieu of FA&HRA and Irregular payment of FA	39	US$ 1,650

Sl. No.	Formation	Period	Title of Paras	AIR Para No.	Amount
			during overlapping period		
19	MOFA (HQ)	2021-22	Excess payment of DA in lieu of FA&HRA and Irregular payment of FA during overlapping period	130	US$ 820.20
20	Abu Dhabi	2017-21	Non-recovery of security deposit	3	Rs. 123,700
21	DG Hajj Jeddah	2019-21	Excess payment of rent than the prescribed ceiling-	23	SRLs 1,666
22	MOFA (HQ)	2021-22	Unauthorized payment on account of insurance coverage -	64	Rs. 4,169 million
23	DG Hajj Jeddah	2019-21	Unjustified payment of six days joining time DA	16	Rs.0.355 million
24	MOFA (HQ)	2021-22	Non-recovery of house building, motor car and motor cycle advance against the sanctioned advances –	6	Rs. 7.976 million
25	MOFA (HQ)	2021-22	Less deduction of income tax due to application of different rates	108	Rs. 0.964 million

Annex-II Currency Exchange Rates Table

S. No	Currency Name	Country	Rate of Exchange (Jan-2023)
1	£ (British Pound)	United Kingdom	276.31
2	€ (Euro)	European Union Countries	244.14
3	US$ (US Dollar)	United States of America	227.00
4	AED (Emirati Dirham)	UAE (Dubai, Abu Dhabi)	61.85
5	SRLs (Saudi Riyals)	Saudi Arabia	60.50
6	HUF (Hungarian Forint)	Hungary (Budapest)	0.63
7	MYR (Malaysian Ringgit)	Malaysia (Kuala Lumpur)	51.95
8	RMB (Renminbi)	China	33.54
9	Czech Koruna	Czech Republic (Prague)	10.39
10	UAH (Hryvnia)	Ukraine (Kiev)	6.23
11	Serbian Dinar	Serbia (Belgrade)	2.12

Annex-III (Para-1.5.4)

S #	Name & Designation M/s	Reference Number	Amount Rs.	Particulars
1	Dr. Muhammad Tariq, Additional Secretary	GAD/3068/1589 dated 28.03.2022	339,535	Overpayment of pay & allowance w.e.f. 04.02.2022 to 28.02.2022.
2	Ameer Khurram Rathore, Additional Secretary	GAD/2876/Vol-II dated 31.08.2021	92,663	Overpayment of pay & allowance w.e.f. 24.08.2021 to 31.08.2021
			37,466	Overpayment of 5% Adhoc Relief Allowance 2019 w.e.f. 26.02.2021 to 31.07.2021.
3	Aamir Shoukat, Director General	GAD/2946/Vol-II/608 dated 13.10.2021	321,580	Overpayment of pay & allowance w.e.f. 01.09.2021 to 30.09.2021
4	Syed Moazzam Hussain Shah, Director General	GAD/3233/Vol-II/439 dated 13.09.2021	41,294	Overpayment of pay & allowance w.e.f. 28.08.2021 to 31.08.2021
5	Hassan Afzal Khan, Director General	GAD/3500/607 dated 13.10.2021	57,178	Overpayment of pay & allowance w.e.f. 26.07.2021 to 31.07.2021
6	Salman Athar, Director General	GAD/4568/1760 dated 11.04.2022	284,149	Overpayment of pay & allowance w.e.f. 01.03.2022 to 31.03.2022.
7	Dr. Fareha Bugti, Director	GAD/3853/857 dated 25.11.2021	10,614	Overpayment of pay & allowance w.e.f. 30.10.2021 to 31.10.2021
8	Batool Kazim, Director	GAD/3847/846 dated 30.11.2021	114,221	Overpayment of pay & allowance w.e.f. 10.10.2021 to 31.10.2021
9	Asma Fatima, Director	GAD/3490/Vol-II/8198 dated 19.11.2021	11,873	Overpayment of pay & allowance w.e.f. 30.10.2021 to 31.10.2021
10	Muhammad Kamran Taj, Director	GAD/492 dated 21.09.2021	145,641	Overpayment of pay & allowance w.e.f. 31.07.2021 to 31.08.2021.
11	Majid Khan Lodhy, Director	GAD/4110/869 dated 25.11.2021	36,025	Overpayment of pay & allowance w.e.f. 24.09.2021 to 30.09.2021
12	Syed Mustafa Rabbani, Director	GAD/3715/936 dated 06.12.2021	21,739	Overpayment of pay & allowance w.e.f. 27.11.2021 to 30.11.2021
13	Modasar Chaudhry, Director	GAD/3488 dated 02.09.2021	378,588	Overpayment of pay & allowance w.e.f. 26.05.2021 to 31.07.2021
14	Huzefa Khanum, Director	GAD/4309/838 dated 23.11.2021	112,918	Overpayment of pay & allowance w.e.f. 06.10.2021 to 31.10.2021
15	Muhammad Shafi Awan, Director	GAD/513 dated 22.09.2021	68,663	Overpayment of pay & allowance w.e.f. 21.08.2021 to 31.08.2021
16	Syed Atif Raza, Deputy Director	GAD/4324/878 dated 30.11.2021	225,116	Overpayment of pay & allowance w.e.f. 05.09.2021 to 31.10.2021.
17	Mohsin Saifullah, Deputy Director	GAD/5045/1873 dated 13.05.2022	25,157	Overpayment of pay & allowance w.e.f. 24.04.2022 to 30.04.2022
18	Ammar Amin, Deputy Director	GAD/4325/746 dated 04.11.2021	37,928	Overpayment of pay & allowance w.e.f. 24.10.2021 to 31.10.2021
19	Fatima Hamdia Tanweer,	GAD/469/796 dated	30,325	Overpayment of pay & allowance

	Deputy Director	10.11.2021		w.e.f. 23.10.2021 to 31.10.2021
20	Altaf Hussain, Deputy Director	GAD/3065/686 dated 25.10.2021	57,150	Overpayment of pay & allowance w.e.f. 17.09.2021 to 30.09.2021
21	Muhammad Jaffar, Deputy Director	GAD/4318/673 dated 20.10.2021	24,119	Overpayment of pay & allowance w.e.f. 25.09.2021 to 30.09.2021
22	Rizwan Gul, Deputy Director	GAD/4572 dated 15.11.2021	7,105	Overpayment of pay & allowance w.e.f. 30.10.2021 to 31.10.2021
23	RanaTahir Jamil, Deputy Director	GAD/4567/730 dated 04.11.2021	72,843	Overpayment of pay & allowance w.e.f. 13.10.2021 to 31.10.2021
24	Sarfaraz Ahmed Gohar, Deputy Director	GAD/4555/354 dated 25.08.2021	3,651	Overpayment of pay & allowance w.e.f. 31.07.2021
25	Sadia Gohar Khanum, Deputy Director	GAD/4513/776 dated 10.11.2021	66,486	Overpayment of pay & allowance w.e.f. 14.10.2021 to 31.10.2021
26	Shahras Asim, Deputy Director	GAD/4314/1059 dated 21.06.2021	133,634	Overpayment of pay & allowance w.e.f. 27.04.2021 to 31.05.2021
27	Mariam Bughti, Deputy Director	GAD/5030/1759 dated 14.04.2022	48,868	Overpayment of pay & allowance w.e.f. 19.03.2022 to 31.03.2022
28	Muhammad Jawad Ajmal, Deputy Director	GAD/4578 dated 02.11.2021	7,105	Overpayment of pay & allowance w.e.f. 30.09.2021 to 31.09.2021
29	Asiya Mahar, Assistant Director	GAD/5428/1917 dated 02.06.2022	17,567	Overpayment of pay & allowance w.e.f. 24.11.2021 to 30.11.2021
30	Bakhtawar Mir, Assistant Director	GAD/5435/1488 dated 28.02.2022	146,538	Overpayment of pay & allowance w.e.f. 11.12.2021 to 31.01.2022
31	Saima Khan, Assistant Director	GAD/5773/733 dated 03.11.2021	21,461	Overpayment of pay & allowance w.e.f. 23.10.2021 to 31.10.2021
32	Muhsin Hassan, Assistant Director	GAD/5769/837 dated 23.11.2021	65,710	Overpayment of pay & allowance w.e.f. 03.10.2021 to 31.10.2021
33	Mahboob Hussain, Superintendent	GAD/5804/321 dated 16.08.2021	157,776	Overpayment of pay & allowance w.e.f. 16.06.2021 to 31.07.2021
34	Muhammad Zahid Gul, Superintendent	GAD/5533/1383 dated 15.02.2022	19,336	Overpayment of pay & allowance w.e.f. 26.01.2022 to 31.01.2022
35	Syed Aziz Ur Rehman, Superintendent	GAD/4841/1405 dated 02/2022	117,857	Overpayment of pay & allowance w.e.f. 02.01.2022 to 31.01.2022
36	Muhammad Abdullah, APS	GAD/4836/592 dated 05.10.2021	49,794	Overpayment of pay & allowance w.e.f. 12.09.2021 to 30.09.2021.
37	Javed Akhtar, APS	GAD/4839 dated 28.03.2022	66,007	Overpayment of pay & allowance w.e.f. 19.01.2022 to 31.01.2022.
38	Nazeer Ahmed, Cypher Assistant	No.Finance(IV)-05/2021(CYA-LPC) Dated 25.05.2021	7,495	Overpayment of pay & allowances w.e.f 28.04.21 to 30.04.2021
39	Abid Zaman, Assistant	No.Finance(IV)-08/2020(LPC-03) dated 03.08.2021	29,369	Overpayment of pay & allowances w.e.f 01.07.2021 to 17.07.2021
40	Masood ul Hasan, Assistant	No.Finance-IV-12/2021/(Acctt-IV) dated 13.12.2021	43,467	Overpayment of pay & allowances w.e.f 16-30.11.2021.

41	Ulfat Abbas Raza, Assistant	No.Finance(IV)-10/2021(Acctt-LPC) dated 01.10.2021	24,783	Overpayment of pay & allowances w.e.f 20.09.2021 to 30.09.2021
42	Muhammad Ahmed, Assistant	No.Finance(IV)-10/2021 (Acctt-LPC-2) dated 01.10.2021	18,122	Overpayment of Pay & Allowance w.e.f. 22.09.21 to 30.09.21
43	Nisar Ahmed, UDC	No. Finance(IV)-3/2/2021-22 dated 27.01.22	27,590	Overpayment of Pay & Allowance w.e.f. 16.01.22 to 31.01.22
44	Tajan Khan, LDC	No. Finance(IV)-17/14/2021(LDC) dated 07.06.2021	87,454	Overpayment of pay & allowances w.e.f 04.01.2021 to 28.02.2021
45	Muhammad Atif Awan, LDC	No. Finance(IV)-03/15/2020-21 dated 30.12.2020	42,006	Overpayment of pay & allowances w.e.f 20.11.2020 to 31.12.2020
		TOTAL	**3,755,966**	

Annex-IV (Para-1.5.4)

S #	Name and Designation	Reference No. and date	Period	45% House Rent Allowance Recoverable	5% House Rent Charges Recoverable	Total Recoverable (Rs.)
1	Sohail Mahmood, Foreign Secretary	GSS(II)-8/1/2009 dated 14.11.2019	01.01.20 to 30.06.2022	-	275,456	275,456
2	Zahid Raza Khan, Director	GSS(II)-6/3/2009 dated 20.09.2020	01.07.2021 to 30.06.2022	-	76,854	76,854
3	Capt Kashan Saeed, Assistant Director	GSS(II)-6/1/2009 dated 18.09.2020	01.07.2021 to 30.06.2022	79,800	38,348	118,148
4	Abid Mehmood, LDC	GSS(II)-2/52/2009 dated 22.10.2012	01.07.2021 to 30.06.2022	-	13,888	13,888
5	Muhammad Habib, LDC	GSS(II)-2/182/2009	01.07.2021 to 30.06.2022	-	12,136	12,136
6	Sultana Kausar, LDC	GSS(III)-/183/2009 dated 31.12.2021	01.07.2021 to 30.06.2022	31,436	13,577	45,013
7	Muhammad Shabbir, LDC	GSS(III)2/192/2009 dated 22.12.2017	01.07.2021 to 30.06.2022	-	16,078	16,078
8	Rana Naeem Shaukat, LDC	GSS(III)-2/224/2009 dated 09.03.2018	01.07.2021 to 30.06.2022		11,698	11,698

9	Lal Khan, Assistant	GSS(III)-3/6/2009 dated 22.05.2019	01.07.2021 to 30.06.2022	-	15,724	15,724
10	Nabeel Qamer, Telephone Operator	GSS(III)-3/7/2009 dated 07.01.2021	01.07.2021 to 30.06.2022	-	9,508	9,508
11	Muhammad Zeeshan, LDC	GS(III)-3/54/2009 dated 12.10.2020	01.07.2021 to 30.06.2022	-	7,574	7,574
12	Umer Zarin, Steno typist	GSS(III)-4/13/2009 dated 27.08.2020	01.07.2021 to 30.06.2022	-	20,048	20,048
13	Muhammad Ali, Cypher Assistant	GSS(III)-4/15/2009 dated 12.12.2019	01.07.2021 to 30.06.2022	-	22,108	22,108
14	Shabeer Ahmed, Steno typist	GSS(III)-4/32/2009 dated 02.03.2021	01.07.2021 to 30.06.2022	-	17,240	17,240
15	Azra Parveen, UDC	GSS(III)-4/31/2009 dated 08.02.2021	01.07.2021 to 30.06.2022	-	7,851	7,851
16	Muhammad Inamullah, Assistant	GSS(II)-5/13/2009 dated 01.11.2021	01.11.2021 to 30.06.2022	32,728	15,393	48,121
17	Shafique Ahmad, Assistant	GSS(II)-5/1/2009 dated 04.12.2019	01.07.2021 to 30.06.2022	49,092	22,823	71,915
18	Muhammad Safeer, Assistant	GSS(III)-2/206/2009 dated 06.02.2017	01.07.2020 to 30.06.2022	54,767	40,941	95,708
					TOTAL	**885,068**

Annex-V (Para-1.5.7)

Sr. No.	Hotel Name	Invoice Date	Amount in Serbian Dinar
1-	Holiday Inn	17-08-2014	52,200
2-	Holiday Inn	02-10-2014	40,000
3-	Holiday Inn	17-09-2014	35,000
4-	Crown Plaza Hotels & Resorts	18-11-2014	52,000
5-	Hyatt Regency Belgrade	23-12-2014	15,500
6-	Metropol Palace	29-01-2016 (Dinner hosted on 29-01-2015)	19,000
7-	Crown Plaza Hotels & Resorts	24-01-2015	29,000

8-	Metropol Palace	15-07-2016 (Later corrected by ballpoint pen to 15-07-2015)	90,400
9-	Crown Plaza Hotels & Resorts	05-08-2015	61,540
10-	Hyatt Regency Belgrade	18-05-2015	112,000
11-	Metropol Palace	17-09-2015	85,000
12-	Holiday Inn	05-10-2015	82,000
13-	Metropol Palace	28-12-2015	65,000
14-	Holiday Inn	17-12-2015	84,000
15-	Metropol Palace	31-01-2016	97,500
16-	Holiday Inn	03-06-2016	80,000
17-	Holiday Inn	18-06-2016	78,300
18-	Crown Plaza Hotels & Resorts	31-07-2016	91,000
19-	Crown Plaza Hotels & Resorts	03-09-2016	91,000
20-	Hyatt Regency Belgrade	17-09-2016	104,000
Total			**1,364,440**

Annex-VI (Para-1.5.7)

Sr. No.	Date	Description	Amount (Czech Koruna)	Remarks
1.	10-10-2017	Lunch at residence	2,234	No restaurant or caterers bill, attached, only grocery bill including items such as bulbs, dishwashing cleaners, and toilet cleaners
2.	27-10-2017	Lunch at residence	1,709	No restaurant or caterers bill, attached, only grocery bill
3.	06-11-2017	Lunch at residence	2,890	No restaurant or caterers bill, attached, only grocery bill including items such as soap and toothpaste
4.	21-01-2018	Lunch at residence	1,051	No restaurant or caterers bill, attached, only grocery bill including items such as soap and gloves
5.	15-05-2018	Dinner at residence	7,667	No restaurant bill attached, grocery bill including items such as soap and hair removal cream
6.	08-06-2018 and 13-06-2018	Dinners at residence	13,576	No restaurant bill attached, grocery bill including items such as soap, toothpaste, dishwashing liquid, detergents, and potted flowers
7.	05-07-18	Dinner at residence	5,004	No restaurant or caterers bill attached, grocery bill including items such as baby wipes, soap, toothpaste
8.	17-07-18	Dinner at residence	1,448	No restaurant or caterers bill attached
9.	02-08-18	Dinner at restaurant	999	Grocery bill attached
10.	09-08-18	Dinner at residence	6,186	In addition to restaurant/caterer's bill, grocery bills including tissue papers, and dishwashing

				tablets used to inflate the bill
11.	06-11-18	Dinner at restaurant	4,540	HOM was attending NMC
12.	16-11-18	Dinner at restaurant	1,173	HOM was attending NMC
13.	20-12-2018	Chocolate gifts for Czech dignitaries	376	In addition to chocolates, coffee and snacks from Starbucks also included
14.	20-12-2018	Dinner at residence	1,607	Grocery items bill dated 16-08-2018 including breakfast items such as eggs, bread, and milk used for claim, in addition to restaurant/caterer's bill
15.	24-01-2019 & 27-01-2019	Dinner at residence	3,681	Restaurant invoices dated 19-01-2019 & 22-01-2019 used for reimbursement. Moreover grocery bill including items such as soap, bathing liquids attached.
16.	28-01-2019	Dinner at restaurant	1,466	Grocery bill attached. No guest list
17.	03-02-2019	Dinner at restaurant	1,499	No guest list. Invoice dated 05-2-2019 attached
18.	11-02-2019	Dinners at restaurant	2,692	Multiple invoices of different dates and dinners attached. No guest list attached
19.	18-02-2019	Dinner at restaurant	719	2 invoices dated 18-02-2019 and 19-02-2019 used for claim. No guest list
20.	22-02-2019	Dinner at restaurant	757	2 invoices dated 21-02-2019 and 22-02-2019 used for claim. No guest list
21.	23-02-2019	Dinner at restaurant	1,585	No guest list attached
22.	27-02-2019	Dinner at restaurant	1,490	No guest list attached
23.	03-03-2019	Dinner at restaurant	698	2 invoices dated 02-02-2019 and 03-02-2019 used for claim. No guest list
24.	09-2-2019	Dinner at restaurant	1,925	No guest list attached
25.	16-08-2018	Dinner at residence	1,854	HOM was on NMC
26.	08-03-2019	Dinner at restaurant	617	No guest list attached
27.	04-03-2019	Dinner at restaurant	190	No guest list attached
28.	19-03-2019	Dinner at restaurant	462	No guest list attached
29.	26-03-2019	Gift	5,000	No record of whom the gift was presented to.
30.	03-04-2019	Dinner at restaurant	2,604	No guest list attached
31.	16-04-2019	Dinner at restaurant	617	No guest list attached
32.	18-04-2019	Dinner at residence	1,560	No guest list attached. No caterer's/ restaurant bill found.
33.	22-04-2019	Dinner at residence	349	No guest list attached. No caterer's/ restaurant bill found.
Total			**79,849**	

Annex-VII (Para-1.5.7)

Sr.	Event Date	Description	Amount paid (Czech Koruna)	Overpaid amount (Czech Koruna)
1	23-09-2017	Tips for lunch at restaurant against a bill of LC 5000	1,600	850
2	13-10-2017	Tips for dinner at restaurant against a bill of LC 7000	1,500	450
3	06-11-17	Receipt for tips is for a lunch held at residence on 29.10.2017, whereas expenditure details show that tips were for a lunch held on 06-11-17	3,000	3000
4	23-02-2018	Invoice of caterer's show service charges against an event held on 02.03.2018	1,500	1500
5	15-05-2018	Invoice of caterer's show service charges against an event held on 07.05.2018	3,000	3000
6	20-05-2018	Tips for lunch at restaurant against a bill of LC 2570	430	44.5
7	28-02-2019	Tips to waiters. No invoice on record or guest list for dinner/lunch against which tips were given	550	550
Total				**9,345.50**

Annex-VIII (Para-1.5.10)

Sl. No.	Mission	Para No.	Amount	Remarks
1	MOFA (HQ) 2021-22	60	£ 599	Parep Birmingham paid £ 598.50 on account of Storage charges, in respect of Sardar Adnan Rashid, C.G upon transportation of personal effects which was not admissible.
2	MOFA (HQ)	62	MYR 770	Parep Kuala Lumpur paid an amount of MYR 17,770 (Rs.675,935) on account of actual transportation charges of personal effect in respect of Mian Atif Sharif , Counselor against lowest quotation of MYE 17,000 by M/S Allied Movers. Thus excess payment of MYR 770 was made.
3	MOFA (HQ) 2021-22	74	US$ 525	An amount of US$ 525 was paid on account of Demurrage charges upon transportation charges of personal effect in respect of Mr. Imran Arshad, Counselor, which was not admissible.
4	MOFA (HQ) 2021-22	81	US$ 8,030	Parep new York paid an amount of US$ 8,900 in respect of Mr.Tariq Karim, C.G on account of actual transportation charges of personal effect from New York Port to residence. The bill of vendor revealed that an additional cost was included in total bill without bifurcation for unpacking the luggage, set in the places in residence as well as removal of debris from

				residence and its disposal off at dump of US$ 8,030. This was personal responsibility of the officer.
5	MOFA (HQ) 2021-22	52	US$ 2,231	Mr. Muhammad Usman, Accountant upon transfer from Parep Beijing to Headquarters received full 70% transportation charges on family rate despite the fact that he traveled alone.
		Total	**£ 599, US$ 10,786, and MYR 770**	

Annex-IX (Para-1.5.13)

Reference No.	Nature of allegations	Amount SRLs
Letter dated 06.02.2017	According to him Sardar Muhammad Khattak entered Accounts Wing on 10.10.2016 by using master key and theft the money.	28,500
Letter dated 26.01.2017	The theft money subsequently transferred by Mr. Sardar Muhammad as under"- SR 20000 from his personal Account No. 11010100568 National Bank Riyadh into M. Arif, ABL PDA, Hayatabad, Peshawar. SR 13000 + SR 10,000 into Muhammad Tariq Account No. SA 406000 0000 0403 0403 1001 IBAN. SR 6000 from Sardar Khattak personal Account into his salary Account No. SA 74 6000 00000401 1826 9001 Bank Al-Jazira Riyadh (All relevant documents attached)	31,000
Letter dated 06.02.2017	Purchase GMC Vehicle at Riyadh	80,000
Letter dated 06.02.2017	Refund of 50% rent from landlord @ SR 160,000 per annum for three year 160,000×3= SR 480,000 and received refund from Landlord SR 240,000	240,000
Letter dated 06.02.2017	Rent of canteen for month of 7/2016 to 12/2016 & 01/2017 to 02/2017 @ SR 3000 was not deposited by the HOC	24,000
		403,500

Annex-X (Para-1.5.16)

Sl. No.	Mission	Para No.	Amount	Remarks
1	MOFA (HQ) 2021-22	69	RMB 5,618	Parep Beijing paid RMB 13,110 (Rs. 319,650) on 14 days (Room rent) quarantine period and US$ 4,819 (Rs.801,965) paid by Parep Glasgow on six days joining time DA to Mr. Ruman Ahmed, Counselor. The officer was overpaid on for six days account of room rent charges of RMB 5,618 (RMB 13,110/14*6) (Rs.136,966) which was recoverable.
2	MOFA (HQ) 2021-22	73	RMB 1,896	Parep Beijing paid RMB 6,636 (Rs.171, 279) on account of Room rent, Food charges & COVID -19 Test during 21 days quarantine period and $ 1,014 (Rs.168, 830) on account of six days joining time DA to Mr. Muhammad Uzair Waqar Ul Haq, 3rd Secretary. So the overpayment of six days room rent charges of RMB1,896 (RMB 6,636/21*6) (Rs. 48,936) are recoverable.
3	MOFA (HQ) 2021-22	79	RMB 2,301	Parep Beijing paid RMB 8,055 (Rs.214,056) on account of Room rent for 21 days quarantine period and US$ 531 (Rs.88,434) on six days joining time DA to Mr. Kamran Taj, Counselor. So the overpayment of six days room rent charges of RMB 2,301 (RMB 8,055/21*6) (Rs. 61,138) was recoverable.
4	MOFA (HQ) 2021-22	84	RMB 6,880	Parep Beijing paid RMB 24,080 (Rs.587,123) on account of Room rent for 21 days quarantine period and $ 2,415(Rs.383,864) on six days joining time DA to Mr. Ijaz Ahmed, Minister. So the overpayment of six days room rent charges of RMB 6,880(RMB 24,080/21*6) (Rs.167, 734) was recoverable.
5	MOFA (HQ) 2021-22	124	Rs. 147,021	Mr. Shoib Shah, Accountant upon transfer from Headquarters to Parep Thailand The official spent 15 days mandatory quarantine period from 19.02.2021 to 06.03.2021 in a hotel in addition to six days joining time DA. Finance Division 10 days quarantine period along with 6 days joining time period as mandatory quarantine period. Thus the overpayment of 5 days quarantine period amounting to Rs.147, 020.18 is recoverable.
6	MOFA (HQ) 2021-22	125	Rs. 71,761	Mr. Khalid Mahmood, Security Guard, upon transfer from Headquarters to Parep Bangkok, spent 15 days mandatory quarantine period from 25.12.2020 to 09.01.2021 in a hotel in addition to

				six days joining time DA. Finance Division allowed 10 days quarantine period along with 6 days joining time period as mandatory quarantine period. Thus the overpayment of 5 days quarantine period of Rs.71, 761 is recoverable.
7	MOFA (HQ) 2021-22	126	Rs. 366,171	Mr. Muhammad Atif, Assistant upon transfer from Headquarters to Parep Beijing, spent 14 days mandatory quarantine period from 25.09.2020 to 08.10.2020 and was reimbursed room rent charges for 14 days in addition to six days joining time DA. He was also paid 50% food charges amounting to Rs. 366,174 which was not allowed.
	Total		**RMB 16,695 &Rs. 584,953**	

Annex-XI (Para-1.5.18)

Vr.No. and date	Name of Firm M/s	Brief Particular	Amount (Rs.)
GS(I)-1/1/2020-21 (Machine & Equipment) dated 29.03.22	Creative Technologies	Purchase of batteries of two PAC UPS	194,686
GS(I)-1/1/2020-21 (IT Equipment) dated 21.06.22	Creative Technologies	Purchase of Screen Splitter C-Type with two HDMI for Microsoft Book and USB Hub/Extender	44,928
GS(I)-1/1/2020-21 (Refrigerator) dated 28.02.22	2KS Construction & Engineering Services	Purchase of 02 Refrigerator	98,280
GS(I)-1/1/2020-21 (Machinery) dated 21.06.22	Creative Technologies	Purchase of 01 Refrigerator (GIDSH)	75,933
GS(I)-1/1/2020-21 (Machine & Equipment) dated 28.06.22	Creative Technologies	Purchase of air Purifier	69,966
GS(I)-1/1/2020-21 (Machine & Equipment) dated 28.06.22	Creative Technologies	Purchase of juicer machine	24,921
GS(I)-1/1/2020-21 (Plant & Machinery) dated 28.09.21	Eagle Enterprises	Purchase of 01water dispenser	28,000
GS(I)-1/1/2020-21 (Machine & Equipment) dated 09.11.21	Creative Technologies	Purchase of 01water dispenser	27,986
GS(I)-1/1/2020-21 dated 05.11.21	Creative Technologies	Purchase of 01 Dish Receiver	22,171
GS(I)-1/1/2020-21 (Machine & Equipment) dated 28.06.22	Creative Technologies	Purchase of 10 Microwaves Oven	249,795
GS(I)-1/1/2020-21 (Machine & Equipment) dated 28.06.22	Creative Technologies	Purchase of 05 Microwaves Oven	124,897

GS(I)-1/1/2020-21 (Machinery) dated 27.05.22	Creative Technologies	Purchase of 01 Microwaves Oven	33,930
GS(I)-2/1/2021(Machine) dated 21.06.22	Creative Technologies	Purchase of 01 Refrigerator	75,933
GS(I)-1/1/2020-21 (Microwave oven) dated 07.01.22	Creative Technologies	Purchase of 01 Microwaves Oven	28,665
GS(I)-1/1/2020-21 (Microwave oven) dated 24.12.21	Creative Technologies	Purchase of 01 Microwaves Oven	28,665
GS(I)-1/1/2021-22 (Purchase of Machinery) dated 13.08.21	Creative Technologies	Purchase of Dawlance Large Size Microwaves Oven	28,665
GS(I)-1/1/2020-21 (Microwave oven) dated 28.10.21	Umar Traders	Purchase of 01 Microwaves Oven	43,290
GS(I)-1/1/2020-21 (Refrigerator) dated 28.02.22	2KS Construction & Engineering Services	Purchase of 02 Refrigerator	98,280
GS(I)-1/1/2020-21 (AC Parts) dated 24.12.21	2KS Construction & Engineering Services	Purchase of 01 DC Inverter AC	131,625
GS(I)-1/1/2020-21 (AC Parts) dated 23.08.21	2KS Construction & Engineering Services	Purchase of 01 DC Inverter AC (04 Ton)	438,165
GS(I)-1/1/2020-21 (AC Parts) dated 05.10.21	2KS Construction & Engineering Services	Purchase 01 DC Inverter	153,270
GS(I)-1/1/2020-21 (AC Parts) dated 02.09.21	2KS Construction & Engineering Services	Purchase 01 DC Inverter (04 Tons)	417,105
GS(I)-1/1/2020-21 (AC Parts) dated 02.09.21	2KS Construction & Engineering Services	Purchase 02 DC Inverter	279,630
GS(I)-1/1/2020-21 (AC Parts) dated 05.10.21	2KS Construction & Engineering Services	Purchase 01 DC Inverter	134,550
GS(I)-1/1/2020-21 (AC Parts) dated 11.08.21	2KS Construction & Engineering Services	Purchase 01 DC Inverter (02 Tons)	219,375
GS(I)-1/1/2020-21 (AC Parts) dated 09.08.21	Skye	Purchase 02 DC Inverter (02 Tons)	424,125
2710 dated 10.01.22	M/s Sami Technology, Islamabad	Dry maintenance batteries for the CCTV for Uninterruptible power supply	458,815
4262 dated 20.05.22	M/s Creative Technology, Islamabad	Purchase of one printer	163,332
3387 dated 10.08.21	M/s Creative Technology, Islamabad	Purchase Two Shredder Machine	81,666
670 dated 08.09.21	M/s 2KS construction and Engineering Services, Islamabad	Purchase of One DC Inverter (4Ton)	417,105
669 dated 08.09.21	M/s 2KS construction and Engineering Services, Islamabad	Purchase of Two DC Inverter	279,630
805 dated 16.09.21	M/s Umar Traders Air Conditioners, Islamabad	Purchase of furniture & fixtures	219,960
694 dated 09.09.21	M/s Umar Traders Air Conditioners, Islamabad	Purchase of six Philips lights 400 watt	219,375

1103 dated 12.10.21	M/s 2KS construction and Engineering Services, Islamabad	Purchase of One DC Inverter	153,270
1104 dated 12.10.21	M/s 2KS construction and Engineering Services, Islamabad	Purchase of One DC Inverter	134,550
2519 dated 28.12.21	M/s 2KS construction and Engineering Services, Islamabad	Purchase of One DC Inverter AC	131,625
365 dated 11.08.21	M/s Skye Islamabad	Purchase of two DC Inverter AC (02 Ton)	424,125
3741 dated 05.04.22	M/s Creative Technology, Islamabad	Purchase of 02 Batteries PAC UPS	194,688
710 dated 09.09.21	M/s Umar Traders Air Conditioners, Islamabad	Purchase of Two glass roasters	123,552
2645 dated 07.01.22	M/s Tridents, Islamabad	Purchase of Biometric Device System for Consular Hall	278,703
4419 dated 02.06.22	M/s Tridents, Islamabad	Provision of RFID and Card Reader installation	253,656
		TOTAL	**7,030,888**

Annex-XII (Para-3.3.1)

S. No	Name of Exhibition	Year	Budget Allocation (US$)	Expenditure (AED)
1	Intersec exhibition	22 to 24 January, 2017	61,635	-
2	Arab Health Exhibition	30th January to 2nd Feb 2017	238,000	-
3	Gulf food Exhibition	26 Feb to 2 March 2017	313,744	-
4	Paper World exhibition	14 to 16 March 2017	21,560	-
5	Automechanika Exhibition	7 to 9 May 2017	35,430	--
6	Beauty World Exhibition	14 to 16 May 2017	46,160	29,469
7	9th Halal Expo Exhibition	18 to 19 Sept 2017	8,230	
		Total	**724,759**	**29,469**
8	Intersec exhibition	21 to 23 January 2018	69,647	
9	Arab Health Exhibition	29 January to 1st Feb 2018	305,550	1,212,936.46
10	Gulf food Exhibition	18 to 21 February 2018	431,681	1,438,814
11	Paper World exhibition	27 February to 1st March 2018	15,570	59,811
12	AGRA Middle East Exhibition	6 to 8 March 2018	18,392	65,571
13	Automechanika Exhibition	1 to 3 May 2018	153,635.38	152,434
14	Beauty World Exhibition	8 to 10 May 2018	81,514	302,156
15	Gitex Technology Week	14 to 18 October 2018	98,325.48	205,937
		Total	**1,174,314.86**	**3,437,659.46**
16	Intersec exhibition	21 to 23 January 2019	46,338	168,598.22
17	Arab Health Exhibition	28 to 31 January 2019	266,905	1,256,889
18	Gulf food Exhibition	17 to 21 February 2019	458,059.01	1,650,659.50
19	Paper World exhibition	18 to 20 March 2019	24,205	87,378
20	Middle East Electricity Exhibition	5 to 7 March 2019	52,971.25	187,711
21	Beauty World Exhibition	15 to 17 April 2019	60,577.50	219,409
22	Automechanika Exhibition	10 to 12 June 2019	32,146.25	119,883.83
23	Gitex Technology Week	6 to 10 October 2019	83,905	303,528.83
		Total	**1,025,107.01**	**3,994,057.38**
24	Intersec exhibition	19 to 21 January 2020	32,889	117,642
25	Arab Health Exhibition	27 to 30 January 2020	143,173	519,456
26	Gulf food Exhibition	10 to 20 February 2020	227,523	1,495,089.01
		Total	**403,585**	**2,132,187.01**

Annex-XIII (Para-3.3.2)

S. No	Cheque No	Date	Particulars	Amount (AED)
1	000069	09.08.2017	Payment to Dubai World trade Centre LLC	777,262.50
2	000070	13.09.2017	Payment to Orange Fair and Event	15,193
3	000072	05.11.2017	100% payment to Informa Middle East Ltd	856,486.25
4	000073	06.11.2017	25% Payment to Dubai World trade Centre LLC	259,087.50
5	000078	28.01.2018	Payment to Informa Middle East Ltd	67,344
6	000079	25.01.2018	VAT payment to Informa Middle East Ltd	42,824
7	000082	06.02.2018	50% Balance Payment to MENARAS FZC	103,177.46
8	000083	06.02.2018	Organizing	32,340
9	000084	08.02.2018	50% advance Payment to MENARAS FZC	150,927
10	000085	08.02.2018	VAT Payment to Dubai World trade Centre LLC	51,817.50
11	000086	08.02.2018	Payment to Dubai World trade Centre LLC	185,220
12	000087	15.02.2018	Payment	14,500
13	000088	26.02.2018	100% payment to Messe Frankfurt Middle East	58,264
14	000090	05.03.2018	50% Balance Payment to MENARAS FZC	150,927
15	000093	19.04.2018	100% payment to Messe Frankfurt Middle East	97,801
16	000095	23.04.2018	100% payment to Informa Middle East Ltd	63,736
17	000097	26.04.2018	Messe Frankfurt Middle East GMBH	201,846
18	000098	26.04.2018	50% advance Payment to MENARAS FZC	46,820
19	000101	16.05.2018	Dr.Nasir Khan, commercial Counselor for Misc	3,670
20	000102	12.06.2018	50% Balance Payment to MENARAS FZC	49,820
21	000105	04.10.2018	Payment to Dubai World trade Centre LLC	130,872
22	000106	04.10.2018	Payment to Dubai World trade Centre LLC	32,445
23	000107	04.10.2018	50% payment to M/S Stock expo	15,120
24	000123	04.02.2019	100% payment to Messe Frankfurt Middle East	134,198.22
25	000130	04.3.2019	100% payment to Informa Middle East Ltd	156,393
26	000131	04.03.2019	100% payment to Messe Frankfurt Middle East	63,120
27	000138	01.04.2019	50% balance payment to M/S Stock expo	14,744
28	000140	08.04.2019	100% payment to Messe Frankfurt Middle East	46,777
29	000141	10.04.2019	50% advance payment to M/S Stock expo FZE	23,868
30	000144	02.06.2019	100% payment to Messe Frankfurt Middle East	83,465
31	000148	16.06.2019	50% balance payment to M/S Stock expo	17,294
32	000154	17.12.2019	100% payment to Messe Frankfurt Middle East	84,102
33	000168	15.07.2020	50% balance payment to M/S Stock expo	36,302
			Total	**4,151,229.26**

Annex-XIV (Para-3.3.3)

Exhibition Events during 2017					
S.No	Name of Exhibition	Year	Budget Allocation (US$)	Expenditure (AED)	VAT Amount (AED)
1	Intersec exhibition	22 to 24 January, 2017	61,635	-	
2	Arab Health Exhibition	30th January to 2nd Feb 2017	238,000	-	
3	Gulf food Exhibition	26 Feb to 2 March 2017	313,744	-	
4	Paper World exhibition	14 to 16 March 2017	21,560	-	
5	Automechanika Exhibition	7 to 9 May 2017	35,430	--	
6	Beauty World Exhibition	14 to 16 May 2017	46,160	29,469	
7	9th Halal Expo Exhibition	18 to 19 Sept 2017	8,230		
		Total	**724,759**	**29,469**	
Exhibition Events during 2018					
8	Intersec exhibition	21 to 23 January 2018	69,647		
9	Arab Health Exhibition	29 January to 1st Feb 2018	305,550	1,212,936.46	75,164
10	Gulf food Exhibition	18 to 21 February 2018	431,681	1,438,814	76,413
11	Paper World exhibition	27 February to 1st March 2018	15,570	59,811	756
12	AGRA Middle East Exhibition	6 to 8 March 2018	18,392	65,571	3,037
13	Automechanika Exhibition	1 to 3 May 2018	153,635.38	152,434	2,640
14	Beauty World Exhibition	8 to 10 May 2018	81,514	302,156	14,937
15	Gitex Technology Week	14 to 18 October 2018	98,325.48	205,937	9,336
		Total	**1,174,314.86**	**3,437,659.46**	**182,283**
Exhibition Events during 2019					
16	Intersec exhibition	21 to 23 January 2019	46,338	168,598.22	6,408
17	Arab Health Exhibition	28 to 31 January 2019	266,905	1,256,889	45,570
18	Gulf food Exhibition	17 to 21 February 2019	458,059.01	1,650,659.50	77,778
19	Paper World exhibition	18 to 20 March 2019	24,205	87,378	4,096
20	Middle East Electricity Exhibition	5 to 7 March 2019	52,971.25	187,711	8,862
21	Beauty World Exhibition	15 to 17 April 2019	60,577.50	219,409	4,509
22	Automechanika Exhibition	10 to 12 June 2019	32,146.25	119,883.83	1,652
23	Gitex Technology Week	6 to 10 October 2019	83,905	303,528.83	17,289
		Total	**1,025,107.01**	**3,994,057.38**	**166,164**
Exhibition Events during 2020					
24	Intersec exhibition	19 to 21 January 2020	32,889	117,642	4,008
25	Arab Health Exhibition	27 to 30 January 2020	143,173	519,456	24,763
26	Gulf food Exhibition	10 to 20 February 2020	227,523	1,495,089.01	81,173
		Total	**403,585**	**2,132,187.01**	109,944
				VAT not yet claimed	**458,388**

Annex-XV (Para-4.3.1)

Voucher No.& date	Detail of family members	Rate of DA admissible and Foreign Allowance	Rate of DA and Foreign Allowance paid	Excess paid Amount (SR)
01 of 06/2021	Self, Wife, one daughter and one on son on the eve of transfer of Mr. Zagham Nawaz, Deputy Director Hajj from Hqs to Mission	174x2.5x15=US$ 6,525x3.75=24,469	174x3x15=US$ 7,830 x 3.75=29,363	4,894
No. 23 of 04/21 (Salary for the month of April, 2021)	Foreign allowance for 15 days paid to Mr. Zagham Nawaz, Deputy Director Hajj as the Mission paid 15 day DA in lieu of non-availability of official accommodation	No entitlement of foreign allowance in lieu of non-provision of Government accommodation	US$2,354/30=78.47x15 =US$1,177.05x3.75=SR.4,414	4,414
08 of 04/2021	Self, wife and two daughters on the eve of transfer of Mr. Tariq Mahmood, Director Hajj from Hqs to Mission	174x2.5x15=US$ 6,525x3.75=24,469	174x4x15=10,440x3.75 =39,150	14,681
			Total	**23,989**

Note: six day joining time DA was already paid to the officer vide Voucher No. 02 of 04/2021