AUDIT REPORT

ON

THE ACCOUNTS OF MINISTRY OF FOREIGN AFFAIRS AUDIT YEAR 2025-26

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Assistant Audit Officer (IT)
20 October 2026 03:03:46 PM

AUDITOR-GENERAL OF PAKISTAN

SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE IN THE MANAGEMENT AND USE OF PUBLIC RESOURCES FOR CITIZENS OF PAKISTAN

PREFACE

Articles 169 and 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 the formations was conducted accordingly.

The report is based on audit of receipts and expenditure of the Ministry of Foreign Affairs (HQ) and its local formations for the financial year 2024-25 as selected under Audit Plan 2025-26 and certain Missions abroad along with foreign formations of other Ministries for the financial years 2018-25, as selected under the Audit Plan 2025-26.

Audit findings indicate the need for adherence to the regularity framework besides institutionalizing and strengthening the internal controls to avoid recurrence of violations and irregularities of similar nature. Relatively less significant issues have been listed in the Annex-I as MFDAC. The report contains Audit findings pertaining to the Audit Year 2025-26.

The observations included in this report have been finalized in the light of the decisions taken in the Departmental Accounts Committee (DAC) meetings.

There are certain Audit Paras which were also reported in the previous year(s) Audit Report(s) for the financial years 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25. Recurrence of such irregularities is matter of concern and needs to be addressed.

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

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Islamabad
Dated: 26 February 2026

(Maqbool Ahmad Gondal)
Auditor-General of Pakistan

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ABBREVIATIONS AND ACRONYMS

AC	Air Conditioner
AAO	Assistant Accounts Officer
ADP	Attache Defence Procurement
AGP	Auditor-General of Pakistan
AGPR	Accountant General of Pakistan Revenues
AIR	Audit and Inspection Report
AMA	Authorized Medical Attendant
AS(A)	Additional Secretary (Admn)
AWBA	Apostille Web Based Application
BPS	Basic Pay Scale
BOQ	Bill of Quantity
CAO	Chief Accounts Officer
CDA	Capital Development Authority
CF&AO	Chief Finance & Accounts Officer
CG	Consulate General
CGA	Controller General of Accounts
CHD	Compulsory Hajj Dues
CMA(ISO)	Controller Military Accounts (Inter Services Organization)
COP	Conference Of Parties
CPWA	Central Public Works Accounts Code
CPWD	Central Public Works Department Code
CWA	Community Welfare Attaché
CSR	Composite Schedule of Rates
DA	Daily Allowance
D&AA	Defense & Air Attaché
DAC	Departmental Accounts Committee
DAGP	Department of Auditor General of Pakistan
DDO	Drawing & Disbursing Officer
DG	Director General
DHM	Deputy Head of Mission
EA	Entertainment Allowance
EAL	English as Additional Language
ECS	Excellent Courier Services
ELM	Name of a Saudi Company
EOP	Embassy of Pakistan
ESL	English as Second Language
FA	Foreign Allowance
FALO	Foreign Affairs Liaison Office

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FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FIA	Federal Investigation Agency
FIFO	First In First Out
FIGOB	Fund for Improvement of Government Owned Buildings
FOH	Foreign Office Hostel
FMMA	Financial Management at Missions Abroad
FOL	Foreign Office Lodges
FTR	Federal Treasury Rules
GFR	General Financial Rules
GIDSH	Ghazi Illam Din Shaheed Hostel
GST	General Sales Taxes
HBL	Habib Bank Limited
HEC	Higher Education Commission
HGO	Hajj Group Organizer
HOC	Head of Chancery
HOD	Head of Department
HOM	Head of Mission
HQ	Head Quarters
HR	Human Resource
HRA	House Rent Allowance
IBFT	Inter Bank Fund Transfer
IPC	Interim Payment Certificate
IMPASS	Immigration & Passport
ISSI	Institute of Strategic Studies Islamabad
KPK	Kyber Pakhtun Khuwa
KSA	Kingdom of Saudi Arabia
LPC	Last Pay Certificate
MCMC	Mid-Career Management Course
MES	Military Engineering Services
MFDAC	Memorandum For Departmental Accounts Committee
MOFA	Ministry of Foreign Affairs
MOI	Ministry of Interior
MOP&HRD	Ministry of Overseas Pakistanis & Human Resource Development
MORA&IH	Ministry of Religious Affairs & Interfaith Harmony
MP	Management Position
M&P	Muller & Philip
MRP	Machine Readable Passport
NADRA	National Data Base Registration Authority
NDC	National Defence Course

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NIMS	National Institute of Management Sciences
NIPA	National Institute of Public Administration
NITB	National Information Technology Board.
NMC	National Management Course
NOC	No Objection Certificate
OB	Opening Balance
OPAP	Office of the Pilgrims Affairs of Pakistan
PAC	Public Accounts Committee
PAHIC	Pakistan High Commission
PAO	Principal Accounting Officer
PAREP	Pakistan Representative
PASC	Pakistan Administrative Staff College.
PCW&EF	Pakistan Community Welfare & Education Fund
PBFH	Pak Brunei Friendship Hall
PFM	Public Finance Management
PIA	Pakistan International Airlines
PM	Prime Minister
POL	Petroleum, Oil & Lubricant
PPRA	Public Procurement Regulatory Authority
PSDP	Public Sector Development Project.
PWD	Public Works Department
PWF	Pilgrim Welfare Fund
RFP	Request For Proposal
SAR	Special Audit Report
SBP	State Bank of Pakistan
SCO	Shanghai China Organization
SECP	Security & Exchange Commission of Pakistan
SMC	Senior Management Course
SOPs	Standard Operating Procedures
SRO	Statutory Regulatory Orders
SYKB	Sahibzada Yaqub Khan Block
TA	Travelling Allowance
TDAP	Trade Development Authority of Pakistan
TCS	Tranzum Courier Service
TIC	Trade & Investment Counselor
UN	United Nations
VAT	Value Added Tax
VVIP	Very Very Important Person

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FOREIGN CURRENCIES SYMBOLS / ABBREVIATIONS

Symbol	Name of Currency	Exchange Rate (Rs.)
USD ($)	US Dollar	280.05
MXN ($)	Mexican Peso	15.58
CUP ($)	Cuban Peso	11.67
EUR (€)	Euro	328.78
KZT (₸)	Kazakhstani Tenge	0.55
AZN (₼)	Azerbaijani Manat	164.84
KGS (som)	Kyrgyzstani Som	3.20
UZS (so‘m)	Uzbekistani So‘m	0.023
NOK (kr)	Norwegian Krone	27.87
DKK (kr)	Danish Krone	44.02
THB (฿)	Thai Baht	8.89
KRW (₩)	South Korean Won	0.1938
JPY (¥)	Japanese Yen	1.789
PHP (₱)	Philippine Peso	4.72
VND (₫)	Vietnamese Dong	0.011
OMR	Omani Riyal	728.00
IQD	Iraqi Dinar	0.21
SAR	Saudi Riyal	74.67
TL (₺)	Turkish Lira	6.51
EGP (£)	Egyptian Pound	5.92
ETB (Br)	Ethiopian Birr	1.81
ZAR (R)	South African Rand	17.05
CHF	Swiss Franc	353.51
RON (lei)	Romanian Leu	64.34
NPR (Rs)	Nepalese Rupee	1.94
BDT (৳)	Bangladeshi Taka	2.29
LKR (Rs.)	Sri Lankan Rupee	0.90
MYR (RM)	Malaysian Ringgit	69.07
SGD ($)	Singapore Dollar	218.13

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EXECUTIVE SUMMARY

The Directorate General Audit (Foreign & International) is mandated to conduct audit of the Ministry of Foreign Affairs, its 15 local formations, 126 Missions abroad and DG Hajj Jeddah. Further, it is also responsible for conducting audit of the allied wings of other Ministries i.e. Defence, Commerce, TDAP, Information & Broadcasting, Interior and Narcotics Control, Overseas Pakistanis and Human Resource Development, Finance Division and 22 PIA offices located abroad.

During the Audit Year 2025-26, the Directorate General Audit (Foreign & International) planned audit of 60 formations that included 01 Financial Attest Audit, 01 Impact audit, Compliance with Authority Audit of 15 local formations and 43 Pakistan Missions abroad with 2,401 person-days. Accordingly, the audit of MOFA HQs, 01 Impact audit, 01 Certification Audit and 40 Missions abroad was completed by this Directorate General during the current Audit Year. The report contains findings pertaining to the Audit Year 2025-26.

Audit observed a number of cases pertaining to financial indiscipline, poor internal controls and violation of prescribed rules/regulations etc. 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 the Audit Report. Amount held under observations in these cases is Rs. 17,204,240,000.

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Scope of Audit

Total expenditure of Ministry of Foreign Affairs, DG Hajj Mission, Jeddah and the allied wings at the Missions audited, of the other ministries for the period covered under Audit Plan of the financial year 2024-25 was Rs. 92,004,313,661. The total expenditure audited was Rs. 45,766,204,000.

Recoveries at the Instance of Audit

Recovery of Rs. 992,520,000 has been pointed out in this report and an amount of Rs. 16,366,629 has been recovered and verified during July 2024 to December, 2025.

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, and other related documents along with study of the policies which facilitated better understanding of the systems, procedures and audit entity. 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.

Audit Impact

Audit highlighted that the principle of open competition through tender should be adopted in the outsourcing of courier services and operational services of Apostille certification. Ministry of Foreign Affairs (MoFA) endorsed that both the observations and directed to outsource the courier and operational services in a transparent manner through open tender. MoFA also agreed for the fixation of the Apostille fee in consultation with Finance Division. DAC also directed to define a mechanism to control the cash collection and retention in private accounts by the courier companies and the Field offices (FALOs), besides getting the approval of Finance Division for the accounts being maintained in the private banks.

DAC also directed to approach the Ministry of Health Services for the formulation of a comprehensive health insurance policy for the employees posted in North America and Europe and also to seek guidance for the admissibility of the reimbursement claims in those Missions.

It was also decided in DAC meeting that MoFA may consult the Finance Division for the formulation of the policy regarding the leasing of the vehicle in the Missions abroad.

MoFA further consented to formulate a more comprehensive, uniform and standardized policy for the fixation of rental ceilings for the employees of the same scale, at the same Mission during the same period of time.

On the recommendation of Audit, MoFA constituted a committee to ensure the issuance of a proper sanction order for each expenditure in the Missions, in accordance with the FMMA Vol-II.

A committee was also constituted for the consideration and revision of prevailing meager utility dues, being charged to the officers residing in the hostels, with the proposal for adoption of self-metering, in line with the directions of the Ministry of Housing & Works.

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Audit emphasized to plug the loop holes in MoRA&IH's policy regarding the Hajj Group Organizers (HGOs) with particular focus for non-sharing of the warranty amount by the HGOs, being paid to the Saudis, solely by the DG Hajj Mission, and the policy gap regarding the non-utilization of the hajj quota by HGOs. MoRA&IH endorsed the reframing of policy framework and to bridge the gap pointed out by Audit.

MoRA&IH and DG Hajj Mission also shown consent with DAC directives regarding the creation of the position of the Director Finance & Accounts and establishment of the accounts section at Hajj Mission, as a credible pre-audit mechanism is required to avoid the risk of financial irregularities and misappropriation of the funds.

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, there is a strong need for a periodic review and updation of the internal control structures with an independent Internal Audit Authority which is lacking in MoFA. Audit recommends the establishment of an independent Chief Internal Audit office.

The key audit findings of the report:

Major audit findings included in the report are:

1. Irregular fixation of Apostille fee by MoFA without approval of the Finance Division[1];
2. Irregularities in the outsourcing of the courier and operational services of Apostille certification to the private courier companies and NITB[2];
3. Maintaining the funds in the private bank accounts without the approval of the Finance Division[3];
4. Irregular expenditure due to non-framing of health insurance policy and payment of medical reimbursement claims for the employees of the Missions in North America and Europe[4];

[1] 2.7.1
[2] 2.7.2 & 2.7.5
[3] 2.7.6
[4] 2.7.3 & 2.7.19

5. Unauthorized expenditure on lease of the vehicles[5];
6. Cash collection and retention of the Apostille fee in the private accounts by the courier companies and Foreign Affairs Liaison Offices (FALOs)[6];
7. Discrimination in the fixation of the rental ceilings for the employees of the same scale at the same mission during the same period of time[7];
8. Irregularities of cash with drawl from the Imprest account at the Missions[8];
9. Unjustified payment on account of the utility charges and irregular fixation of room rent of the foreign office hostels[9];
10. Non-submission of the accounts of the receipts and expenditure of PCW&EF and FIGOB to the Finance Division[10];
11. Unauthorized payment of allowances to the employees of the Institute of Strategic Studies (ISS) without concurrence of the Finance Division[11];
12. Violation of PPRA Rules in the procurement procedures[12];
13. Irregularities in the hiring of accommodations at Missions[13];
14. Non-reconciliation of the Mission's accounts with the banks[14];
15. Irregularities in payment of Education subsidy[15];
16. Non-payment of the share of the warranty amount to the Saudi Government by the Hajj Group Organizers (HGOs)[16];
17. Non-utilization of the Hajj quota assigned to the HGOs[17];
18. Lack of credible pre-audit and financial management mechanism at DG Hajj Mission, Jeddah[18];

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[5] 2.7.4
[6] 2.7.11
[7] 2.7.9
[8] 2.7.10
[9] 2.7.12 & 2.7.14
[10] 2.7.13
[11] 2.7.18
[12] 2.7.17 & 2.7.24
[13] 2.7.8
[14] 2.7.16
[15] 2.7.20
[16] 3.4.2
[17] 3.4.5
[18] 3.4.6

Recommendations

Recommendations in the Audit Report of the Auditor-General of Pakistan highlight actions that are expected to improve the financial management and overall governance of the audited entities. Appropriate and timely implementation of audit recommendations is an important part to realize full benefit of the audit activity.

Based on the findings of this Audit Report, the following recommendations are placed before the management of the audited entities:

1. To ensure the fixation of the Apostille fee with the approval of the Finance Division
2. To ensure the outsourcing of the courier services for Apostille certification through open tender in a transparent manner
3. The maintenance and development of Apostille Web-Based Application (AWBA) should also be outsourced through open competition
4. To obtain the approval of Finance Division for maintenance of bank accounts for authorized funds.
5. To consult the Finance Division for the approval of the policy regarding the lease of the vehicles.
6. To acquire the vehicles on lease, the prior approval and relaxation of the ban period should be obtained from the Finance Division
7. A comprehensive health insurance policy should be framed in consultation with the Ministry of Health Services for the employees posted in North America and Europe
8. MoFA should also seek guidelines and policy directions for the reimbursement of the medical claims in the absence of Authorized Medical Attendant
9. To ensure the collection of Apostille fee through online bank challans in the authorized bank accounts
10. The amount of the fee collected should be transferred in the Government treasury on real time basis through an online system
11. MoFA should formulate a comprehensive, uniform and standardized policy for the fixation of the rental ceilings for the employees of the same scale, at the same Missions during the same period of time to avoid discrimination and favoritism
12. To avoid the irregularities of the cash with drawl from the imprest accounts, internal controls should be strengthened

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and a formal sanction should be issued for each expenditure with a copy for the PAO and CAO, MoFA

13. To avoid subsidizing the payment of the expenditure of the utilities of foreign office hostels, MoFA should follow the instructions of the Ministry of Housing & Works, by installing meters/sub meters for the residents and fixing of the charges
14. MoFA should submit the accounts of the receipt and expenditure of PCW&EF and FIGOB to the Finance Division on regular basis
15. To avoid the payment of the unauthorized allowances to the employees of ISS, the regulations of the autonomous body should be approved by the Federal Government and the allowances should be endorsed by the Finance Division
16. Strict adherence to the PPRA Rules should be ensured in all the procurement procedures
17. To ensure that the rules for hiring of accommodations are followed in letter and spirit
18. Regular reconciliation process should be carried out for the imprest accounts with the banks
19. To ensure that the education subsidy is paid as per approved rules
20. MoRA&IH should revisit the policy/procedure/guidelines regarding HGOs for the fulfillment of their financial commitments.
21. MoRA&IH should develop a comprehensive regulatory framework and coordination plan along with the penalty imposition mechanism to ensure the optimal utilization of the quota awarded to the HGOs and in case of any deviation or default, alternative options should be in hand
22. MoRA&IH should pursue the creation of the position of the Director Finance & Accounts and establishment of the accounts section at Hajj Mission, as a credible pre-audit mechanism is required to avoid the risk of financial irregularities and misappropriation of the funds

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CHAPTER 1 PUBLIC FINANCIAL MANAGEMENT ISSUES

1.1 AUDIT PARAS

1.1.1 Expenditure in excess of the final grants

Article 84 of the Constitution of Islamic Republic of Pakistan, 1973 states that if in respect of any financial year it is found, (a) that the amount authorized to be expended for a particular service for the current financial year is insufficient, or that a need has arisen for expenditure upon some new service, not included in the Annual Budget Statement for that year; or (b) that any money has been spent on any service during a financial year in excess of the amount granted for that service for that year; the Federal Government shall have power to authorize expenditure from the Federal Consolidated Fund, whether the expenditure is charged by the Constitution upon that Fund or not, and shall cause to be laid before the National Assembly, a Supplementary Budget Statement or, as the case may be, an Excess Budget Statement, setting out the amount of that expenditure, and the provisions of Articles 80 to 83 shall apply to those statements as they apply to the Annual Budget Statement.

Section-25(1) of the Public Finance Act, 2019 provides that the expenditure in excess of the amount of budget grant as well as the expenditure not falling within the scope or intention of any budget grant, unless regularized by a supplementary grant, shall be treated as excess expenditure.

During the examination of appropriation account manuscript, it was observed that Ministry incurred an excess expenditure of Rs. 508,770,198 under Grant No. 49 (Foreign Affairs Division [Missions & other external affairs service abroad]) in operational heads of accounts. However, further scrutiny of the record revealed that there was excess of Rs. 987.659 million under the operational head of accounts, which is a serious violation & matter of grave concern. Thus, due to the savings of Rs. 478.889 million, mainly in pay & allowances the overall excess of budget comes to the limit of **Rs. 508.769 million**.

(Rs. in million)

Original budget under Grant 49	Supplementary Grant	Surrender	Final Grant	Actual Expenditure	Excess	Savings	Net Excess
47,597.180	90.275	1,786.810	45,900.640	46,409.410	987.659	478.889	**508.770**

Moreover, some instances from the audit of Pakistan Missions abroad have also been noted which supported the audit contention that the excess of the expenditure was mainly occurred under the operational heads of accounts.

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Sl. No.	Mission	Period of Financial Year 2024-25 in the AIR	Para No	Amount (Rs. in million)	Remarks
1	Berlin	2024-25	25	84.667	Unauthorized Expenditure in Excess of Annual Budget –during FYs 2024-25
2	Muscat	2024-25	3	58.871	Irregular expenditure in excess of allocated budget
3	Kathmandu	2024-25	12	26.632	Expenditure incurred in excess of allocation
4	Riyadh	2024-25	9	13.851	Irregular excess expenditure than allocated budget
5	Vienna	2024-25	6	4.885	Unauthorized Expenditure under Non-ERE heads of accounts in Excess of Annual Budget
6	Singapore	2024-25	14	3.624	Over and above expenditure than allocation
7	Chicago	2024-25	5	2.827	Irregular expenditure in excess than the available budget

The expenditures were incurred in excess of the Final Grant in case of Grant No.49.

Audit is of the view that expenditure without budget provision was a violation of the rules.

DAC in its meeting held on 19.11.2025, directed that the excess amount be regularized through the Finance Division or may be presented to the PAC while presenting Appropriation Accounts. DAC further directed that justification for excess payments under the operational heads of accounts may also be obtained from the relevant missions.

Audit recommends the implementation of the directives of DAC meeting held on 19.11.2025.

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(Para-1, Certification Audit 2024-25)

CHAPTER 2 MINISTRY OF FOREIGN AFFAIRS

2.1 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 cipher 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; and
14. Coordination of all works pertaining to Economic Cooperation Organization.

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2.2 Audit Scope and Coverage

(Rupees in millions)

Sr.No.	Description	Total Nos.	Audited	Expenditure audited FY2024-25	Revenue/ Receipts audited FY 2024-25
1	Formations	141	42	29,835	279.540
2	Assignment Account (excluding FAP)	01	01	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	03	0	-	-
4	Foreign Aided Projects (FAP)	0	0	-	-

2.3 Comments on Budget and Accounts (Variance Analysis)

The expenditure incurred by the Ministry of Foreign Affairs during financial year 2024-25 is divided into two (02) grants as under:-

Name of Grant	Grant No.	Final Grant/ Appropriation	Actual Expenditure	Excess/ (Saving)	Variation in %
Foreign Affairs Division (HQ)	48	5,068,455,000	5,050,249,397	(18,205,603)	0.36
Foreign Affairs (Missions & Other External Affairs Services Abroad)	49	45,900,647,000	46,409,417,198	508,770,198	1.10

There was a saving of Rs. 18.206 million under the Grant No. 48 Foreign Affairs Division (HQ) and an excess expenditure amounting to Rs. 508.770 million was incurred under grant No. 49 Foreign Affairs (Missions & other external Affairs Services abroad).

During certification audit of the accounts pertaining to above mentioned budget grants, the excess of Rs. 508.770 million under Grant No. 49 was highlighted to the Ministry / Chief Accounts Officer for corrective measures.

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2.4 Sectoral Analysis

The Ministry of Foreign Affairs has mandate and responsibility to coordinate and implement foreign policy of Pakistan and communicate with foreign governments and international organizations on political, economic, security and defense related matters, cultural promotion, and people-to-people exchange. The Ministry is heading towards fulfilling its role and functions:

- Uphold, protect, and advance Pakistan's sovereignty, territorial integrity, and national interests.
- Monitor and analyse regional and global developments.
- Develop foreign policy and advise the Government on international affairs.
- Coordinate and lead the Government position on international issues with other Ministries and Agencies.
- Facilitate other Pakistani Ministries and Agencies in their international engagements
- Conduct effective diplomacy with the intent to generate economic activity.
- Introduce Pakistan globally and disseminate information about our cultures and values.
- Protect and represent the interests of Pakistani citizens abroad; with the provision of necessary assistance.
- Coordinate with Pakistan's missions abroad and foreign diplomatic missions in Pakistan

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Pakistan Community Welfare and Education Fund (PCW&EF) and Fund for Improvement of Government Owned Buildings (FIGOB) are collected through 10% surcharge on consular fees collected in Missions abroad for each of the two funds and utilized for the welfare of the Pakistani diaspora and purchase and maintenance of the buildings at mission abroad. The funds at Headquarter i.e., Ministry of Foreign Affairs, are being kept in a single bank account, and no separate cash book is maintained, whereas the funds are required to be kept in two separate accounts and remit to mission abroad after reconciliation with NADRA.

Ministry of foreign affairs is collecting the Apostille fee on the behalf of the Government of Pakistan. The Apostille fee increased from Rs. 10 (and up to Rs. 60) of simple attestation to Rs. 3,000 (and up to Rs. 12,000) and the fee structure of Apostille

certification is not approved/concurred by the Finance Division. Ministry collected the Apostille fee in private account instead of government treasury and collected amount is also not reconciled with the Apostille certificates issued.

It has been observed that different financial management lapses are reported in missions abroad over the years. The missions maintain Imprest account in the banks and the irregularities of unjustified cash withdrawal, non-reconciliation of the Imprest account with bank and absence of the formal sanction for expenditure are reported. Moreover, discriminatory fixation of the rental ceiling and non-refund of the refundable security deposit are also the issues to be addressed. The non-adjustment of TA/DA advances, non-observance of the medical procedures/rules while payment of the medical reimbursement to the employees at missions abroad and non-formulation of a comprehensive health insurance policy duly approved by the Ministry of Health are the issues of financial impact which need to be addressed on priority. Furthermore, the irregularities in the payment of the education subsidies and unauthorized expenditure of lease of vehicles without policy and approval of the Finance Division, were reported.

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2.5 Classified Summary of Audit Observations

Audit observations amounting to Rs. 9,610,400,000 were raised as a result of this audit. This amount also includes recoverable amount of Rs. 84,582,000 as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

Sl. No.	Classification
1	Non-production of record
2	Reported cases of fraud, embezzlement and misappropriation
3	Irregularities / Overpayments
	A- HR / Employees Related Irregularities
	B- Procurement Related Irregularities
	C- Execution of Works
	D- Management of Accounts with Commercial Banks
	E-Internal Control Weaknesses
4	Value for money and service delivery issues
5	Others

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2.6 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	30
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
OIC	7	5	2	71
SAR Mexico	28	0	28	0
1999-2000	19	0	19	0
2000-01	26	5	21	19
2001-02	25	22	3	88
2002-03	25	12	13	48
2003-04	25	8	17	32
2004-05	47	26	21	55
2005-06	34	24	10	70
2006-07	28	13	14	46
2007-08	17	9	8	53
2009-10	52	42	10	81
2010-11	47	15	32	32
2011-12	19	11	8	58
2012-13	30	16	14	53
2013-14	26	13	13	50
2014-15	18	9	9	50
2015-16	25	5	20	20
2017-18	23	16	7	70
2018-19	45	17	28	38
2019-20	37	18	19	49
2020-21	11	5	6	45

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Year of Audit Report	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
2021-22	18	10	8	55
2022-23	11	3	8	27
2023-24	19	10	9	53
Total	**892**	**384**	**507**	**43**

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

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2.7 AUDIT PARAS

2.7.1 Irregular fixation of Apostille fee by the MoFA without approval of Finance Division

According to Rule-18 of FMP Regulation 2021, Prior consultation with Finance Division shall be made while initiating legislative proposals having financial implications, relating to establishment of funds, revenue, cess, levy, fee, deductions, remissions and agreements.

Further, according to Clause-4 of Apostille Act 2024, the competent authority may, by notification in the official Gazette, determine fees in relation to the issuance of Apostille certificates from time to time.

During scrutiny of the record of MoFA (HQ) for the FY-2024-25, it was observed that Ministry fixed the Apostille fee without the approval/concurrence of the Finance Division and notification in the Official Gazette, as follow:

Sr. No	Document Type	Apostille Fee Structure	
		17.5.2024	08.07.2024
1	Personal	500	3,000
2	Legal	700	4,500
3	Commercial	3,000	12,000

Audit is of the view that MoFA did not have the authority to fix the fee without prior approval of the Finance Division, so the fixation of the Apostille fee is irregular.

Furthermore, Audit considers that the levy of Apostille fee directly affects the public at large and becomes a matter of public interest, therefore, the Apostille fee should be fixed with the approval / concurrence of the Finance Division.

The matter was discussed with the management on 21.11.2025. Management replied that it would share copy of approval with Audit. However, no progress is shown to Audit till finalization of Report.

DAC was held on 19.12.2025, Management apprised that as per The Apostille Act 2024 it is prerogative of the competent authority to fix any service charges (Apostille fee). Audit is of the view that since the levy of the Apostille fee directly affect the public at large and it is matter of public interest, therefore, the Apostille fee should be fixed with the approval of the Finance Division duly concurred by the Finance Division. Therefore, DAC directed to take-up the matter with Finance Division and Law & Justice Division.

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Audit recommends the implementation of the directives of the DAC meeting held on 19.12.2025.

(Para-85, MoFA HQ 2024-25)

2.7.2 Outsourcing of the courier services for Apostille certification, without selection criteria and open tender

According to Rule-20 of Public Procurement Rules, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

The Ministry awarded the contract regarding outsourcing of the Apostille services to the five courier companies i.e. TCS, Leopards, Gerry's, M&P and ECS, without calling tender, evaluating their business profiles or adopting any competitive process.

During the scrutiny of record of MoFA (HQ) for the year 2024-25, it was observed that Ministry hired the services of the Courier Companies for collection of different types of documents for Apostille attestation w.e.f. 17.05.2024. The pickup and delivery points for documents include office of MoFA (HQ) and Foreign Office Liaison Offices (FALOs) at Karachi, Lahore, Quetta, Peshawar and Gujrat.

Scrutiny of the record revealed that the Courier Companies were awarded contracts without calling open tender in violation of Public Procurement Rules. Furthermore, it was also observed that no criteria were defined regarding the profiling of the companies for its selection.

It was further observed that a newly established courier company (without any business profile) named M/s Excellent Courier Services (ECS) was also awarded the contract. Audit further observed following discrepancies in the award of contract to ECS:

i. MoFA made agreement with ECS without calling open tender.

ii. The company did not possess any business profile prior to the award of this huge contract at the national level.

iii. The Company was not registered under the Sales Tax Registration Act at Federal or Provincial level nor registered with SECP.

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iv. ECS have only three branches in all over Pakistan till now (Islamabad, Lahore & Karachi) and no wider access in the far-flung areas of the Country.

Audit is of the view that due to non-calling of open tender, the basic spirit of competition i.e. transparency, economy, efficiency and value for money have not been achieved. Hence, rates quoted cannot be treated as competitive.

The matter was discussed with the management on 21.11.2025. Management replied that it would get its record verified from Audit.

DAC was held on 19.12.2025, Audit highlighted that terms and conditions were not framed while outsourcing the courier services. Furthermore, no criteria were developed for evaluating the profile and credentials of the courier companies. It was highlighted that one of the companies ECS, did not have any business profile and credentials before being awarded the contract. DAC directed that a fact-finding inquiry may be conducted and a tender may be floated immediately for transparency in the process.

Audit recommends the implementation of the directives of the DAC meeting held on 19.12.2025.

(Para-80 & 83, MoFA HQ 2024-25)

2.7.3 Irregular expenditure due to non-framing of health insurance policy and payment of medical reimbursement claims

According to Para-6.29.1 of the FMMA Vol-II, expenses on medical treatment should be reimbursed to the entitled officials, with the approval of the Head of Mission, provided such expenses are incurred on the prescription of AMA of the Mission/ Government Hospitals. Similarly, Para-6.26.1(i) of FMMA Vol-II, states that the Head of Mission can appoint local medical practitioner(s) and hospital(s) as "Authorized Medical Attendant" (AMA) of the Mission with the prior concurrence of the Ministry of Foreign Affairs, which will consult Health Division in this regard. Only those doctors and hospitals would be appointed as AMAs, which provide satisfactory medical services at the most economical rates. Similarly, Para-6.28.1 of the ibid manual provides that the instructions circulated vide aforementioned circular [regarding reimbursement of medical

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charges] are not applicable to the entitled officials serving at those Missions where health insurance cover is made available by the Government.

During audit of the accounts of Pakistan Missions abroad (Chicago, Los Angeles and Houston), it was observed that these Missions incurred an expenditure of US$ 2,516,289 as health insurance premium for the officers and officials of the Missions and in addition to this payment they also incurred an expenditure of US$ 206,158 on account of the reimbursement of the medical charges in the above referred Missions.

Audit observed that though the Government has not any approved health insurance policy for the Government employees in the Missions abroad yet the Missions are making a huge expenditure of **US$ 2,516,289** (23% of the total budget of these three Missions) on account of the payment of health insurance premium. Moreover, it was also observed that due to the non-formulation of approved health insurance policy, in parallel, an expenditure of **US$ 206,158** was also incurred on account of the reimbursement of the medical claims which was made even in the absence of the AMA.

Audit is of the view that in the absence of any health insurance policy, duly approved by the Ministry of Health, the payments made in this regard are irregular as the financial limits of the expenditure are not defined nor the entitlement or admissibility of the medical facilities is clear. This also results in the discrepancies of financial payments of the health insurance premium as the premiums paid at different Missions vary in the financial rates and the admissibility of the medical treatment also vary from Mission to Mission. The comparative detail of the expenditure for three Missions is given below:

Sl. No.	Mission	Period of AIR	Para No	Total Amount of Health Insurance Premium (US$)	Amount of medical reimbursement charges (US$)	Remarks
1	Houston	2023-25	3 & 4	738,873	127,459	In the absence of approved health insurance policy, the rates of the insurance premiums paid varies in all the Missions and parallel expenditure on reimbursement is also made due to the non-existence of the policy.
2	Los Angeles	2022-25	4 & 6	735,416	24,999	
3	Chicago	2022-25	4 & 11	1,042,000	53,700	
			TOTAL	**2,516,289**	**206,158**	

The observations were discussed with the management during the exit meetings, however, no response was provided at that time.

DAC was held on 30.12.2025. Missions apprised that the health insurance is compulsory for stay in USA. As per Ministry's letter No. Rules-12/21/73-11 dated 07.06.1982, the Ministry allowed Mission and sub-Missions in USA for health insurance scheme on regular basis with the concurrence of Finance Division. Furthermore, Mission

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apprised that the method of competitive bidding devised by the PPRA was followed. However, Audit is of the view that a comprehensive health insurance policy duly approved by the Ministry of Health and concurred by the Finance Division should be adopted for the provision of health facilities in North America and Europe.

Therefore, DAC directed to get the record verified regarding procurement of the services under PPRA and also directed to forward the case to the Ministry of Health for formulation of comprehensive Health Insurance Policy concurred by the Finance Division, for the provision of health facilities to the employees of the Pakistani Missions in North America and Europe. DAC also directed that the case may also be send to the Ministry of Health for the formulation of the policy regarding the reimbursement of medical claims to the employees of the Missions, in addition to the health insurance policy.

Audit recommends the implementations of the directives of DAC meeting held on 30.12.2025.

(Para-3 & 4, Houston 2023-25)
(Para-4 & 6, Los Angeles 2022-25)
Para-4 & 11, Chicago 2022-25)

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2.7.4 Unauthorized expenditure on account of lease of vehicles at higher rates, in violation of ban on the purchase of vehicles

According to Finance Division vide letter No. 7(1) Exp.iv/2023-2024 dated 20.02.2024 states that there shall be complete ban on purchase of all vehicles except ambulances, buses for educational institutions, solid waste vehicles, tractors, fire fighting vehicles, motor bikes for the financial year 2023-24.

According to Para-10(i) of GFR Vol-I, every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During the audit of Pakistan Missions abroad, it was observed that an expenditure of **US$ 78,836 & € 35,091** was incurred for lease of vehicles. It was further observed that the expenditure on the lease of vehicles was made in a period when the Government of

Pakistan has imposed a ban on the procurement of official vehicles without the approval of the Finance Division. The detail is as under:

Sl. No.	Mission	Period of AIR	Para No	Amount (LC)	Remarks
1	Chicago	2022-25	8	US$ 43,763	Unauthorized expenditure on account of lease of vehicle
2	Belgrade	2021-25	8	€ 35,091	Uneconomical lease/hiring of official vehicle for 07-years, as the actual cost of the vehicle leased is around € 24,046.
3	Los Angeles	2022-25	2	US$ 35,073	Irregular expenditure on account of lease of official vehicles
TOTAL				**US$ 78,836 & € 35,091**	

Audit is of the view that the lease process adopted is a gross violation of the Finance Division's directions regarding the ban on the purchase of the vehicles. Furthermore, the process adopted for the procurement of the lease of the vehicle is not endorsed / approved by the Finance Division as no policy regarding the lease of the vehicles exist. Moreover, Audit is of the view that in this process the Management / Mission may have paid excess amount than the actual cost of the vehicle as in some cases the old vehicles were also traded off in this deal and at the end of the lease even the vehicle did not become the asset of the Mission.

The management adopted the procedure of leasing of vehicles to bypass the financial regularities imposed by the Finance Division which resulted into an irregular expenditure of US$ 78,836 & € 35,091 and in the adoption of this procedure, the vehicles could not become the asset of Government which resulted in the financial loss.

DAC was held on 30.12.2025. Mission apprised the DAC that as per Prime Minister's directives dated 25.02.1999, the old vehicle of HoM should be replaced within three years' time period, therefore, the Mission replaced the vehicle. However, Audit pointed out that Finance Division did not provide any exemption for the procurement of vehicles in Missions abroad and Ministry has always obtained the approval of Finance Division for any exemption from the ban on purchase of vehicles for Missions.

Therefore, DAC directed the Ministry to take up the matter with Finance Division for regularization and formulation of the policy regarding the lease of the vehicles.

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Audit recommends the implementations of the directives of DAC meeting held on 30.12.2025.

(Para-8, Belgrade 2021-25)
(Para-8, Chicago 2022-25)
(Para-2, Los Angeles 2022-25)

2.7.5 Non-calling of open tender for development and maintenance of Apostille Web-Based-Application (AWBA)

According to Rule-20 of Public Procumbent Rules, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

The Ministry signed a contract with National Information Technology Board (NITB) for development and running of the Web-Based solution software, for Apostille services. As per Clause-10-A of the Addendum, dated 28.04.2024, to the Agreement for the development of Apostille Web-Based-Application, between MoFA & NITB, management agreed to pay an amount of Rs. 200/- per document to NITB w.e.f. 17.05.2024.

During the scrutiny of the record of MoFA (HQ) for the FY-2024-25, it was observed that the Ministry signed the contract with NITB for development and running of Apostille Web-Based-Application. (AWBA), at the rate of Rs. 200/- per documents w.e.f. 17.05.2024 and an amount of Rs. 86.000 million had been paid to the NITB up to 30.06.2025. It was further revealed from the record that the Ministry awarded the contract to the NITB without calling open tender.

Audit is of the view that the award of contract to NITB without open competition is a violation of rules and reflects the financial imprudence of the management. The fixation of charges amounting to Rs. 200/- per document for NITB is also beyond any justification and any grounds of financial analysis which reflect the poor financial management.

The award of contract without merit results in the compromise of efficiency and performance and increases the financial burden and irregularity.

The matter was discussed with the management on 21.11.2025. Management replied that it will share the contract bill with Audit.

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DAC was held on 19.12.2025, Management apprised that the collaboration was signed between NITB and MoFA and therefore, the agreement was made at government-to-government level. Then the contract was awarded to NITB as this option was much cost efficient than NADRA. Audit suggested that instead of making per document payment to NITB there should be payment of monthly salary to the staff. Ministry informed that this is due to the agreement clause with NITB and the process is transparent. Further, there are more than 50 staff members who are permanently present in the Ministry and continuously improving the system. DAC directed to verify the number of NITB staff and their utility and also directed to renegotiate the agreement and also consider tendering procedure in future.

Audit recommends the implementations of the directives of DAC meeting held on 19.12.2025.

(Para-79, MoFA HQ 2024-25)

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2.7.6 Maintenance of funds in private HBL accounts (Freedom Account and PCW&EF Account) without the approval of Finance Division

According to Para-4 (Clause-1 & 3), Chapter-III, of Cash Management and Treasury Single Account Rules 2020 issued by Finance Division, under the Public Finance Management Act, 2019, following instructions have been issued regarding opening and maintenance of Bank accounts by the government department.

1). No Government office shall open, operate or maintain a bank account for any purpose, except in accordance with the Act and these rules.

3). Subject to sub-rule (5), any approval granted by Finance Division prior to commencement of these rules, for opening of bank accounts in scheduled banks by Government offices stand revoked on commencement of these rules and the SBP shall instruct all scheduled banks not to open account of any Government office. The accounts already opened shall be closed and balance therein shall be transferred to the Federal Consolidated Fund using treasury challan provided in Form 32A of the Federal Treasury Rules.

During scrutiny of the record of MoFA (HQ) for the FY-2024-25, it was observed that Ministry was maintaining its account in a private bank named PCW&EF account No.0460-00510061-01 in HBL. Furthermore, another additional account titled MoFA Freedom Account, was opened w.e.f. 01.09.2024 in HBL for collection of Apostille fee.

It was observed that permission for maintaining / opening of these accounts after the issuance of Cash Management and Treasury Single Account Rules needed authorization from Finance Division.

(Amounts in PKR)

Sl. No.	Name of Accounts & Number	Period	Amounts of Apostille Fee collected
1	PCW&EF No.0460-00510061-01	01.05.2024 to 30.06.2025	121,606,855
2	MoFA Freedom No. 0460-7992517-03	01.09.2024 to 30.06.2025	1,020,828,293
		Total	**1,142,435,148**

Audit is of the view that maintenance of accounts in private banks without permission of Finance Division is unauthorized and reflects poor financial management of MoFA.

Irregularity occurred due to the opening of the accounts in the private bank without approval of the Finance Division, which reduces the ability, to improve cash flow, to decrease borrowings, to increase transparency and to establish the fiscal discipline of the Government of Pakistan.

The matter was discussed with the management on 21.11.2025. Management replied that it will share the copy of the approval with Audit.

DAC was held on 19.12.2025, Audit is of the view point that Government money should not be transferred into private bank without the approval of the Finance Division. Therefore, DAC directed that the approval of the Finance Division may be obtained and shared with the Audit for verification.

Audit recommends the implementations of the directives of DAC meeting held on 19.12.2025.

(Para-87, MoFA HQ 2024-25)

2.7.7 Unauthorized payment from the National Exchequer on account of litigation charges of personal nature

As per Rule-23 of the GFR Vol-I, every government officer is responsible for any loss sustained by the Government due to their own negligence or that of others if they contributed to it.

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As per part (ii) of Para (f) of MoFA's letter No. Estt-(I)-1/109/2002 dated 27.07.2023 the Permanent Representative was allowed 'Free passage for two private servants of Pakistani nationality'. As per Para-2 of Art. 2 on page 2/19 of SR 192.126-Ordinance of 06.06.2011, Geneva, on Conditions for Entry, Stay and Work for Private Household Employees of Individuals Beneficiaries of Privileges, Immunities and Facilities, Private household employees are not employed by the institutional beneficiary of the employer. They are directly engaged by their employer on the basis of an employment contract under civil law.

During audit of the Permanent Mission of Pakistan to the United Nations and other International Organization, Geneva for the FYs 2023-25, it was noticed that Mission paid lawyers fee amounting to **CHF 32,832** against the suit filed by Mrs Vergina (Filipino national), domestic servant of Mr. Salman Khalid Chaudhary, Second Secretary for unpaid wages. The detail is given below:

Sr. No	Voucher and Month	Amount in CHF
1	01 of 02/2023	1,890
2	92 of 04/2023	3,000
3	79 of 06/2023	1,500
4	35 of 04/2024	14,292
5	36 of 04/2024	500
6	06 of 06/2024	992
7	109 of 06/2024	10,658
	Total	**32,832**

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It was observed that the payment of CHF 32,832 was made to the lawyer out of the public exchequer for litigation charges of the case filed by the domestic servant, hired by Mr. Salman Khalid Chaudhary, Second Secretary, in his personal capacity. The officer was not entitled for a domestic servant out of the public exchequer and he was personally responsible for any suit against him or the amicable settlement of the issue regarding the domestic servant.

The payment for the litigation charges should not have been made from the public exchequer. The payment for the legal services from the public exchequer can only be made, if the case pertains to the state interest or the official who is entitled and authorized for such payments.

Audit is of the view that the inadmissible payment was made from the Mission's official account whereas, the payment should have been made by the officer from his own pocket.

This reflects weak internal controls and non-compliance with financial rules, potentially leading to misuse of public funds and erosion of the accountability.

In the exit meeting, management apprised that the matter regarding the payment of the case has also been referred to the Ministry of Law & Justice through the Ministry of Foreign Affairs, however, Ministry of Law & Justice has not conveyed any approval.

DAC in its meeting held on 05.12.2025, directed the management to get the record verified. The fate of previous payment may be decided in the light of the directions of the Ministry of Law and Justice and any further payment may not be made without decision of Ministry of Law and Justice.

Audit recommends the implementations of the directives of DAC meeting held on 05.12.2025.

(Para-2, UN Geneva 2023-25)

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2.7.8 Excess drawl of rental funds by claiming US$ 2000 per month and paying only US$ 1100 per month

According to Para-2.9.1 of the FMMA Vol-II, states that a Head of Mission shall be responsible to the Chief Accounts Officer for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn. Similarly, Para-2.36.1 of the ibid manual states that 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.

According to Para-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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any

other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During the audit of the accounts of the Embassy of Pakistan, Havana, Cuba, for the period 2023-25, it was observed that the Embassy extended the rent agreement for hiring the residential accommodation of the Third Secretary posted at Havana w.e.f. November 2022 @ US$ 2,000/- per month. However, scrutiny of the record revealed that the owner of the accommodation (a career diplomat of Cuba) intimated that the actual amount paid to him on account of rent was US$ 1,100/- per month, whereas, the embassy was paying an amount of US$ 2,000/- per month for the payment of the rent of the said building. The payment was being drawn in cash and therefore, an amount of US$ 900/- per month was being retained by the officer himself. This situation was also intimated by the Ambassador in Havana, Mr. Shahbaz M. Malik to the Additional Secretary (Admin), MoFA (HQ). The amount of misappropriation and embezzlement intimated by the Ambassador is as under:

Sl. No.	Period	Number of days/Months	Amount Embezzled per Month (US$)	Total Embezzled Amount (US$)
1	18.11.2021 to 30.11.2021	13-days	@ 900/- pm	390
2	01.12.2021 to 30.04.2024	29-months	@ 900/- pm	26,100
3	Security deposit	01-month	@ 900/-	900
			TOTAL	**27,390**

Audit is of the view that the misappropriation of the funds amounting to US$ 27,390 is fraudulent in nature.

Audit held that the excess payments were made due to lack of internal checks and weak financial management.

The observation was discussed with the management during the exit meeting held on 20.10.2025.

DAC in its meeting held on 07.01.2026, directed the management to conduct a fact finding by the Mission and share with Audit.

Audit recommends the implementations of the directives of DAC meeting held on 07.01.2025.

(Para-2, Havana 2023-25)

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2.7.9 Discrimination in the fixation of the rental ceiling of the residences hired by the Mission for the employees of same pay scales at the same station under the same period

According to Para-10(iv) of GFR Vol-I, states that the public moneys should not be utilized for the benefit of a particular person or section of the community.

During the audit of the Embassy of Pakistan Paris, France, for the FY 2024-25, it was observed that the payment of the monthly rent of the residential buildings/ accommodations, hired for the employees posted in the different Wings of the Embassy were in variation, even for the employees of the same scales. It was observed that the variation in the payment was due to difference in the authorized ceilings of hiring for the employees of the same pay scales which were approved by the competent authority in MoFA (HQ). The detail is at ***Annex-II***.

Audit observed that:

1. The monthly rent of residential accommodations hired for employees posted in the same category or pay scale were not standardized nor were maintained at a uniform level, leading to discrimination and unfairness.
2. The different monthly rents for the residences/accommodations hired for the employees posted in the Embassy serving in the same category/scales were paid, as follows:

i. Different monthly rent for the eight (08) officers posted in B-19 was paid ranging from € 3,700/- to € 5,300/-, involving difference from € 600/- To € 1,600/- per month.
ii. Different monthly rent for the five (05) officers posted in B-17 was paid ranging from € 1,593/- to € 3,000/-, involving difference from € 7.00/- To € 1,043/- per month.
iii. Different monthly rent for the six (06) officials posted in B-16 was paid ranging from € 1,195/- to € 2,232/-, involving difference from € 405/- To € 1,037/- per month. Further, rent paid for the officials posted in B-16 was more than the rent paid for the officers posted in B-17.
iv. Different monthly rent for the three (03) officials posted in B-13 was paid ranging from € 1,518/- to € 1,700/-, involving difference from € 40/- To € 192/- per month. Further, rent paid for the officials posted in B-13 was more than the rent paid for the officials posted in B-15.

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Audit observed that different rental ceilings were approved by the competent authority, at the same station for the employees of the same pay scales, which helps in developing the perceptions of favouritism among employees. Audit is of the view that the variation in the fixation of rental ceilings is a systemic issue and therefore, a uniform policy or a standard benchmark should be established for fixing rental ceilings. Further, a fixed upper-level ceiling should also be prescribed.

Audit is also of the view that payment of different monthly/annual rents for the residences/ accommodations hired for the employees posted in the Embassy serving in the same category/scales was irregular.

DAC meeting was held on 01.01.2026. Management informed the DAC that for the fixation or revision of rental ceilings, prior approval of the Ministry is required. Accordingly, different rental ceilings are prescribed for each cadre, as approved and endorsed by the Ministry. Management further explained that the availability of accommodation in cities such as Paris is limited, expensive, and involves a time-consuming process. In addition, rental variations depend on factors such as location, type of building, size, and other related considerations.

DAC in its meeting held on 01.01.2026, directed the management that a committee be constituted to review the existing process and to develop a standardized and uniform policy for the fixation of rental ceilings at Missions.

Audit recommends the implementations of the directives of DAC meeting held on 01.01.2026.

(Para-2(a) & (b), Paris 2024-25)

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2.7.10 Unauthorized cash withdrawal and non-adjustment of the advances from Imprest Account and usage of Mission's debit card for personal transactions by HoC

According to Para-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 or to prevent the lapse of Budget Grants.

According to Para-3.5.1 of FMMA Vol-I, the Head of a Mission is responsible for enforcing financial orders and strict economy in expenditure. He should ensure observance of all relevant financial rules and regulations by officers subordinate to him.

Audit of Embassy of Pakistan, Riyadh (FY 2024-25) and Consul General Milan (FYs 2018-25), revealed that funds of **SAR 300,000** and **€ 15,500** were drawn in cash from the Imprest accounts of both Missions respectively. The funds of SAR 300,000 were drawn vide voucher No. 108, during the month of October 2024, on the pretext of advance payments for the VVIP visit and the detail of the € 15,500 is given in the ***Annex-III***. However, there are no details available for payment to any vendor or person. Furthermore, the advances were not adjusted by submitting vouched accounts till the date of Audit, despite lapse of a considerable time period.

Furthermore, during the audit of the Embassy of Pakistan, Copenhagen (FY 2022-25), it was observed that Dr. Shomaila Usman, Head of Chancery, used debit card of the Mission for her personal transactions amounting to **DKK 29,174** during the months of May 2023 to August 2023. As such the personal transactions from official account were held inadmissible and resulted into loss of public money.

Audit is of the view that due to weak internal controls cash was drawn in advance and unauthorized drawl for personal use, from the Imprest account, however, vouched accounts were not submitted for clearance of advance which resulted in unauthorized usage and advance drawl of funds amounting to SAR 300,000, US$ 15,500 and DKK 29,174 from Imprest account.

DAC in its meetings held on 11.12.2025, 05.12.2025 and 07.01.2026, directed to obtain supporting documents from the Mission and Protocol Division in support of VVIP visits in Riyadh and regarding Milan also directed to ensure the provision of the vouchers and get the record verified by the Audit. However, regarding the unauthorized drawl in Copenhagen by the HoC, DAC directed to share the fact-finding report with Audit to the affect that the amount used from the Debit Card has been adjusted in Government account and also share its reconciliation.

Audit recommends the implementation of the directives of DAC meetings held on 11.12.2025, 05.12.2025 and 07.01.2026.

(Para-5, Riyadh 2024-25)
(Para-3, Milan 2018-25)
(Para-9, Copenhagen 2022-25)

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2.7.11 Unauthorized cash collection of Apostille fee by the courier companies and retention of the cash in their accounts

As per Rule-7(1) of FTR, all moneys received by or tendered to Government officers on account of the revenues of the Federal Government shall without undue delay be paid in full into a treasury or into the Bank, and shall be included in the Federal Consolidated Fund of the Federal Government. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Federal Consolidated Fund of the Federal Government. No department of the Government may require that any moneys received by it on account of the revenues of the Federal Government be kept out of the Federal Consolidated Fund of the Federal Government.

Further, Para-26 of GFR Vol-1 states that subject to any special arrangement that may be authorized by competent authority with respect to any particular class of receipt, it is the duty of the departmental controlling officers to see that all sums due to Government are regularly & promptly assessed, realized & duly credited in the public accounts.

The courier companies hired for collection of documents for Apostille attestation have been collecting the Apostille fee in cash from the applicants and retaining the same in their private bank accounts.

During the scrutiny of record of MoFA (HQ) for the FY-2024-25, it was observed that the courier companies i.e. TCS, Leopards, Gerry's, M&P and ECS collected an amount of **Rs. 955.727 million** in cash in lieu of Apostille fee. Audit is of the view that the Apostille fee should be collected through the generation of authorized fee challans by the individuals. It was further, observed that the cash collected was retained by the courier companies in the private bank accounts for a period varying from twenty-five days to thirty-five days. The detail is as under:

Sl. No	Period	Amount Collected in cash (Rs.)	Number of Documents attested	Total Number of Challans Generated By Courier Companies
1	17.05.2024 to 31.12.2024	423,091,500	139160	57674
2	01.01.2025 to 19.05.2025	315,730,500	104451	41397
3	20.05.2025 to 19.08.2025	216,904,500	71970	25498
	TOTAL	**955,726,500**	**315,581**	**124,569**

In this regard audit observed following irregularities:

i. The Courier Companies are collecting Apostille fee in cash, without any authorization.

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ii. The cash collected was being deposited in MoFA's bank accounts after unnecessary delay, instead of immediate deposit as required in Federal Treasury Rules.

Audit is of the view that as per agreement the courier companies are only authorized for the collection of their service charges and the Apostille Attestation fees should be directly deposited through a challan in the authorized bank accounts.

MoFA did not carry out quarterly performance evaluation of the Courier Companies due to which weaknesses of internal & financial controls cannot be ascertained and risk associated with cash handling persists in violation of FTR.

The matter was discussed with the management on 21.11.2025. Management replied that it would get its record verified from Audit. No progress was shown to the Audit till the finalization of the report.

DAC was held on 19.12.2025, Audit highlighted that courier companies are collecting the money in cash and they have been charging varying service charges and insurance amounts. The amounts are retained in cash for varying periods. Management apprised the DAC that we are evaluating the system for its improvement and considering to take all the measures including suggested by Audit to incorporate into the next tender process. DAC directed to deposit the cash into Government treasury on regular basis under intimation to Ministry/Audit and the transparent tender may be initiated at the earliest. DAC also directed to carry out the reconciliation of receipt on account of Apostille fee with the courier companies and share the record of reconciliation with Audit.

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Audit recommends the implementation of the directives of DAC meeting held on 19.12.2025.

(Para-81 & 90, MoFA HQ 2024-25)

2.7.12 Unjustified payment on account of utility charges and irregular fixation of room rent for the hostels

As per Para-10 (i) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Further, as per Para-25 of GFR Vol-I, all Departmental regulations in so far as they embody orders or instructions of a financial character or have important financial bearing should be made by, or with the approval of, the Ministry of Finance.

Furthermore, Ministry of Housing & Works vide U.O. No. 1473/2012-EIU dated 28.11.2012 had advised the Ministry of Foreign Affairs to fix / prescribe the rates of hostels in consultation with Finance Division.

Similarly, as per Para-5(1 & 2) of SRO.1665(I)/2019 dated 30.10.2019 of Ministry of Housing and Works (1) the person to whom the accommodation is allotted in the Government Hostel shall pay the rent service charges at the rates as determined by the Ministry in consultation with the Finance Division from time to time. (2) The occupant shall be responsible to pay electricity charges on monthly basis directly to the Electric Supply Company concerned.

Audit observed that Ministry of Foreign Affairs is maintaining three hostels for the temporary accommodation of its officers. The hostels are as under:

1. Ghazi Illam Din Shaheed Hostel
2. Foreign Office Hostel
3. Pak Brunei Friendship Hostel

During the audit of FY 2024-25, the scrutiny of the record revealed that the management paid an amount of Rs. 63,961,810 on account of the utilities expenditure (electricity, Sui gas and water) of these hostels. The hostel wise detail of the amounts paid is at ***Annex-IV.***

It was further observed that the charges for air condition were being deducted from the officers at the rate of Rs. 50/- per day, only for the six months of the summer season. Moreover, nothing was being charged on account of heating, electricity charges or water supply and whereas, the overall room rent charges are very nominal. The detail of charges is available in ***Annex-V.***

Therefore, it was observed that the payment of utility charges amounting to Rs. 63.962 million by the management of the hostels, is a huge unauthorized subsidy for the officers residing in those hostels.

Audit is of the view that this unauthorized subsidy on account of the payment of the utility charges by the management, for the residents of the hostels, is unlawful and not justifiable. There should be separate meters for all the residents as it is prevalent in the

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other Government hostels under the Ministry of Housing. Audit further, recommends that the fixation of the room rent charges should be done in consultation with the Finance Division, so that the maintenance of these facilities may not become a financial burden.

Therefore, Audit is of the view that the payment of utilities on behalf of the resident officers of the hostels is an unauthorized subsidy to them and matter of financial irregularity.

The matter was discussed with the management on 27.11.2025 during exit meeting. The management responded that the reply will be submitted in due course of time.

DAC was held on 19.12.2025, Management apprised the DAC that hostels is a temporary arrangement in order to facilitate the officers who are under posting or transferred. Further, Ministry is charging almost double rates from the other government hostels e.g. Jinnah complex, family complex and youth hostels. In order to avoid payment of high cost of electricity charges Ministry has solarized Margalla Lodges and GIDSH, further, solarization of remaining hostels in also under consideration by the Ministry. Audit explained that officers who are staying in hostels should pay their own part of utility charges. The charges fixed for AC usage during summer season are negligible, there should be separate meter. Moreover, the usage of Sui Gas for heaters should also be metered and in case of common kitchen and water supply, the charges should be fixed for both the utilities.

DAC directed to constitute a committee under the chair/AS(A) for making of way out and submit the report within two months.

Audit recommends the implementation of the directives of DAC meeting held on 19.12.2025.

(Para-25, MoFA HQ 2024-25)

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2.7.13 Non-submission of accounts of receipts and expenditure of PCW&EF and FIGOB to Finance Division.

According to Para-7 of the Summary captioned "Enhancement of Community Welfare and Education Fund surcharge from 10% to 20%" moved by MoFA in February 1993, the Summary was approved by the Prime Minister subject to two conditions i.e., (a) an account of receipt and expenditure from the fund will be furnished to Finance Division (b) the account will be subject to audit by Auditor-General of Pakistan.

Ministry did not submit the accounts of receipts and expenditure of PCW&EF and FIGOB funds to Finance Division.

During the audit of MoFA (HQ) for the FY 2024-25, it was observed that Ministry received an amount of Rs. 3,792.637 million in PCW&EF Welfare account maintained with HBL Foreign Affairs Branch on account of 20% surcharge(s) on consular services from NADRA and it also incurred expenditure of Rs. 3,501.980 million out of PCW&EF & FIGOB during 2024-25. However, contrary to above directives, Ministry did not submit the accounts of receipts and expenditure out of PCW&EF and FIGOB funds since long. The detail of receipts and payments out of welfare account is at ***Annex-VI***.

Audit is of the view that non-submission of account of the receipts and expenditure out of PCW&EF and FIGOB funds to the Finance Division is clear violation of the Prime Minister's directives regarding the approval for the enhancement of surcharge on the PCW&EF.

The matter was discussed with the management on 27.11.2025 during exit meeting. The management responded that the reply will be submitted in due course of time. However, no reply was received till issuance of Audit and Inspection Report.

DAC in its meeting held on 19.12.2025 directed that the statement of receipts and expenditure of PCW&EF and FIGOB should be shared with the Finance Division on regular basis under intimation to Audit.

Audit recommends the implementation of the directives of the DAC meeting held on 19.12.2025.

(Para-66, MoFA HQ 2024-25)

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2.7.14 Non-recovery of utility charges from the officers/officials

According to Para-8.10.1 of FMMA Vol-II, barring those cases where an exception has been made the following categories of officers will pay a flat percentage i.e. 25 percent of all utility charges including the cost of heating, electricity, gas and water. The facility is available to head of missions and independent counselors posted abroad. According to Para-8.11.3 of FMMA Vol-II, other officers and members of the staff of Mission abroad are required to pay services and other tenant's charges themselves as these are not included in free furnished accommodation to which they are entitled. In

case where house rent bill in respect of accommodation rented for officers and staff include services and other tenant charges for heating, electricity and water, recovery should be made from the occupant concerned at two percent each of the monthly rent for residential accommodation for heating, lighting and water.

Further, according to Para-8.11.4 of FMMA Vol-II, the rates of recovery of 02% each for electricity, heating, and water should equally apply to hotel accommodation provided by the government to the officers and staff of Missions abroad.

During the audit of Pakistan Missions abroad for the years 2018-25, it was observed in four Missions (Milan, UN Geneva, Vienna & Baghdad) that contrary to the rules mentioned above, an amount of **€ 3,302, CHF 7,854 & US$ 3,155**, on account of non-deduction or less deduction of 6% or 25% regarding utility charges (heating, electricity and water), payable on the total amount of the rent of hired residences and during temporary stay in the hotels, was recoverable from the concerned officers. The details are at ***Annex-VII***.

Audit held that non-deduction of 6% or 25% of the rent for utility charges for residing in hired residence and hotel was a lapse on the part of the management and recoverable from the officers/officials.

DAC in its meetings held on 05.12.2025, 11.12.2025 & 01.01.2026, directed the management to get the record verified regarding the deduction of share of the officers/officials and recovery may be made, in case of non-deduction.

Audit recommends the implementation of the directives of DAC meetings held on 05.12.2025, 11.12.2025 & 01.01.2026.

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2.7.15 Non-recovery of security deposits for the hired accommodations

According to Para-8.6.1 (a) of FMMA Vol-II, following are the guidelines for deposit money while hiring accommodations: ‘Missions will, in future, seek Ministry's approval for inclusion of such clauses in lease agreements where the charges exceed the above limits. Rent escalation clause will, however, be referred to the Ministry for approval in each case. a. Advance Rent: Six Months (the period of advance must not cross over to next Financial Year). b. Brokerage Charges 05% of Annual Rent. c. Security Deposit Equivalent of one month's rent. Further, according to Para *8.8.2-B (iii), of FMMA Vol-II, 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 the audit of Pakistan's Missions abroad for the financial years 2022-25, it was observed that five Missions (UN Geneva, Vienna, Singapore, Houston and Los Angeles) abroad made payments on account of security deposit for the rented accommodations amounting to **CHF 11,415, € 10,800 & US$ 22,690** for the officers/ officials. However, upon vacation of the accommodations, the officers/officials did not refund the security deposits as required under the above mentioned rule. The details are at ***Annex-VIII***.

Audit is of the view that the weak internal controls resulted in the non-recovery of the security deposit from the officers which further resulted into the financial loss of CHF 11,415, € 10,800 and US$ 22,690 to the public exchequer.

DAC in its meetings held on 05.12.2025, 11.12.2025, 30.12.2025 & 01.01.2026 directed the Ministry for recovery of security deposit.

Audit recommends the implementation of the directives of DAC meetings held on 05.12.2025, 11.12.2025, 30.12.2025 & 01.01.2026.

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2.7.16 Non reconciliation of Mission's accounts with the Banks

According to Para-6.1.10 of FMMA Vol-I, the Missions are required to follow the detailed procedure and ensure action on the monthly statements of expenditure and reconciliation work. Any cases of default or delay on their part shall be brought by the Chief Accounts Officer to the notice of the Foreign Secretary.

During the audit of the Pakistani Missions abroad (Athens, Milan and Tokyo), for the financial years 2018-25, it was observed that there was a difference of **€ 29,965, US$ 116 & ¥ 1,861,366** in balances as per cash book and bank statements since long. However, neither these differences had been investigated nor adjusted even after the lapse of a considerable time.

Sl. No.	Mission	Period of AIR	Para No	Amount (LC)	Amount (PKR)	Remarks
1	Athens	2024-25	1	€ 10,037	3,299,965	Non reconciliation of accounts with bank since 1999.
2	Milan	2018-25	1	€ 19,928 & US$ 116	6,584,372	Non-reconciliation of accounts for September, 2018 & June, 2025.
3	Tokyo	2023-25	1	¥ 1,861,366	3,329,984	Non-reconciliation of accounts since 2005.
			TOTAL	**€ 29,965 US$ 116 & ¥ 1,861,366**	**13,214,321**	

Audit is of the view that the non-observance of rules and absence of systemic controls resulted in non-reconciliation of accounts with the local banks.

Management admitted and will look into the matter to resolve the issue.

DAC in its meeting held on 05.12.2025 & 30.12.2025, directed the management that justification be obtained from the Mission for long outstanding non-reconciliation and provided to Audit within a month otherwise fact-finding may be conducted at Ministry's level.

Audit recommends the implementation of the directives of DAC meetings held on 05.12.2025 & 30.12.2025.

(Para-1, Athens 2024-25)
(Para-1, Milan 2018-25)
(Para-1, Tokyo 2023-25)

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2.7.17 Non-auction / tender of Cafeteria established within Embassy

According to Rule-13 of GFR Vol-I, in the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied. For this purpose, each Head of the Department will get the accounts of his office and those of the subordinate disbursing officers, if any, inspected at least once in every FY by a Senior Officer not connected with the account matters to see whether satisfactory arrangement exists for systematic and proper maintenance of Account Books and other ancillary records concerned with the Initial Accounts.

According to Rule-20 of Public Procurement Rules, the procuring agencies shall use open competitive bidding as the principal method of procurement for the procurement of goods, services and works.

During audit of the Embassy of Pakistan, Muscat, physical verification of the building revealed that a canteen was established and was being operated by private individuals within premises of Embassy. However, following record was not available:

- Auction of the canteen,
- Any detail of the collection of rent,
- Collection of electricity share

It was further, revealed that the said canteen was being operated without auction even before the year 2018 as same issue was also pointed out during audit for the financial years 2018-22 and whereabouts of the expected receipts of **OMR 12,936** (Monthly rent of Chancery = 3,079 x 5% = OMR 154 X 84 Months) is not known.

Audit is of the view that due to weak contract management, canteen was being operated by private individual without auction/ tender.

During the Exit Meeting, the Mission stated that the process of auction had already been initiated and an auction committee has been formulated to oversee the tendering process, adding that progress would be shared with audit as the process is completed.

DAC was held on 11.12.2025. Audit emphasized to obtain the record regarding the auction of the cafeteria, collection of rent and utility charges. Therefore, DAC directed to get the detailed revised reply from the Mission and the government account where the amount is being deposited.

Audit recommends the implementation of the directives of DAC meeting held on 11.12.2025.

(Para-12, Muscat 2023-25)

2.7.18 Unauthorized Payment on account of medical allowance and house rent ceiling to the employees of the Institute of Strategic Studies (ISS)

According to Para-02 of Finance Division letter No. F. No. 3(37)R-14/2022 dated 01.02.2023, "Regulation wing of Finance Division vets all the legislative proposals having financial implications, which are referred to this Division by the concerned Autonomous/ Semi-autonomous bodies/ Corporations through their respective Ministries/ Divisions concerned. But it has been observed that majority of the Autonomous/ Semi-

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autonomous Bodies/ Corporation have not obtained prior approval of Federal Government/ Finance Division."

Further according to Para-4(xiv) of service rules of ISS that "grades in Federal BPS" wherever they occur shall means the posts in the institute equivalent to BPS in the Federal government for purposes of fixing pay, allowances, etc. This equation will not, automatically give the employee the benefits admissible to a federal government employee.

During the audit of the accounts of the Institute of Strategic Studies (ISS) for the financial year 2023-24, it was observed that the management of ISS is paying rental ceiling and medical allowance to its officers / officials with monthly salary contrary to above rules provisions. The detail of unauthorized payment is as under:

Sl. No.	Para No of AIR	Nature of Payment	Amount (Rs.)
1	5	Unauthorized grant of rental ceiling	19,805,324
2	6	Irregular payment of medical allowance	8,438,273
		Total	**28,243,597**

Audit is of the view that the payment of medical allowance and rental ceiling is also not admissible with monthly salary without the concurrence of Finance Division.

DAC meeting was held on 06.01.2026. The department apprised that payment of medical allowance and house rent allowance were admissible as per Bye Laws of the Institute as autonomous body and were also approved by the Board of Governors. Further, Bye Laws were endorsed by the Ministry of Law & Justice.

The representative of Finance Division informed the DAC that in this case approval of Finance Division was required. Audit also pointed out that as per Para-5(i) and (iii) of Finance Division's clarification vide OM No. F. No. 4(3)R-4(3)R-4/2011 dated 23.01.2024 clarified that the payment and revision of pay & allowances of all government employees including the autonomous bodies requires prior approval of Finance Division. Further, presence of a representative of Finance Division in the Board of autonomous bodies does not constitute consultation with Finance Division. Moreover, the regulations of the body are not approved by the Federal Government nor the fixation of pay & allowances has been authorized in those rules and regulations.

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Keeping in view the above, DAC directed the management of the Institute to get the expenditure regularized from the Finance Division and get the allowances approved by the Federal Government with the concurrence of Finance Division.

Audit recommends implementation of the directives of DAC meeting held on 06.01.2026.

(Para-5 & 6, ISS 2023-24)

2.7.19 Irregular reimbursement of medical charges due to non-following of prescribed procedures and payment of inadmissible medical items / treatment charges

As per Para-6.23.1 of FMMA-II, when a staff member desires to consult authorized medical attendant, he must obtain from one of the officers of the Embassy an authorization slip addressed to the "Authorized Medical Attendant" in the form-1. On receipt of this slip the "Authorized Medical Attendant" will examine the patient and record his opinion thereon whether the call was justified or not. If he feels that the case needs maternity, specialized or hospital treatment, he should himself direct the patient to the medical authorities or doctors concerned. At the end of the month the "Authorized Medical Attendant" will receive bill from the medical authorities or doctors concerned for their services for maternity, special treatment, giving details of dates, name of the treatment given etc, and forward these to the Embassy together with bill for his own services supported by the authorization slips issued by the Mission, and a certificate in the form II. As per Rule 6.31.1 (b) (i) of FMMA-II proper prescription slip from AMA / Specialist must be attached with the reimbursement claim.

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As per Rule-6.31(c) of FMMA Vol-II, reimbursement of the certain items is not admissible including cost of Unani, Auruvedic and Homeopathic medicines and any other system except allopathic medicines and Dettol/Dettol soap/Dettol cream, Sanitary towels and Soap, Shampoo etc. and expenditure on accounts of dental implants, orthodontic appliances, bridging crowning and provision of dentures.

According to Para-6.31.2 of FMMA Vol-II, dental treatment which includes treatment of alveolar (gum and jaw bone) disease, extraction of teeth, treatment for dental caries, gingivitis, pyorrhea and filling (temporary or permanent) of dental cavities including root canal treatment scaling, but does not include dental implants, orthodontic appliances, bridging crowing and provision of dentures.

During the audit of Pakistan Missions abroad, it was observed that the reimbursement of medical charges amounting to **EGP 492,589, TL 93,166, Birr 375,465, € 7,668, ¥ 299,810, KZT 2,456,407, Rs. 1,547,403, AZN 1,600, KGS 538,009, US$ 360, OMR 27,982 & NRS 1,687**, were made to the officers/officials of the Missions without following the due procedures and the irregularities noticed are as under: Detail of the claims is at *Annex-IX*.

i. AMA did not perform the initial scrutiny of patient and record his opinion
ii. Not a single referral letter by AMA (Dr.) containing detail of disease and justification for referral to hospital/specialist;
iii. Reimbursement claims forwarded by official / officer directly to Embassy instead of routing through AMA.
iv. There was practice of getting medical treatment from private hospitals / specialists instead of from government owned hospital
v. Most cases of reimbursement of medical were dealt in cash instead of cross cheques.
vi. The officers/officials availed medical treatment without doctor's prescriptions.

It was further observed that various Missions abroad also incurred expenditure on account of reimbursement of inadmissible medical charges/treatment amounting to **RND 24,549, RON 3,244, € 17,790, RSD 159,494, US$ 10,382, UZS 32,969,216, ¥ 147,430, LKR 425,983, RM 9,318, PESOS 21,430 & Baht 103,961**, in violation to the above referred rules regarding the admissibility of the medical treatment. The detail is at ***Annex-X***.

Therefore, Audit is of the view that irregular payments made for reimbursement of medical treatment were due to non-compliance of the rules.

Management replied that points have been noted and detail reply will be submitted after discussion with the concerned officers/officials.

DAC in its meeting held on 05.12.2025, 11.12.2025, 23.12.2025, 30.12.2025 & 01.01.2026, directed the management to provide the record from the Missions to Audit for verification.

Audit recommends the implementation of the directives of DAC meetings held on 05.12.2025, 11.12.2025, 23.12.2025, 30.12.2025 & 01.01.2026.

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2.7.20 Excess and irregular payment on account of education subsidy

According to Para-5.6.1(i & ii) & 5.6.2-B of FMMA Vol-II, education subsidy at Mission abroad will be admissible at 90% of actual cost of education i.e. school Fee, Tuition Fee, Non-Refundable Registration Fee, Education Fee, Application Fee, Capital Assessment Fee, Development Fee, Non-Refundable Capital Development Fund, Capital levy Charges, Re-Enrollment Charges, Development Charges, etc. Mission will make payment of 90% admissible charges for upto two children between the ages of 5 to 18 years of Pak-based officials directly to schools on the Approved list against original bills/invoices, recovery of 10% bill have to be borne by the officers/officials.

According to Para-5.6.1 (vi)(b) of FMMA Vol-II, education subsidy will not be admissible for children attending Nursery, Play Group, Kindergarten, etc.

During the scrutiny of the record of the seven Pakistani Missions abroad (Milan, Tashkent, Tokyo, Colombo, Astana, Bishkek and Hanoi), Audit observed certain discrepancies in the payment of education subsidy for the education of the children of the officers / officials. In certain cases, it was noticed that Pakistani Missions abroad made 100% payment on account of education subsidy instead of 90% (admissible) for the children of the officers/officials, without evidence for payment of 10% share of education subsidy by the officers/officials themselves. In certain other instances, the payment of education subsidy was made for inadmissible items under the education subsidy. Hence, the missions made the irregular and excess payment of **€ 20,300, UZS 109,428,322, ¥ 65,000, LKR 659,475, KZT 4,392,186, US$ 22,083 & VND 90,720,000** for education subsidy. The detail is at ***Annex-XI***.

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Audit is of the view that weak internal controls resulted in unauthorized and excess payment of € 20,300, UZS 109,428,322, ¥ 65,000, LKR 659,475, KZT 4,392,186, US$ 22,083 & VND 90,720,000 on account of education subsidy.

DAC in its meetings held on 05.12.2025, 11.12.2025, 23.12.2025, 30.12.2025 & 01.01.2026 directed the Ministry to provide the record for verification by Audit. Further, excess payments may be recovered from the concerned officer / officials.

Audit recommends the implementation of the directives of DAC meetings held on 05.12.2025, 11.12.2025, 23.12.2025, 30.12.2025 & 01.01.2026.

2.7.21 Excess payment to M/s Jalal Salahuddin (JS) Events & Productions Ltd. for event management services during SCO Conference

According to Para-153 of Income Tax Ordinance 2001, payments for goods and services. — (1) 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— (a) (b) (c) for the sale of goods; for the rendering of or providing of services; 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.

The Ministry made a payment of Rs. 158,165,759 to M/s Jalal Salahuddin Events & Productions on account of hiring of the event management services for 23rd SCO Summit.

During the audit of the accounts of the Ministry of Foreign Affairs for the event of SCO conference, it was observed that Ministry paid an amount of Rs. 158,165,759 to M/s Jalal Salahuddin Events & Productions, vide Voucher No. 939 & 1265 dated 25.09.24 respectively against invoice No. 3002 dated 09.10.2024 on account of hiring of the services of event management for SCO. The detail scrutiny of record revealed that M/s Jalal Salahuddin Events & Productions, claimed excess amount of GST & withholding tax from the Ministry. Detail is as under:

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Vendor's calculation

Sr. No.	Description	Claim (Rs.)
1	Gross Claim	123,300,525
2	Income Tax @11.5449 %	14,234,919
3	**Total**	**137,535,444**
4	GST @ 15%	20,630,317
5	**Grand Total**	**158,165,760**
6	Income tax with-held as pr Sr. No.2	14,234,918
7	GST with held	4,126,063
	Net Paid	**139,804,778**

Actual calculation

Sr. No	Description	To be Claimed (Rs.)
1	Actual Claim	123,300,525
2	GST @ 15%	18,495,079

Sr. No	Description	To be Claimed (Rs.)
3	**Grand Total (Amount to be claimed)**	**141,795,604**
4	Income Tax to be with-held @ 9%	12,761,604
5	GST to be with-held 1/5 of total GST	3,699,016
	Net To be Paid	**125,334,984**

Audit is of the view that an amount of **Rs. 14,469,794** (139,804,778 – 125,334,984) was excess claimed by the vendor. The MoFA was required to deduct the income tax on the Actual bill as per above calculation which caused loss to the state.

DAC in its meeting held on 26.06.2025, had directed the Ministry to provide, initial agreement, original invoices and detail of the events finalized with vendor to Audit for verification.

Audit recommends the implementation of the directives of DAC meeting held on 26.06.2025 regarding the provision of the detail record for verification otherwise recovery may be made.

(Para-06, Special Audit Report SCO, 2024)

Irum Gull
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2.7.22 Unjustified transfer of amount from Mission's fund to PCW&EF fund

According to Rule-23 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During the audit of Pakistan High Commission Pretoria for the financial years 2021-25, it was observed that an amount of **RND 4,279,954** was transferred back to the Mission's PCW&EF Bank Account as a repayment of loan in instalments during the period w.e.f. October 2023 to February, 2025.

The scrutiny of cash book of PCW&EF revealed that no record/entry was made in the Cash Book. Previous record from 2010 to 2023 was also perused but not any entry was found which may show that the loan had been taken, neither any purpose for taking the loan from PCW&EF was mentioned anywhere. Furthermore, there was not any available record in the bank statement of the PCW&EF which may reflect any

withdrawal of the amount for the purpose of loan. The management was requested to provide the trail of the withdrawal of the loan but again no such record was available. The expenditure trend vis-a-vis the available imprest in previous years was also examined which could have necessitated the loan be taken from PCW&EF but found no such compulsion.

Furthermore, the amount of the imprest account is used for expenditure to repay the said loan, simultaneously showing this expense as receipt in the PCW&EF. However, the Government funds should not be diverted into an independent receipt account to enhance the autonomous receipt of the mission. Detail is at ***Annex-XII***.

Audit is of the view that doubtful with-drawls have been made from the PCW&EF fund, whose utilizations have never been recorded. Secondly, unjustified transfer of fund from imprest account to PCW&EF fund RND 4,279,954 as a loan return is against the rules.

The management verbally replied that the previous accountant intimated about the loan taken in previous years and its amount. They could not provide the record (cash book entries or any other record) when the loan was taken and its purpose.

DAC in its meeting held on 30.12.2025, directed the management to get fact finding from the Mission and share it with Audit within the period of two months

Audit recommends the implementation of the directives of DAC meeting held on 31.12.2025.

(Para-1, Pretoria 2021-25)

2.7.23 Irregular expenditure on account of maintenance of garden

According to Sl. No. 8.16.1 of FMMA Vol-II, the ceiling for maintenance of gardens and lawns in the Chanceries and Embassy Residence is (i) European Countries, Britain, Russia and Canada is Rs. 24,500 per annum for Embassy residence. (ii) Rest of Countries, Rs. 10,000 per annum for Chancery Garden (iii) In countries where Embassies and the Chanceries are located in one and same building Rs. 10,000 per annum.

During the audit of four Pakistani Missions at Tokyo, Bangkok, Chicago & Los Angeles for the financial years 2022-25, it was observed that missions made an excess expenditure of **Rs. 168,619 & US$ 5,457** on account of maintenance of gardens, beyond the authorized ceiling of the expenditure. Detail is at ***Annex-XIII***.

Audit observed that the expenditure incurred exceeded the ceiling prescribed under the rules, and the purchase of equipment/lawn mower was made without evidence

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of prior sanction from the Ministry. This constitutes an irregularity under the provisions of FMMA Vol-II. It was also noted that a similar observation had been made in previous audit reports, indicating that the matter remains unresolved. Irregularity occurred due to non-observance of the relevant rule.

DAC in its meetings held on 23.12.2025 & 30.12.2025, directed the management to pursue the case with Finance Division regarding regularization of the expenditure and enhancement of the ceiling.

Audit recommends the implementation of the directives of DAC meetings held on 23.12.2025 & 30.12.2025.

2.7.24 Irregular procurement of physical assets and services without observing PPRA

As per Para-2.38.4 of FMMA Vol-II, in continuation of Ministry's Circular No. EQ (II)-1/4/2003 (MISC), dated 10.01.2004, a copy of the Cabinet Division's OM Mo. 4/1/2008/PPRA-RA.III dated 09.04.2008, regarding enhancement of financial limits for procurements under open tenders for Pakistan Mission abroad is as under:

Sr.#	Kind of Tender	Monetary Limits
1.	Open tender	US$ 4,000 or € 3,000 & above
2.	Limited tender	Less than US$ 4,000 or € 3,000 & above US$ 2,000 & € 1,500
3.	Single tender	Up to US$ 2,000 or € 1,500

During the audit of Pakistan Missions abroad for the financial year 2021-25, it was observed that Missions made purchases/ hired the services amounting to **€ 102,120, ¥ 4,320,000, US$ 6,250, OMR 10,111** without observing PPRA Rules. The detail is at ***Annex-XIV***.

Audit is of the view that the procurement of assets and services without open competition and following the PPRA Rules, causes the financial loss to the public exchequer and the expenditure becomes irregular.

Management replied that the response would be submitted after scrutiny of record.

DAC in its meetings held on 11.12.2025, 30.12.2025 & 01.01.2026 directed the management to get the record verified regarding procurement in respect of Parep Tokyo, and Muscat. Whereas, the DAC directed to obtain clarification from Finance Division in case of Parep Los Angeles and directed to conduct fact-finding for non-calling of open tender in case of Parep Berlin.

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Audit recommends the implementation of the directives of DAC meetings held on 11.12.2025, 30.12.2025 & 01.01.2026.

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CHAPTER 3 MINISTRY OF RELIGIOUS AFFAIRS & INTERFAITH HARMONY

3.1 Introduction

The Ministry of Religious Affairs and Inter-faith Harmony is responsible for Muslim pilgrims' visits to India for Ziarat and to Saudi Arabia for Umra & 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 Umra
iii. Welfare and safety of pilgrims and Zaireens
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 Khatibs, 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

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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.

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3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 5,215,070,000 were raised as a result of this audit. This amount also includes recoverable amount of Rs. 903,212,000 as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

Sl. No.	Classification
1	Non-production of record
2	Reported cases of fraud, embezzlement and misappropriation
3	Irregularities / Overpayments
	A- HR / Employees relates irregularities
	B- Procurement related irregularities
	C- Management of Accounts with Commercial Banks
4	Value for money and service delivery issues
5	Others

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3.3 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	3	4	43
	2002-03	9	6	3	67
	2003-04	13	12	1	92
	2004-05	3	3	0	100
	2005-06	6	5	1	83
	2006-07	4	4	0	100
	2015-16	3	0	3	0
	2017-18	3	1	2	33
	2023-24	14	1	13	7
	TOTAL	**79**	**38**	**41**	**48**

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The overall compliance in respect of Ministry of Religious Affairs & Interfaith Harmony is moderate.

3.4 AUDIT PARAS

3.4.1 Non-recovery of compensation amount from Tawafa Company

According to the Clause-7 of contract No: 33/45/Republic of Pakistan dated 10.01.2024, regarding financial compensations, it was agreed that "financial compensations for implementing the services stipulated in this agreement will be the amount of SAR 2,550.50 per pilgrim, including value added tax, according to the service price table given in the agreement. The number of pilgrims included in the services is (70000 pilgrims)."

According to the Director (Hajj), Office of Pilgrim Affairs Pakistan, Jeddah letter No.2(3)/2024-Hajj dated 19.04.2025, "Ministry of Religious Affairs and Interfaith Harmony (MoRA&IH), Pakistan has agreed to accept your offer of SAR 04 million as a compensation for the lapses in Hajj-2024. Further, according to Para-2 of Ministry of Religious Affairs & Interfaith Harmony letter dated 23.09.2024, Tawafa Company failed to provide proper facilities to Pakistani Pilgrims during Mashaire days. It is, therefore, required that the company is approached and hard pressed for compensation on account of non-provision of facilities to Hujjaj."

During audit on the accounts of DG Hajj, Jeddah for the financial year 2024-25, it was observed that during Hajj 2024, the following discrepancies in provision of services from Tawafa Company during the Mashair were observed:

- Non-availability of control room space and bedding for welfare staff, shortage of beds for Hujjaj, and non-provision of 'C' category facilities.
- Buses reached Mina with 10–12 hours delay, *Raddin* (two round trips of buses) was not provided in certain Makatib, train tickets were not distributed in time, and Hujjaj waited up to eight hours at Arafat and Muzdalifah train stations.
- Non-provision of camp cards/tags, delayed issuance of Nusk cards, lack of timely information on movement schedules of Hujjaj and welfare staff, non-availability of Murshids on some buses, inadequate Makatib staff strength, and absence of an effective grievance redressal mechanism.
- The Tawafa Company was paid SAR 176.000 million, whereas the Government of Pakistan had initially demanded 10% of the amount, i.e., **SAR 17.600 million**.

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Record showed that the matter had been taken up at appropriate level and compensation of **SAR 4.00 million** was mutually agreed, but still not recovered till the date of Audit. The compensation amount belonged to the poor pilgrims who suffered during Hajj, 2024, but after lapse of considerable time, they could not receive their due compensation.

Audit is of the view that due to weak contract management, the agreed-upon compensation was not recovered, which resulted in suffering of pilgrims.

During the Exit meeting, the management said that MoRA&IH had already referred the case to the KSA Hajj Ministry for decision.

DAC was held on 08.01.2026. The Office of the Pilgrims Affairs of Pakistan (OPAP), KSA stated that the Tawafa Company has committed to refund SAR 4.000 million and the matter is being actively pursued by the Mission and the Ministry. The case has been referred to the Saudi Ministry of Hajj and Umrah for a final decision, along with a broader refund claim. Management assured that any development or recovery will be promptly shared with Audit.

DAC directed that the recovery may be assessed and pursued with the Tawafa Company under intimation to Audit.

Audit recommends the implementation of the directives of DAC meeting held on 08.01.2026.

(Para-5, DG Hajj Jeddah 2024-25)

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3.4.2 Non-payment of the share of the warranty amount to the Saudi Government by the Hajj Group Organizers (HGOs)

According to Para 7(i) of Hajj Policy 2025, For Hajj 2025, Pakistan's total quota shall be bifurcated between Government and Private Sector as 50:50 i.e. 89,605 each.

During audit on accounts of DG Hajj, Jeddah for the financial year 2024-25, it was observed that Saudi Arabia allocated a quota of 179,210 Hujjaj for Pakistan for 2025, which was further bifurcated between Government and Private Sector as 50:50 i.e. 89,605 each by government of Pakistan. Record revealed that D.G. Hajj made payment of warranty against total quota for Pakistan i.e. 179,210 @ SAR 68.00/- Hajji amounting to SAR 12,186,568 without recovery amounting to **SAR 6,093,140** from Hajj Group Organizers (HGOs).

Audit is of the view that due to weak contract management, amount of warranty of private sector was paid without recovery from the Hajj Group Organizers, which resulted in undue favour to HGOs and continued loss to the government.

During the exit meeting, the management stated that the matter pertains to a policy decision of the Ministry. MORA&IH has not framed any policy for charging HGOs the warranty amount against their allocated quota of Hujjaj. The amount is required annually, paid to MoH&U at the commencement of Hajj arrangements, and refunded to the Mission upon completion of Hajj operations; however, during the current year, MoH&U retained the amount as a revolving fund for Hajj-2026. Management further stated that as quota allocation is on a Government-to-Government basis, with the Government of Pakistan determining distribution between Government and private operators, the Government of Pakistan is bound under KSA laws to provide reimbursable warranties.

DAC was held on 08.01.2026. Management stated that payment of the warranty is a policy decision of the Ministry, and no policy has yet been framed to charge HGOs for their share of the warranty. The warranty amount is paid annually to the Saudi Ministry and is normally refundable, though retained this year as a revolving fund for Hajj 2026. As the quota is allocated on a government-to-government basis, Pakistan is obligated under Saudi law to provide the warranty. Management suggested that the Ministry may consider charging HGOs and retaining the amount as a revolving fund.

However, Audit is of the view that the share of the warranty amount should be taken from the HGOs and this will reduce the financial burden of Government of Pakistan to the half.

Therefore, DAC directed that the matter may be taken up with the Private Hajj Operators and a policy / guidelines / procedure may be devised under intimation to the Audit.

Audit recommends the implementation of the directives of DAC meeting held on 08.01.2026.

(Para-4, DG Hajj Jeddah 2024-25)

3.4.3 Non-recovery of excess amount of Visa Fee

According to Rule-23 of GFR Vol-I, every government should realize fully and clearly that the will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit on accounts of DG Hajj, Jeddah for financial year 2024-25, it was observed that payment for Visa Fee in respect of 88,735 Hujjaj and 1,060 Welfare Staff amounting to SAR 53,688,698 was paid. However, according to Deputy Coordinator (Facilitation), Madinah report, a total of 88,249 Hujjaj and 1,038 Welfare Staff visited. Resultantly, excess payment of **SAR 300,214** was made, as detailed below:

Sr. No.	Description	Visa Fee Paid	Visited	Difference	Visa Fee Rate (SAR)	Amount (SAR)
1	Hujjaj	88,735	88,249	486	600.50	291,843
2	Welfare Staff	1,060	1,038	22	380.50	8,371
Total						**300,214**

Audit is of the view that due to weak planning, excess visa fee was paid, which resulted in loss to the government.

During the Exit meeting, the management said that Visa fee is paid in advance as per the actual number of Hujjaj quota reflected in the E-Hajj Portal. The amount is to be paid as a first step for further e-portal processes. Even a single visa less cost is not allowed by the system. Last minute reduction in the number of Hujjaj due to various personal reasons on part of Hujjaj is not on part of KSA and hence not recoverable. Therefore, no excess payment has been made in this regard.

DAC was held on 08.01.2026. The management of OPAP apprised the forum about the steps taken in effecting recovery on this account.

DAC directed the Hajj Mission to provide the latest update / letter written to MoH&U, KSA and to pursue the excess amount as pointed out by Audit till recovery.

Audit recommends the implementation of the directives of DAC meeting held on 08.01.2026.

(Para-8, DG Hajj Jeddah 2024-25)

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3.4.4 Non-recovery of excess paid amount from Catering Company

According to Clause-5(d) of contract regarding supply of food and service executed between OPAP and Azwak Al-Khair Catering company, 'it shall be the sole responsibility of the First Party (Azwak Al-Khair) to develop and implement an efficient distribution mechanism to ensure that all hujjaj allocated under this agreement receive three meals daily as per the specified menu and the designated times during their stay at the identified premises." Further, according to Clause-2(b) ibid, "the first party shall supply and deliver Hygienic and high-quality food."

Furthermore, according to certificate given in Final Reconciliation Report and signed by Director Hajj and Owner of M/s Azwak Al Khair, where they agreed that M/s Azwak Al Khair will return the office of the Pilgrims Affairs of Pakistan (OPAP) SAR 598,328 and the OPAP will release all the outstanding dues held up in the system of Ministry of Hajj and Umrah KSA.

During audit of the accounts of Directorate General of Hajj Jeddah for the financial year 2024-25, it was observed that payment amounting to SAR 1,128,734 for catering service was made in advance to supplier through ELM (E-Hajj). Thereafter, supplier made supply of SAR 560,032 and his contract was cancelled due to unsatisfactory service. Therefore, an amount of SAR 568,702 paid in advance was recoverable. In addition to that an amount of SAR 20,000 was also imposed as penalty for poor performance and an amount of SAR 9,051 were also recoverable on account of waste disposal charges payable by the company. Furthermore, transfer fee of ELM amounting to SAR 575 is also recoverable, therefore, bringing the total amount recoverable to **SAR 598,328.**

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Description	Amount (SAR)
Advance Payment through Voucher No.121723 through ELM	1,128,734
Supply made	560,032
Difference	**568,702**
Waste Disposal Charges	9,051
Fine/Penalties	20,000
Transfer Fee of ELM	575
Total Recoverable Amount	**598,328**

Audit is of the view that due to weak contract management, excess amount paid along with amount of penalty, waste disposal charges and transfer fee of ELM was not recovered which resulted in loss of **SAR 598,328**.

During the Exit Meeting, the management stated that the matter is being pursued with the contractor for recovery of the remaining advance including waste disposal charges, fines/ penalties and ELM transfer fee.

DAC was held on 08.01.2026. Management of OPAP stated that under KSA regulatory framework, all payments are made through E-Hajj and no security can be withheld, with discrepancies to be decided by MoH&U, KSA. The recoverable amount is currently held with MoH&U, and the matter has been repeatedly taken up through correspondence and meetings. The contractor has acknowledged liability but has not yet deposited the amount. Final recovery is subject to MoH&U's decision, which will be shared with Audit once obtained.

The DAC directed OPAP, KSA to continue efforts for recovery under intimation to Audit.

Audit recommends the implementation of the directives of DAC meeting held on 08.01.2026.

(Para-11, DG Hajj Jeddah 2024-25)

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3.4.5 Non-utilization of Hajj quota of 62,725 Hujjaj

According to Para-vii addendum as per Cabinet decision dated 05.11.2024, "MoRA&IH shall ensure that any unutilized Hajj quota, especially from the Sponsorship Scheme, is reallocated timely and transparently, so that Pakistan does not lose its annual quota. (Hajj Policy 2025 Page No.09). Further, according to Sr. No. 05 of Comparative table of Hajj Policy 2025, "Pakistan had to surrender 19,500 quota due to lackluster response. Pakistan may permanently lose its quota if surrender this time".

During audit on accounts of DG Hajj, Jeddah for financial year 2024-25, it was observed that total quota allocated to Pakistan was 179,210 Hajjaj, which was further divided @ 50% for Government and Private Sector with 89,605 Hujjaj each. However, unfortunately quota of 62,725 Hujjaj remained un-availed, despite the fact that pilgrims had deposited their Hajj dues through their HGOs, as detailed below:

Description	Government	Private
Quota	89,605	89,605
Reserved for Moaveneen	1,225	0
Remaining Quota	88,380	89,605
Hujjaj Visit for Hajj	88,249	27,011
Un-availed Quota	131	62,594
Total Un-availed Quota		**62725**

Upon further scrutiny, it was revealed that the KSA government had announced tight schedule for various Hajj requirements, immediately after conclusion of Hajj-24, which unlike in the previous years, was not extended. This situation was not effectively coordinated by MoRA&IH, due to which, despite depositing of Hajj dues in full, the pilgrims intending to perform Hajj on private quota could not avail the opportunity. Though, the HGOs' laxity had the major role in the lapse of quota, yet, effective regulation and coordination by MoRA&IH could have avoided it.

Audit is of the view that due to lack of proper and effective coordination between the ministry and HGOs, quota of 62,725 Hujjaj was not availed, which resulted in deprival of a large number of Pakistani Muslim community to perform Hajj despite depositing their dues and availability of quota.

During the Exit meeting, the management said that it was a fault on part of HGOs, who did not follow the timeline announced by KSA government, despite efforts by OPAP, Jeddah to extend the timelines.

DAC was held on 08.01.2026. The issue of non-utilization of quota has been discussed at multiple forums, including National Assembly Committees, and corrective measures were approved such as reducing the private quota and enforcing early deposits by HGOs. The failure resulted from multiple factors, including forex restrictions, changes in the E-Hajj/Kidana system, coordination issues among HGOs, and regulatory constraints beyond the Ministry's control. As safeguards have since been devised and the matter already addressed at parliamentary level, the observation may be removed.

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Audit emphasized that MORA&IH needs to develop a comprehensive regulatory framework and coordination plan alongwith the penalty imposition mechanism to ensure the optimal utilization of the quota awarded to the HGOs and in case of any deviation or default alternative options should be in hand.

DAC directed MORA&IH to devise a policy, in line with the suggestions of the Audit and share it with Audit.

Audit recommends the implementation of the directives of DAC meeting held on 08.01.2026. Further, necessary action against the defaulting HGOs may also be taken.

(Para-25, DG Hajj Jeddah 2024-25)

3.4.6 Lack of credible pre-audit mechanism and poorly established financial management system and incurrence of the expenditure without credible pre-audit

According to Rule 6(ii) of Hajj Pilgrims Welfare Fund Rules, 1990, "All expenditure from the fund shall be pre-audited by the officer nominated and authorized by the Secretary." Further, According to Para 2(11) of Notification No.1(2)/2024-(A/F) dated 12.09.2024, "While other purchases (exceeding SAR 7,000), the expenditure of which will be met from the PWF Account, will be done by the OPAP, as per practice & procedure, however, in such case, OPAP, before formal approval by the Director General (OPAP), will send proposal to the Ministry, which will be processed and examined by the Hajj Wing for processing in the context of overall hajj operation requirements as per approved Hajj policy & plan then send the same to the Admn & Finance Wing to cross-check and rationalize the expenditure from the PWF viz-a-viz the Regular budget allocation in different head of Accounts then to the office of CF&AO for input and vetting. This mechanism of processing of procurement cases will add value, enhance due diligence & also strengthen internal controls which will in turn mitigate risk in procurement."

During audit on accounts of DG Hajj, Jeddah for financial year 2024-25, it was observed that total expenditure of SAR 56,933,851 and each transactions exceeding SAR 7,000 was incurred out of Pilgrims Welfare Fund without proper Pre-Audit. Audit further observed that despite involving heavy expenditure each year, no competent Internal Audit Officer was sanctioned/posted, who could authorize the expenditure as pre-audit of each transaction is not at CF&AO level.

Besides, the accounts of PWF, which is not only huge but also a complex fund, were being maintained through an Assistant Accounts Officer without a complete accounts team. Besides, the Ministry had also appointed an Audit Officer posted in the Ministry in Islamabad for coordination in the accounts matter. Audit believes that the setup is not effective enough to carry out robust pre-audit of the Welfare Funds. Moreover, since KSA has digitally revolutionized Hajj management and payment system by introducing ELM/ E-Hajj, the pre-audit in such ecosystem requires HR equipped with technical and managerial capabilities. Therefore, management of such an important fund through a AAO is insufficient.

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Audit is of the view that due to weak HR management, expenditure was incurred without pre-audit, which increased the risk of financial mis-management.

During the Exit Meeting, the management stated that the mission had already taken up the issue of sanctioning Director Audit and Accounts, but no response has yet been received from the ministry. Further, the criteria laid down in the said notification was not practicable in many cases, therefore, MoRA&IH would be approached again to rationalize the procedure.

DAC was held on 08.01.2026. In response of the Audit Objection, the management stated that the pre-audit mechanism prescribed in the notification was impracticable and would have caused delays in payments during Hajj operations. Major expenditures were incurred based on decisions of the Ministry or procurement committees, making further approvals duplicative. The Mission has requested additional managerial and accounting staff to improve financial management.

Audit apprised that the budget of the Hajj Mission is more than the total budget of 126 missions of MoFA and only one Assistant Accounts Officer (AAO) is handling the Accounting and Financial responsibilities of the Hajj Mission.

DAC directed that the Director General (OPAP), KSA may raise the case for the creation of the post of the Director Finance and Accounts, and Ancillary Staff for proper Accounts Section. Ministry may expedite the case regarding the creation of the seats of Director Accounts and his ancillary staff.

Audit recommends the implementation of the directives of DAC meeting held on 08.01.2026.

(Para-16, DG Hajj Jeddah 2024-25)

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3.4.7 Non-blacklisting and non-forfeiture of Bid Security of the defaulted firm

According to Para-5 of minutes of meeting of Hiring and Recruitment Committee for Hajj 2025 held on 23rd March, 2025 regarding award of bid for transportation services for SALWAT and Inter-City to 2nd Lowest Bidder, "The committee unanimously decided to (i) Accept the refusal of the company Al-Qaid subject to the imposition of penalty by forfeiting its bid security amount. (ii) Rejects its second bid being on the higher side and consider the second lowest bidder Mawakeb Al Khair as per the para-4 of the clarification of the Public Procurement Regulatory Authority (PPRA) issued on 15th Feb. 2021; (iii) Forfeit the bid security amount of Al-Qaid, blacklist it for future participation in Pakistan Hajj

Mission Tenders, and write to MoH&U for taking punitive/legal action against Al-Qaid for their default and putting pilgrims of Pakistan at risk."

During audit on accounts of DG Hajj, Jeddah for the financial year 2024-25, it was observed that tender was floated for provision of Salawat, Inter-City and Masha'ir transportation service for 2025 with condition of Bid Security of **SAR 1,000,000**. After technical and financial evaluation Al-Qaid emerged as the lowest bidder for both long and short Hajj Salawat Transportation, as well as Inter-City Transportation. Formal acceptance letter was issued to Al-Qaid with the request to submit draft contract. However, Al-Qaid refused to sign the contract, citing unforeseen costs and claiming financial unavailability. Thereafter, same contracts were assigned to 2nd lowest bidder. However, no evidence regarding forfeiture of Bid Security in the form of deposit/ credit in the OPAP Hajj Account was found on record, except two letters dated 26 March and 15 April, 2025, which too were severely rebutted by the company regarding forfeiture. Besides, no action including blacklisting was initiated against the firm.

Audit is of the view that due to weak procurement and contract management, bid security was not forfeited and action for blacklisting of firm was not taken, which resulted in non-forfeiture of bid security amounting to **SAR 1,000,000**.

During Exit Meeting, the management was of the view that the accounts of the mission became non-operational after conclusion of Hajj-25, due to which the Bid Security could not be forfeited. However, the matter would be taken up with the bank and the cheque would be credited in Mission's account, adding that Saudi Banking System provides upto 5 years for encashment of cheques.

DAC was held on 08.01.2026. OPAP replied that cheque of the company has been forfeited and the amount of SAR 1,000,000 received in the CHD/Mission Hajj account. Furthermore, the Mission has also raised the issue with the MoH&U KSA, however, till date no response has been received.

DAC directed to get the record regarding the recovery verified by the Audit and pursue the case of blacklisting of the firm with MoH&U, KSA.

Audit recommends the implementation of the directives of DAC meeting held on 08.01.2026.

(Para-9, DG Hajj Jeddah 2024-25)

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3.4.8 Unknown whereabout of amount debited in ELM Account

According to Rule-23 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence."

During audit on accounts of DG Hajj, Jeddah for financial year 2024-25, it was observed that according to adjustment account for Hajj 2025 fund of SAR 393,027 was debited in ELM account, however, whereabout of the amount in question was not known. Further, description of amount debited and credited was not reflected in bank statement of ELM, due to which audit could not verify the authenticity of such transactions.

Audit is of the view that due to non-reconciliation of figures with ELM whereabout of SAR 393,027 was not known, due to which authenticity of transaction could not be verified. Therefore, Audit is of the view that reconciliation with the Saudi authorities at ELM may be made and amount of **SAR 393,027** may be recovered.

During the Exit meeting, the management said that the issue had been taken up with ELM, and progress would be shared with Audit.

DAC was held on 08.01.2026. The management of OPAP, KSA responded that ELM operates under Saudi regulatory authorities and cannot be contacted directly; transactions mandated through ELM do not generate invoices or detailed records. Details have been requested from MoH&U, KSA, and once received, will be shared with Audit. Recently, ELM added limited details after repeated requests, but only after archiving prior-year data. Any update on the issue received from the MoH&U, KSA will be shared with Audit. Therefore, DAC directed OPAP to keep pursuing the matter with the concerned Saudi Authorities and update be shared with Audit.

Audit recommends the implementation of the directives of DAC meeting held on 08.01.2026.

(Para-27, DG Hajj Jeddah 2024-25)

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CHAPTER 4 MINISTRY OF COMMERCE

4.1 Introduction

Under the Rules of Business of the Federal Government, Ministry of Commerce has been assigned the functions of trade and commerce between provinces and with other countries including trade agreements with other countries and promotion of International Trade. Commercial wings functioning in Pakistan Missions abroad play an important role in promoting international / bilateral trade and thus earning substantial foreign exchange. These trade wings fall under the audit jurisdiction of DG Audit (F&I). The major functions of the Ministry are as under;

i. Commercial intelligence and statistics;
ii. Trademarks;
iii. Organization and control of Chambers and Associations of Commerce and Industry;
iv. Tariff (protection) policy and its implementation;
v. Law of insurance, regulation and control of Insurance Companies, actuarial work, insurance of war, riot and civil commotion risks and life insurance but excluding health and unemployment insurance for industrial labour and post office insurance.
vi. Export promotion;
vii. Anti-dumping duties, countervailing and safeguard laws;
viii. Management of EDF / EMDF with representation of Textile Industry Division on their Boards; and
ix. Management of Trade Development Authority of Pakistan (TDAP).

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4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 58,378,000 were raised as a result of this audit. This amount also includes recoverable amount of Rs. 4,725,000 as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

Sl. No.	Classification
1	Non-production of record
2	Reported cases of fraud, embezzlement and misappropriation
3	Irregularities / Overpayments
	A- HR / Employees Relates Irregularities
	B- Procurement Related Irregularities
	C- Management of Accounts with Commercial Banks
4	Value for money and service delivery issues
5	Others

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4.3 Brief comments on the status of compliance with PAC directives

Year of Audit Report	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1990-91	2	0	2	0
1992-93	1	1	0	100
1994-95	1	0	1	0
1995-96	3	0	3	0
1996-97	6	2	4	33
1998-99	6	4	2	67
1999-00	3	3	0	100
2000-01	3	1	2	33
2001-02	10	5	5	50
2002-03	1	1	0	100
2004-05	1	0	1	0
2005-06	9	6	3	67
2006-07	6	5	1	83
2009-10	21	6	15	28
2010-11	4	2	2	50
2013-14	1	1	0	100
2015-16	2	-	2	0
2017-18	2	-	2	0
2018-19	1	-	1	0
Total	**83**	**37**	**46**	**44**

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The overall compliance in respect of Ministry of Commerce is comparatively low.

4.4 AUDIT PARAS

4.4.1 Loss due to non-recovery of the refundable security deposit and 6% utility charges of hired accommodation

In terms of Para-8.8.2 of FMMA Vol-II, 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. Para-2.1.1 (i) of FMMA Vol-II, provides that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

In terms of Para-8.11.3 of FMMA Vol-II, other officers and members of the staff of mission abroad are required to pay services and other tenant's charges themselves as these are not included in free furnished accommodation to which they are entitled. In case where house rent bill in respect of the accommodation rented for officers and staff include services and other tenant charges for heating, electricity and water, recovery should be made from the occupant concerned at a rate of 2% of the monthly rent for each utility (heating, lighting, and water).

During audit of the accounts of Consulate General of Pakistan, Los Angeles, CA, USA, for the period 2022-25, it was revealed that a payment of US$ 6,100 was made on account of payment of refundable security deposit for the hired accommodation of the Trade & Investment Counsellor in September, 2022. However, out of the total amount of US$ 6,100, paid as security deposit, only an amount of US$ 2,430 was recovered, resulting a loss of US$ 3,670. As per rules, any amount deducted by the landlord from the security deposit is recoverable from the officer residing in that residence. Therefore, an amount of **US$ 3,670** is recoverable from the officer.

It was further, observed that as per the rent agreement the heating, lighting, and water charges were incorporated in the payment of rent, therefore, as per rule quoted above of FMMA Vol-II, 6% of the rent paid to the owner was required to be deducted on account of utility charges. Therefore, an amount of **US$ 13,464** should have been recovered from the officer for the period for which the rent along with utility charges were paid.

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Therefore, Audit is of the view that due to non-compliance of the rules mentioned above, an amount of **US$ 17,134** is recoverable from the officer on account of recovery of refundable security amount and deduction of utility charges.

Audit held that non-recovery of refundable security deposit and utility charges from the officer was due to weak financial management.

The observation was discussed with the management during the exit meeting held on 12.11.2025, however, no response was provided at that time.

The DAC in its meeting held on 21.01.2026 directed the management to take up the matter with the concerned Mission for early refund of the security deposit. However, in case of non-compliance, the same amount may be recovered from the officer concerned. DAC further, directed to provide proof that utility charges were paid by the officer and also share agreement, otherwise effect recovery from the officer.

Audit recommends the implementation of the directives of DAC meeting held on 21.01.2026.

(Para-1 & 3, Los Angeles 2022-25)

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4.4.2 Irregular expenditure due to non-framing of health insurance policy and payment of medical reimbursement claims

According to Para-6.29.1 of the FMMA Vol-II, expenses on medical treatment should be reimbursed to the entitled officials, with the approval of the Head of Mission, provided such expenses are incurred on the prescription of AMA of the Mission/ Government Hospitals. Similarly, Para-6.26.1(i) of FMMA Vol-II, states that the Head of Mission can appoint local medical practitioner(s) and hospital(s) as "Authorized Medical Attendant" (AMA) of the Mission with the prior concurrence of the Ministry of Foreign Affairs, which will consult Health Division in this regard. Only those doctors and hospitals would be appointed as AMAs, which provide satisfactory medical services at the most economical rates. Similarly, Para-6.28.1 of the ibid manual provides that the instructions circulated vide aforementioned circular [regarding reimbursement of medical charges] are not applicable to the entitled officials serving at those Missions where health insurance cover is made available by the Government.

During audit of the accounts of Pakistan Missions abroad (Los Angeles and Houston), it was observed that these Missions incurred an expenditure of US$ 156,646 as health insurance premium for the officers and officials of the Trade wing and in addition to this payment they also incurred an expenditure of US$ 33,547 on account of the reimbursement of the medical charges in the above referred Missions.

Audit observed that though the Government has not any approved health insurance policy for the Government employees in the Missions abroad yet the Missions incurred a huge expenditure of **US$ 156,646** on account of the payment of health insurance premium. Moreover, it was also observed that due to the non-formulation of approved health insurance policy, in parallel, an expenditure of **US$ 33,547** was also incurred on account of the reimbursement of the medical claims which was made even in the absence of the AMA.

Audit is of the view that in the absence of any approved health insurance policy, the payments made in this regard are irregular as the financial limits of the expenditure are not defined nor the entitlement or admissibility of the medical facilities is clear. This also results in the discrepancies of financial payments of the health insurance premium as the premiums paid at different Missions vary in the financial rates and the admissibility of the medical treatment also vary from Mission to Mission. The comparative detail of the expenditure for three Missions is given below:

Sl. No.	Mission	Period of AIR	Para No	Total Amount of Health Insurance Premium (US$)	Amount of medical reimbursement charges (US$)	Remarks
1	Los Angeles	2022-25	6	69,796	17,000	In the absence of approved health insurance policy, the rates of the insurance premiums paid varies in all the Missions and parallel expenditure on reimbursement is also made due to the non-existence of the policy.
2	Houston	2023-25	4	86,850	16,547	
			TOTAL	**156,646**	**33,547**	

Audit considers that in the absence of any health insurance policy duly approved by the Ministry of Health, the admissibility of medical facilities and the entitlement of the Mission employees remain undefined and therefore, the expenditure incurred in this regard is considered to be irregular.

The observations were discussed with the management during the exit meetings, however, no response was provided at that time.

DAC meeting held on 21.01.2026, directed that the case may be sent to the Ministry of Health through MoFA for formulation of the policy regarding the reimbursement of medical claims to the employees of the Missions, in addition to the formulation of a comprehensive health insurance policy.

Audit recommends the implementations of the directives of DAC meeting held on 21.01.2026.

(Para-6, Los Angeles 2022-25 & Para-4, Houston 2023-25)

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CHAPTER 5 MINISTRY OF OVERSEAS PAKISTANIS AND HUMAN RESOURCE DEVELOPMENT

5.1 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 Pakistani emigrants and their dependents in Pakistan; and coordinates with provincial governments to align national labor laws with Pakistan's international obligations on labor 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

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5.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 1,811,630,000 were raised as a result of this audit. Summary of the audit observations classified by nature is as under:

Sl. No.	Classification
1	Non-production of record
2	Reported cases of fraud, embezzlement and misappropriation
3	Irregularities / Overpayments
	A- HR / Employees Related Irregularities
	B- Procurement Related Irregularities
	C- Management of Accounts with Commercial Banks
4	Value for money and service delivery issues
5	Others

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Assistant Audit Officer (IT)
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5.3 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**

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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.

5.4 AUDIT PARAS

5.4.1 Mis-management of Death Compensation Account

According to Paras-10.7.1, 10.7.2, 10.7.3 & 10.7.5 of FMMA, "the death compensation cases in the Mission are handled by opening a separate bank account entitled "Death Compensation Fund Account" operated like the imprest account. A death compensation account register maintained by the Mission records date-wise the detailed particulars of receipts statement at the end of each month and a certificate of correctness provided, signed by the DDO and Head of Chancery. If the amount is not to be used for a period of more than one month, it is kept in a fixed deposit to earn commission on the dormant money which is used for attestation/translation charges or any other minor charges for the documents of the deceased. If the commission earned is not sufficient then the minor charges are met from the commission earned by PCW&EF, in case this commission is also not sufficient to meet the expenditure then principal amount of PCW & EF can be used. The lawyer fee to be paid by legal heirs is clearly specified in a written agreement and the Embassy is not responsible for any such fee."

Audit of Embassy of Pakistan, Riyadh record for the financial years 2024-25 revealed that the Death Compensation Account was not maintained in a befitting manner. During scrutiny of record, audit observed the following irregularities:

- According to bank statement, closing balance as on 30.06.2025 was of SAR 24,052,500. As per the CW wing of Embassy, information regarding 400 beneficiaries/ deceased were available, in respect of whom SAR 7,265,604 were disbursable, while the rest of the beneficiaries could not be identified by the embassy till the currency of audit;
- The amount in respect of the already identified beneficiaries had not been disbursed till the currency of audit despite identification of 400 beneficiaries;
- Unspent balance of SAR 24,052,500 pertaining to pending cases of 2006 to 2025 was not kept in fixed deposits to earn commission, as prescribed by FMMA.
- The Embassy had no information regarding policy of death compensation by the employers of the deceased.
- Month-end certificate of correctness duly signed by HoC/ DDO was not found on the record. Besides, no mechanism was defined to ensure

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correctness of amount of compensation credited by the different employers in respect of deceased Pakistanis.

Audit is of the view that due to weak financial controls and mismanagement of death compensation account, the amounts could not be disbursed among the beneficiaries, and no commercial income was earned on the funds due to non-depositing the same in fixed deposits.

During the Exit Meeting, the Mission stated that reply will be submitted accordingly.

DAC was held on 13.01.2026. The management apprised the DAC that delay in distribution of death compensation amount is due to identification of the deceased from their employer companies. 1485 cases have been disposed off and trying its best for the remaining cases.

DAC directed to get the data/figures of transferred amounts verified from audit and expedite process of transferring of remaining amounts to the concerned and also check the feasibility of investment of death compensation amounts lying with National Bank in fixed deposit to earn profit.

Audit recommends the implementation of the directives of DAC meeting held on 13.01.2026.

(Para-18, Riyadh 2024-25)

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ANNEXURES

Annex-I (MFDAC)

Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
1	Tashkent	2021-25	Overpayment on account of 6 days preparation / joining time DA	1	US$ 6,052
2	Tashkent	2021-25	Irregular payment on account of 30% transit DA on tour without involving night during travel and recovery thereof	3	US$ 1,397
3	Tashkent	2021-25	Unauthorized expenditure on account of repair of furniture	5 (OM)	SOME 40,600,000 & US$ 400
4	Tashkent	2021-25	Excess payment on account of cost of air tickets in respect of Mr. Mansoor Adil, UDC (OM)	8 (OM)	US$ 4,059
5	Tashkent	2021-25	Excess payment on account of cost of air tickets in respect of Mr Muhammad Aamir Sajjad, UDC	10	US$ 3,000
6	Tashkent	2021-25	Irregular payment on account of TA/DA	11 (OM)	US$ 1,893.46
7	Tashkent	2021-25	Negative balances in cash account reflecting overdraft	12	US$ 2,843,133
8	Tashkent	2021-25	Non-adjustment of TA/DA advance	13	US$ 105,023 & LC. 46,839,189
9	Tashkent	2021-25	Irregular expenditure at higher rates without any agreement and approved price list on account of medical charges	17	RS 36,478,155
10	Tashkent	2021-25	Irregular and doubtful payments on account of rent of residences hired for officers / officials	18	US$ 266,140
11	Tashkent	2021-25	Doubtful bank reconciliation for the month of September 2023	19	US$ 2,516 & 2,250
12	Tashkent	2021-25	Non-recovery from Mr. Jehanzaib Iqbal, 1st Secretary which was paid inadvertently	20	US$ 430
13	Tashkent	2021-25	Non-reconciliation and doubtful reconciliation	21	US$ 1,680, US$ 7,297 & US$ 10,000
14	Tashkent	2021-25	Non-investment of surplus fund of PCW&EF & FIGOB	22	
15	Tashkent	2021-25	Short deposit of unspent balance of sumptuary allowance to imprest	23	
16	Tashkent	2021-25	Doubtful and fraudulent claim on account of medical charges	26	LC 997,200
17	Nur Sultan	2021-25	Misclassification of expenditure	1	US$ 960 & LC 1,321,732
18	Nur Sultan	2021-25	Non-adjustment of advances	4	US$ 95,977 & LC 4,223,553
19	Nur Sultan	2021-25	Irregular payment of arranging air tickets for medical emergency	6	LC 641,340

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Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
20	Nur Sultan	2021-25	Irregular payment of refundable security deposit under education subsidy	8	LC 365,000
21	Nur Sultan	2021-25	Irregular payment of 6-days joining time DA enroute	10	US$ 1,116
22	Nur Sultan	2021-25	Unauthorized / irregular loan from PCW&EF	11	US$ 5,500
23	Nur Sultan	2021-25	Irregular payment on account of difference of 70% transportation charges	12	US$ 1,151
24	Nur Sultan	2021-25	Overpayment on account of 6-days joining time DA	13	US$ 297
25	Nur Sultan	2021-25	Doubtful transaction on account of entertainment fund account	15	US$ 2,000
26	Nur Sultan	2021-25	Irregular expenditure on independence day out of sumptuary allowance	16	US$ 1,200
27	Nur Sultan	2021-25	Doubtful payment and excess payment on account of hotel room rent	17	LC 5,597,420 & LC 199,420
28	Nur Sultan	2021-25	Excess payment on account of providing hotel accommodation to members of PM entourage	18	US$ 7,594
29	Nur Sultan	2021-25	Excess payment on account of joining time DA to officials	19	US$ 3,300
30	Paris	2024-25	Irregular advance/cash withdrawals and non-adjustment thereof	7	€ 8,290
31	Paris	2024-25	Negative balance in the main statement of accounts reflecting Overdraft	8	-
32	Paris	2024-25	Irregular and unauthorized expenditure on payment of insurance of hired houses / accommodation	11	€ 5,543
33	Baku	2024-25	Non-adjustment of TA/DA advances	1	US$ 6,397
34	Baku	2024-25	Irregular appointment of contingent paid staff (cleaners) and expenditure	2	US$ 3,432 & AZN 6,000
35	Baku	2024-25	Payment in cash instead of cheque/bank transfer	3	LC 3,339 & US$ 32,725
36	Baku	2024-25	Irregular expenditure on account of medical charges	4	LC 1,600
37	Baku	2024-25	Irregular and unjustified drawl of heavy cash	5	LC 8,400 & US$ 178,000
38	Baku	2024-25	Irregular payment to hotel on account of additional charges for entourage members	8	AZN 28,469
39	Baku	2024-25	Non-investment of surplus funds of FIGOB	13	US$ 90,835
40	Baku	2024-25	Overpayment of foreign allowance and entertainment allowance during training / courses	14	US$ 793

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Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
41	Baku (OM)	2024-25	Irregular expenditure on contingent paid staff	1	US$ 2,573
42	Vienna	2023-25	Loss to public exchequer due to breach of leasing contract of HOM's vehicle	1	€ 14,949
43	Vienna	2023-25	Non-adjustment of Advance TA/DA	2	€ 6,416.18
44	Vienna	2023-25	Irregular retention of funds in lieu of notional rent deposit in an unauthorized bank accounts	5	€ 367,385
45	Kuala Lumpur	2024-25	Less deduction of tax from salaries	7	Rs. 195,643
46	Kuala Lumpur	2024-25	Irregular transfer of funds from FIGOB to imprest account	22	RM 430,000
47	Bishkek	2017-25	Irregular purchase of sewing machines violating PPRA	2	US$ 9,280
48	Bishkek	2017-25	Irregular payment of cook subsidy	3	US$ 1,750
49	Bishkek	2017-25	Non-recovery of unutilized rent of residence	9	US$ 2,274
50	Bishkek	2017-25	Overpayment on account of DA for 6 days joining time to the accountant	10	US$ 498
51	Bishkek	2017-25	Irregular and unjustified drawl of huge amount of cash during month of June 2019	12	US$ 55,000 & LC 185,000
52	Bishkek	2017-25	Loss to government on account of payment of extra rent due to non serving of notice	13	US$ 2,650
53	Bishkek	2017-25	Overpayment on account of DA for 6 days joining time to the accountant	15	US$ 374
54	Bishkek	2017-25	Overpayment on account of DA for 6 days joining time to Mr Mushtaq Ahmed, APS	17	US$ 697
55	Bishkek	2017-25	Loss to government due to non availing of sibling discounts on school fees	23	US$ 1,727
56	Bishkek	2017-25	Irregular payment of salary to local based employees without approval	24	US$ 1,958
57	Bishkek	2017-25	Non-reconciliation during the month of January 2019	25	US$ 11,700
58	Bishkek	2017-25	Non-maintenance of cash book of entertainment allowance for the period July 2017 to June 2020	26	-
59	Bishkek	2017-25	Irregular drawl of claims of entertainment allowance on unsigned bills	28	US$ 11,320
60	Bishkek	2017-25	Discrepancy in PCW&EF and FIGOB cash book	31	-
61	Bishkek	2017-25	Irregular payment from PCW&EF for diplomatic flight clearance	32	US$ 2,028
62	Bishkek	2017-25	Irregular expenditure on repair and renovation of embassy residence	33	US$ 101,500
63	Belgrade	2021-25	Unauthorized cash withdrawal / cash payment	1	RSD 403,3776
64	Belgrade	2021-25	Unauthorized purchase of mobile phones out of telephone ceiling and recovery	3	LC 306,225

Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
65	Belgrade	2021-25	Irregular payment on account of public diplomacy fund without supporting documents	5	US$ 1,500
66	Belgrade	2021-25	Irregular expenditure on account of maintenance of garden	9	-
67	Belgrade	2021-25	Non-maintenance of separate account for special remittances	10	-
68	Milan	2018-25	Overpayment on account of 6 days joining time DA	4	US$ 786
69	Milan	2018-25	Unauthorized utilization of PCW & EF for payment of social security fund of local employees of NADRA	5	€ 7415
70	Milan	2018-25	Overpayment of six days preparation time DA	6	US $ 1,050
71	Milan	2018-25	Non-disposal of old car(s) of head of mission and CWA	7	-
72	Milan	2018-25	Non-recovery/ adjustment of security deposit from Dr. Manzoor A Chaudhry, CG	9	€ 9,600
73	Milan	2018-25	Overpayment on account of 6 days preparation time DA	15	US$ 1,050
74	Bucharest	2018-25	Unauthorized payment of DA during local visit without specific purpose/ approval	3	US$ 6,540
75	Bucharest	2018-25	Unauthorized payment on account of accreditation allowance $ 100 per month recovery thereof	5	$3,600
76	Bucharest	2018-25	Unauthorized payment on account of brokerage charges for HOC residence Mubashir	7	RON 3,776
77	Bucharest	2018-25	Non-recovery of 25% utility charges	11	RON 721
78	UN Geneva	2023-25	Unauthorized expenditure on repairs of hired residences and recovery	3	CHF 5,211
79	UN Geneva	2023-25	Un authorized payment on account of inadmissible items of education subsidy and recovery thereof.	4	CHF 2,319
80	UN Geneva	2023-25	Unauthorized payment on account of storage charges to officer and recovery	5	CHF 947
81	UN Geneva	2023-25	Unauthorized payment on account of insurance contract of hired apartment	9	
82	Cairo	2023-25	Bank charges not reconciled by the accountant	1	US$ 1,034 & EGP 8,262
83	Cairo	2023-25	Doubtful expenditure on account of stationery	4	Rs. 835,222
84	Cairo	2023-25	Doubtful expenditure on the repairs of furniture	5	Rs. 650,410
85	Cairo	2023-25	Irregular expenditure from FIGOB on repair of building by splitting the indents	6	EGP 627,667

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Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
86	Cairo	2023-25	Irregular payment made to qawwali group in samma festival in Cairo	7	Rs. 4.573 million
87	Cairo	2023-25	Non-adjustment of Advance TA/DA	8	Rs. 5,129,136
88	Cairo (OM)	2023-25	Unauthorized reimbursement of emergency passage charges	2	Rs. 169,135
89	Cairo (OM)	2023-25	Doubtful expenditure on account of stationery	3	Rs. 298,269
90	Cairo (OM)	2023-25	Doubtful expenditure on the repairs of furniture	4	Rs. 277,995
91	Dhaka (OM)	2023-25	Irregular payment of conveyance allowance unjustified payment of conveyance charges	1	RS. 536,750
92	Dhaka (OM)	2023-25	Non-Adjustment of TA/ DA advances	2	US$ 26,210
93	Baghdad	2018-25	Excess payment of hotel charges	7	US$ 303
94	Riyadh	2024-25	Incurrence of expenditure without calling limited tender	1	SAR 308,229
95	Riyadh	2024-25	Irregular provision of washing machine and expenditure on repair work–	3	SAR 3,550.00
96	Riyadh	2024-25	Irregular/ excess payment of transportation charges without approval	6	SAR 58,930
97	Riyadh	2024-25	Irregular payment of transportation charges by mission	10	Rs. 2,201,770.50 million
98	Riyadh	2024-25	Unauthentic expenditure on electric and paint work	11	10,350
99	Riyadh	2024-25	Unauthentic expenditure on repair work	12	21,530
100	Muscat	2023-25	Non-construction of Embassy building despite available land and idle balance in FIGOB Account	2	OMR 1.113 million
101	Muscat	2023-25	Unauthorized financial assistance from PCW&EF	5	OMR 49,232
102	Muscat	2023-25	Payment of advance rent in excess of authorized limit and over and above the budget provision	8	OMR 8,400
103	Muscat	2023-25	Loss due to negligence of staff in submission of VAT claim	9	OMR 1,364
104	Muscat	2023-25	Excess payment of DA	11	OMR 22
105	Singapore	2022-25	GST refund not claimed	5	US$ 1757
106	Singapore	2022-25	Irregular payment of excess brokerage charges beyond 5% rent	6	S$ 6,054
107	Singapore	2022-25	Unauthorized payment of security deposit more than one month rent	7	-
108	Singapore	2022-25	Irregular expenditure & transfer of fund from PCW &EF	15	S$ 80,600
109	Singapore	2022-25	Non-maintenance of savings account for PCW& EF	16	-

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Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
110	Singapore	2022-25	Non-adjustment of Advance TA/DA	17	Rs. 11,981,852
111	Kathmandu	2022-25	Irregular payment on account of procurement of laptop and distribution among media (SAPSA) Pak	4	Rs. 593,588
112	Kathmandu	2022-25	Excess payment of 06 days DA to the officers / official on their posting to HQs	9	US$ 999
113	Kathmandu	2022-25	Non-construction of chancery building and residential complex on allotted plot and non-utilization of FIGOB	11	Rs. 12.090 million
114	Kathmandu	2022-25	Non-deduction of 4% utility charges in respect of Mr. Umair Ali, DCM	13	-
115	Kathmandu	2022-25	Non-adjustment of TA/DA advances	18	US $ 58,221
116	Kathmandu	2022-25	Excess payment of 06 days DA To the officers / official on their posting to HQs	19	US $ 8436
117	Kathmandu	2022-25	Irregular expenditure on repair of vehicle number 42-CD-04	20	NRS. 918,023
118	Colombo	2022-25	Irregular payment of conveyance charges	1	US$ 4,619
119	Colombo	2022-25	Inadmissible expenditure on account of fee payment for class-13 and recovery	7	LKR 552,600
120	Colombo	2022-25	Erroneous payment by issuing cheque to any other individual	14	-
121	Colombo	2022-25	Unauthorized payments on account polishing of furniture and cleaning of curtain and recovery	20	LKR45,700
122	Pretoria	2021-25	Non-adjustment of Advance TA/DA	6	Rs. 4,342,610
123	Adis Ababa	2022-25	Doubtful payment for dental treatment from private hospital	5	US$ 2705 & Birr-178,900
124	Berlin	2023-25	Ambiguous payment on account of medical charges of son of Mr. Fawad Hassan	14	€ 448
125	Berlin	2023-25	Non-Collection of 10% FIGOB Share	1	€ 7,500
126	Los Angeles	2022-25	Unauthorized expenditure due to payment of inadmissible allowance	9	US$ 5,049
127	MoFA (HQ)	2024-25	Non-recovery/short recovery of house building advance from the officers/officials	5	Rs. 8,494,472
128	MoFA (HQ)	2024-25	Unauthorized refund of income tax by the ministry officers which were deducted at source deducted income tax from salary	7	Rs. 67,468
129	MoFA (HQ)	2024-25	Non-recovery of 5% house rent charges from officers/officials who were provided government owned accommodations	8	Rs. 1,840,767
130	MoFA (HQ)	2024-25	Non / less recovery of house building advance against the sanctioned advances	42	Rs. 4,745,607
131	MoFA (HQ)	2024-25	Misprocurement of services of janitorial staff in violation of PPRA rule 42 (c)	55	Rs. 5,616,008

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Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
132	MoFA (HQ)	2024-25	Doubtful expenditure on destitute Pakistanis without observing coda formalities	57	Rs. 13,268,771
133	MoFA (HQ)	2024-25	Irregular and unauthorized expenditure incurred on civil works in pool accommodations	62	Rs. 2,731,944
134	MoFA (HQ)	2024-25	Recovery of payment made to consultant firm despite termination of services due to unsatisfactory work	71	Rs. 5,289,500
135	MoFA (HQ)	2024-25	Recovery of payment made to consultant despite of non performance of contractual obligations	72	Rs. 7,592,887
136	MoFA (HQ)	2024-25	Recovery of payment made to consultant over and above contract price	74	Rs. 2,680,000
137	MoFA (HQ)	2024-25	Unauthorized deposit of Apostille fee in PCW & EF account	82	Rs. 0.23 billion
138	MoFA (HQ)	2024-25	Non-depositing of profit earned on Apostille fund in PCW&EF account into government treasury	88	Rs. 203.097 million
139	MoFA (HQ)	2024-25	Unauthorized execution of works at higher rates by ignoring the lowest bidder	96	Rs. 6.200 million
140	MoFA (HQ)	2024-25	Excess payment due to procurement over and above BOQ quantities, recovery thereof from M/s Umar Traders- contractor	98	Rs. 3.1845 million
141	MoFA (HQ)	2024-25	Excess estimation by applying higher rates than CSR and recovery, thereof from M/s Umar Traders- contractor	99	Rs. 3.09 million
142	MoFA (HQ)	2024-25	Excess payment due to procurement over and above BOQ quantities, recovery thereof from M/s 2Ks Construction & Engineering Services – contractor	100	Rs. 1.1548 million
143	MoFA (HQ)	2024-25	Excess payments due to over-estimated measurements of windows of HVAC hall and recovery, thereof from M/s Umar Traders - contractor	103	Rs. 73,053
144	MoFA (HQ)	2024-25	Irregular expenditure on purchases of non-BOQ items of - repairing and renovation works at Protocol Division	110	Rs. 4.5677 million
145	MoFA (HQ)	2024-25	Irregular expenditure on purchases of non-BOQ items of construction of offices & renovation of HVAC hall	111	Rs. 2.346 million
146	MoFA (HQ)	2024-25	Overpayment on account of payment of foreign & entertainment allowance during mandatory trainings	118	-
147	Seoul	2024-25	Unauthorized cash payment	1	US $ 281,634
148	Seoul	2024-25	Non-adjustment of TA/DA advances	2	US $ 36,127 and LC 2,195,000

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Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
149	Seoul	2024-25	Unauthorized increase in sumptuary allowance	4	US$ 18,000
150	Bangkok	2024-25	Inadmissible medical treatment of head lice	3	BAHT 7,800
151	Bangkok	2024-25	In-admissible payment on account of education subsidy	4	BHT 118,000
152	Bangkok	2024-25	Over-payment of 6 days preparation time DA	5	USS 4,860
153	Bangkok	2024-25	Mis-procurement of maintenance of lifts in-violation procurement rules	7	THB 448,000
154	Bangkok	2024-25	Mis-procurement of security and cleaning services without observing procurement rules	8	Baht 1,741,257
155	Bangkok	2024-25	Non-adjustment of TA/DA advances	9	USS3,680 and Baht 363,800
156	Bangkok	2024-25	Non-deduction of income tax from officer	11	RS.202,332
157	Bangkok	2024-25	Payment on account of actual transportation charges of personal effect without supporting documents	12	BAHT 247,200
157	Hanoi	2022-25	Unauthorized payment of repair of residential building	1	LC 21,450,000
159	Hanoi	2022-25	Unauthorized expenditure on in-admissible medical items	7	LC 12,676,521
160	Hanoi	2022-25	Irregular payment from PCW&EF	10	VND 44,719,000
161	Frankfurt	2022-25	Less deduction of utility charges	5	€ 183
162	Manila	2023-25	Misclassification of expenditure	4	PESOS 140,000
163	Manila	2023-25	Irregular payment on account of cook subsidy	6	USS 2,973
164	Manila	2023-25	Unauthorized expenditure on repair of HOM'S car	8	PESOS 220, 906
165	MOFA (HQ)	2024-25	Excess estimation by applying higher rates than CSR and recovery from M/s Quality Engineers	91	Rs. 39.737 million
166	MOFA (HQ)	2024-25	Excess estimation by applying higher rates than CSR and recovery of–thereof from M/s Umar Traders Contractor	99	Rs. 3.090 million
167	MOFA (HQ)	2024-25	Non-recovery of dismantled old material –	94	Rs.19.622 million
168	MOFA (HQ)	2024-25	Non-recovery of water & electricity charges from contractors –	95	Rs.6.295 million
169	MOFA (HQ)	2024-25	Non-reconciliation of Apostille fee	78	Rs. 1.67 billion
170	Houston	2023-25	Unjustified expenditure on account of hiring of accommodation	10	US$ 8,550
171	MOFA (HQ)	2024-25	Unauthorized payment to M/s Babar & Umer (Pvt) Ltd despite of defying the terms of contract on account of janitorial services of Agha Shai Block and recovery of and penalty thereof.	63	Rs. 27.776 million

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Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
172	MOFA (HQ)	2024-25	Excess payment to officers on account of HBA	3	Rs.22.881 million
173	Bishkek	2017-25	Loss of revenue due to excess credit on account of surcharge to PCW&EF and FIGOB	1	US$ 5,423
174	Paris	2024-25	Irregular expenditure on purchase of fuel for heating system	16	€ 22,668
175	Colombo	2022-25	Irregular purchases without observing PPRA	11	LKR 14,680,313
176	Houston	2023-25	Payment of the rent to the son of the resident, being real owner, through an unauthorized third party	11	US$ 40,000
177	UN Geneva	2023-25	Unjustified mobilization advance at unusually higher rate of 65%	7	CHF 575,315
178	Singapore	2023-25	Irregular expenditure due to non issuance of sanctions	18	-
179	Colombo	2022-25	Irregular expenditure due to non issuance of sanctions	24	-
180	Dhaka	2023-25	Irregular expenditure due to non issuance of sanctions	5	-
181	Kathmandu	2022-25	Irregular expenditure due to Non issuance of sanctions	15	-
182	Baghdad	2018-25	Non-issuance / maintenance of sanction order	10	-
183	Riyadh	2018-25	Non-issuance / maintenance of sanction order	13	-
184	Muscat	2023-25	Non-issuance / maintenance of sanction order	14	-
185	Havana	2018-25	Irregular expenditure without sanction of the competent authority	7	-
186	Seoul	2024-25	Expenditure incurred without obtaining formal sanction	5	-
187	MOFA (HQ)	2024-25	Non-provision of adjustment accounts by Pak PWD	56	Rs.4.154 million
188	Baku	2024-25	Booking of hotel accommodation at exorbitant rates	6	AZN 117,302
189	MOA (HQ)	2024-25	Unauthorized dual payment of house rent ceiling & house rent (general) allowance to the Web Developer (MP-II)	48	Rs. 1.276 million
190	Dhaka	2023-25	Irregular transfer of funds in a suspense account	6	Rs. 2,069,278
191	Tashkent	2021-25	Payment of excess DA instead of 30% (admissible), to the members of PM entourage	28	US$ 4,486
192	Baku	2024-25	Excess payment on account of hotel accommodation for the members of PM entourage	7	US$ 76,109

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Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
193	Baku	2024-25	Excess payment on account of hotel accommodation for the members of PM entourage	9	US$ 17,017
194	Kathmandu	2022-25	Irregular payment on account of travel on business class ticket	16	USS 4,868
195	MOFA (HQ)	2024-25	Irregular payment on account of travel on business class ticket	47	Rs. 836,910

MFDAC – MoRA&IH (DG Hajj, Jeddah)

Sl. No.	Formation	Period	Title of Para	AIR Para No	Amount
1	DG Hajj Jeddah	2024-25	Execution of contracts without vetting from PPR Authority / Professional Firm	15	-
2	DG Hajj Jeddah	2024-25	Maintenance of fleet of Vehicles without approval of the Cabinet Division	24	-
3	DG Hajj Jeddah	2024-25	Incurrence of expenditure without calling tender	28	SAR 62,673
4	DG Hajj Jeddah	2024-25	Irregular reimbursement of medical charges	30	SAR 133,779
5	DG Hajj Jeddah	2024-25	Irregular issuance of cheque in favour of employee other than valid payee	22	SAR 471,283

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Annex-II (Para-2.7.9)

Discrimination in the fixation of the rental ceiling of the residences hired by the Mission for the employees of same pay scales at the same station under the same period

S. No.	Name of Employee	BPS	Wing	Monthly Rent (€)
1	Air Cdre Syed Bilal Saleem, D&AA	20	DA Section	5,500
2	Air Cdre Rizwan Ahmed, D&AA	20	DA Section	5,500
3	Ms. Sajeela Naveed, Press Counsellor	19	Information Wing	5,300
4	Ms. Arooj Mehwish Rizvi, TIC	19	Commercial Wing	5,129
5	Mr. Shafiq ur Rehman, TI(M), ANA	19	ANA Section	4,565
6	Mr. Kashif Jameel, Counsellor/HOC	19	Diplomatic Wing	4,500
7	Capt. Imran Javed, TI(M) PN, ANA	19	ANA Section	4,434
8	Gp Capt. Khalid Hayat Khan, ADP	19	ADP Section	4,430
9	Ms. Huzefa Khanum, DHM	19	Diplomatic Wing	4,300
10	Ms. Maryam Rehman, Counsellor (Pol)	19	Diplomatic Wing	3,700
11	Mr. Umer Younis, Second Secretary	17	Diplomatic Wing	3,000
12	Mr. Shehzad Ahmad Sajid, APS	17	Diplomatic Wing	1,957

S. No.	Name of Employee	BPS	Wing	Monthly Rent (€)
13	Mr. Abdul Razzaque, TS (F)	17	ADP Section	1,896
14	Mr. Naeem Ur Rehman, APS	17	Information Wing	1,600
15	Mr. Muhammad Hafeez Hameed, Assistant	17	Commercial Wing	1,593
16	Mr. Muhammad Imran, Accountant	16	Diplomatic Wing	2,232
17	M. Azeem Mian, APS	16	Diplomatic Wing	1,850
18	Mr. Ayaz Hussain, APS	16	UNESCO Wing	1,810
19	Mr. Rashid Mehmood, PA/Assistant	16	ANA Section	1,750
20	Mr. Mubasir Abbasi, Assistant	16	Information Wing	1,600
21	Mr. Zulfiqar Ali Jakhrani, Comm Assistant	16	Diplomatic Wing	1,195
22	Mr. Atif Khan, Steno Typist	15	Diplomatic Wing	1,750
23	Mr. Shabbir Ahmed, APS	15	Information Wing	1,600
24	Mr. Kashif Khan Qaisrani, Addl. Assistant	15	Diplomatic Wing	1,596
25	Mr. Sadam Hussain, Addl. Assistant.	15	Diplomatic Wing	1,596
26	MCPO Sajjad Ahmed, Accountant	15	ADP Section	1,400
27	FCPO Yaseen, Assistant	15	ADP Section	1,400
28	Sr. Tch. Tanweer Hussain, Asstt to ADP	13	ADP Section	1,700
29	Sr Tech Gul Fraz Mehmood, PA to DA	13	DA Section	1,559
30	Sr Tech Rizwan Sabir, PA to DAA	13	DA Section	1,518
31	Cpl Tech Muhammad Iqbal, Clrk to DAA	11	DA Section	1,505
32	Cpl Tech Ameer Haider, Driver to DAA	11	DA Section	1,050
33	Mr. Hamid Ali Khan, Driver to ANA	7	ANA Section	1,200

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Annex-III (Para-2.7.10)

Unauthorized cash withdrawal and non-adjustment of the advances from Imprest Account and usage of Mission's debit card for personal transactions by HoC

Voucher No. and Month	Amount €
01 of 07/2018	2000
01 of 09/2018	2000
01 of 10/2018	2000
09 of 12/2018	3000
07 of 01/2019	3000
09 of 02/2019	2000
14 of 03/2019	1500
Total	**15,500**

Annex-IV (Para-2.7.12)

Unjustified payment on account of utility charges and irregular fixation of room rent for the hostels

	PBFH		FOH	GIDSH	
	Electricity	**Sui Gas**	**Sui Gas**	**Electricity**	**Sui Gas**
Jul-24	333,843	415,535	1,419,710	4,212,253	111,930
Aug-24	3,152,240	378,772	1,266,500	2,772,903	763,290
Sep-24	5,040,122	363,968	803,680	1,639,761	1,237,740
Oct-24	6,821,357	392,927	481,040	759,771	1,872,980
Nov-24	817,371	463,719	31,340	374,983	649,230
Dec-24	1,237,281	623,796	472,510	246,962	883,750
Jan-25	1,593,615	596,558	486,740	1,117,017	1,912,560
Feb-25	1,187,489	605,070	447,130	643,912	733,130
Mar-25	2,124,569	524,198	436,260	369,522	716,090
Apr-25	765,695	505,609	392,040	468,873	562,050
May-25	1,462,138	423,126	304,210	836,583	545,300
Jun-25	1,847,384	342,815	285,740	1,213,083	472,040
	26,383,104	**5,636,093**	**6,826,900**	**14,655,623**	**10,460,090**

Electricity	41,038,727
Sui Gas	22,923,083
Grand Total	***63,961,810***

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Annex-V (Para-2.7.12)

Unjustified payment on account of utility charges and irregular fixation of room rent for the hostels

Sl. No.	Pay Scale	Single Room		Family Suite	
		Existing Rate	Revised Rate	Existing Rate	Revised Rate
1	17/18	110	110	220	220
2	19	110	213	220	426
3	20	110	248	220	496
4	21	110	275	220	550
5	22	110	296	220	592

Annex-VI (Para-2.7.13)

Non-submission of accounts of receipts and expenditure of PCW&EF and FIGOB to Finance Division

S. No.	Month	Receipts	Payments
1	Jul-24	225,836,600	12,080,417
2	Aug-24	180,332,795	11,221,001
3	Sep-24	110,786,195	147,599,130
4	Oct-24	47,026,756	22,884,046
5	Nov-24	217,131,211	8,836,312
6	Dec-24	109,813,719	5,930,085
7	Jan-25	78,092,359	21,865,928
8	Feb-25	43,371,621	39,270,975
9	Mar-25	88,745,114	2,257,945
10	Apr-25	2,614,001,883	3,166,486,480
11	May-25	49,829,672	35,535,481
12	Jun-25	27,668,878	28,012,439
Total		**3,792,636,803**	**3,501,980,239**

Annex-VII (Para-2.7.14)

Non-recovery of utility charges from the officers/officials

Sl. No.	Mission	Period of AIR	Para No	Amount (LC)	Remarks
1	Milan	2018-25	12	€ 1,314	Non-recovery of 25% utility charges from CG
2	Milan	2018-25	13	€ 1,749	Less deduction/non-deduction CG's 25%+ 1.42% share on account of gas charges
3	UN Geneva	2023-25	1	CHF 7,854	Non-recovery of 6% utility charges
4	Vienna	2023-25	4	€ 239	Non-Deduction of utility charges @ 2% each for Heating, Electricity, and Water in Temporary Accommodation Payment
5	Baghdad	2018-25	5	US$ 3,155	Non / less recovery on account of utility charges
			TOTAL	**€ 3,302, CHF 7,854 & US$ 3,155**	

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Annex-VIII (Para-2.7.15)

Non-recovery of security deposits for the hired accommodations

Sl. No.	Mission	Period of AIR	Para No	Amount (LC)	Remarks
1	UN Geneva	2023-25	8	CHF 11,415 & US$ 10,590	Non-recovery of security deposit from Mr. Umair Khalid, 3rd Secretary and Mr. Sumair Gul
2	Vienna	2023-25	3	€10,800	Loss to Public Exchequer due to Non-Refund of Security Deposit in respect of Mr. Shiraz Ali, Counselor
3	Singapore	2022-25	3	US$ 2,950	Non refund of security deposit in respect of Mr. Irfan-ullah, UDC
4	Houston	2023-25	12	US$ 6,150	Non-refund of security in respect of M/s Ghulam Shabbir Channa (US$ 1650), Shahzad Ahmed, Driver (US $ 3000) and Abdul Waheed, Driver (US $ 1500)
5	Los Angeles	2022-25	1	US$ 3,000	Non-recovery of Security Deposit in respect of Syed Qamar ul Hasan Bokhari, ex-Accountant
			TOTAL	**CHF 11,415, € 10,800 & US$ 22,690**	

Annex-IX (Para-2.7.19)

Irregular reimbursement of medical charges due to non-following of prescribed procedures and payment of inadmissible medical items / treatment charges

Sl. No.	Mission	Period of AIR	Para No	Amount (LC)	Remarks
1	Cairo	2023-25	2	EGP 361,836	Treatments availed without referral of AMA, reimbursement of claims forwarded directly to the Embassy instead of routing through AMA, availed medical treatment from private hospitals instead of govt. hospitals and reimbursement was made in cash etc.
2	Cairo (OM)	2023-25	1	EGP 130,753	Treatments availed without referral of AMA, reimbursement of claims forwarded directly to the Embassy instead of routing through AMA, availed medical treatment from private hospitals instead of govt. hospitals and reimbursement was made in cash etc.
3	Ankara	2023-25	1	TL 93,166	Treatments availed without referral of AMA, reimbursement of claims forwarded directly to the Embassy instead of routing through AMA, availed medical treatment from private hospitals instead of govt. hospitals and reimbursement was made in cash etc.

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4	Addis Ababa	2022-25	1	Birr375,465	Treatments availed without referral of AMA, reimbursement of claims forwarded directly to the Embassy instead of routing through AMA, availed medical treatment from private hospitals instead of govt. hospitals reimbursement was made in cash and no prescriptions of the dentist were attached etc.
5	Berlin	2023-25	13(a)	€ 7201	Medical treatment without authorization of HOC and referral of AMA.
6	Berlin	2023-25	13(b)	€ 467	Medical claims were made for the period after the posting of the officer and without claimant signature.
7	Tokyo	2023-25	9	¥ 299,810	Availed medical treatment without proforma-I & II and without doctor's prescription.
8	Colombo	2022-25	5	-	Availed medical treatment without referral of AMA and doctor's prescription.
9	Astana	2021-25	2	KZT2,456,407	Availed medical treatment without referral of AMA and without doctor's prescription.
10	Baghdad	2018-25	4	Rs. 1,547,403	Reimbursement made on account of medicines purchased on doctor's old prescription and without detail of medicine dose etc.
11	Baku	2024-25	4	AZN 1,600	Details of the dental treatment not mentioned.
12	Bishkek	2017-25	7	KGS 538,009	No referral of AMA, no authorization slips for AMA and reimbursement on previous prescriptions etc.
13	Manila	2023-25	9	US$ 360	Mission made payment to hospital but did not recovered the diet charges from the officers/officials.
14	Muscat	2023-25	6	OMR 27,982	Medicines were purchased on the basis of old prescriptions as well without prescriptions, in excess of prescribed medicines etc.
15	Kathmandu	2022-25	6	NRS 1,687,925	Availed medical treatment without referral of the AMA from the private hospitals.
TOTAL				**EGP 492,589,TL 93,166, Birr 375,465,€ 7,668, ¥ 299,810,KZT 2,456,407, Rs. 1,547,403,AZN 1,600, KGS 538,009,US$ 360, OMR 27,982& NRS 1,687,925**	

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Annex-X (Para-2.7.19)

Irregular reimbursement of medical charges due to non-following of prescribed procedures and payment of inadmissible medical items / treatment charges

Sl. No.	Mission	Period of AIR	Para No.	Amount (LC)	Remarks
1	Pretoria	2021-25	3	RND 24,549	Reimbursement on account of: food supplements, food grown, diet & liveries charges. inadmissible medical items i.e. Natura Rescne (Homeopathic Medicine), BP Monitor, Prelox Male Fertility (Herbal Medicine) etc.
2	Bucharest	2021-25	2	RON 3,244	Reimbursement on account of in-admissible medical items i.e. Skincare and cosmetics, laser teeth whitening package, Bio Derma- Photoderm Spray Bio Derma Sensibo H2o Water Nano 52.99 WP250 BUCAL (water flosser) and Vichy Dercos Shampoos etc.
3	Milan	2018-25	10	€ 17,654	Prescription slips from AMA or referred specialists Referral letters from the AMA • Details of medicines (name and quantity) • Nature of illness or treatment • Proper invoices from recognized medical service providers
4	Belgrade	2021-25	2	RSD 159,494	Reimbursement on account of: in-admissible medical items i.e. Vichy Liftactiv (a popular anti-aging skincare line from Vichy), Astaxanthin and supplements/cosmetics i.e. Vitamin B50, Solgar vit D3, Omega 3 caps, Biodermasensibio DS, Derma tix fabric, Derma tix ultra gel and Saxenda flex etc.
5	Berlin	2023-25	12	€ 136	Reimbursement on account of inadmissible dental treatment i.e. Überkronungeines Zahnes" (crowning of a tooth),
6	Singapore	2022-25	2	US$ 8,920	Reimbursement on account of: inadmissible dental treatment, inadmissible medical items, cosmetics, all skin Aesthetic related items and miscellaneous expenditures
7	Tashkent	2021-25	4	UZS 32,969,216 & US$ 1,462	Reimbursement on account of: inadmissible dental treatment i.e. Aesthetic restoration of teeth, Crowns of teeth, Metal ceramic bridge of teeth, inadmissible medical items i.e. Night support mouth guard, Trihapol and UnidoxSolutap etc. Cosmetics/supplements i.e. Moisturizer cream, Laser hair remover, Clear face lotion, Centurem vitamin, Acupuncture and shampoos

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Sl. No.	Mission	Period of AIR	Para No.	Amount (LC)	Remarks
8	Tokyo	2023-25	3	¥ 93,500	Re-imbursement on account of inadmissible medical items i.e. One Touch Acro Lancet, One Touch Acupuncture Lancet & One touch verio sensor, Rxfit shocks and Makeup B cream etc.
9	Tokyo	2023-25	10	¥ 53,930	Reimbursement on account of inadmissible medical items i.e. eyeglasses lenses
10	Colombo	2022-25	2	LKR425,983	Reimbursement on account of: Inadmissible dental treatment i.e. Dental appliances and fixation, Jaw aesthetics etc. Inadmissible medical treatment i.e. Sessions with Psychologist, Scar Removal Treatment etc. inadmissible medical items i.e. Package cost EL LSCS, Insulin Syringe, Ankle brace, Cast Padding, Gloves, Healing herb syrup, Dettol, Plaster and Bandage etc. Cosmetics treatment i.e. Hair growth serum, Cetaphil Mois Lotion, Bio Oil, GNC Women Hair, Skin, Nail, 21st century anti-acne and Bio oil etc.
11	Kuala Lumpur	2024-25	5	RM 9,318	Reimbursement on account of: Inadmissible dental treatment i.e. Toothcolour/ Adhesive, Reduction of dislocation of teeth , Restoration of tooth colour etc. inadmissible medical treatment i.e. Sperm preparation etc. inadmissible medical items i.e. Influenza vaccine, gloves, Surgical med. Appliances etc. Other items i.e. Bed Sheet Disp, Pillow case and blanket etc. Cosmetics i.e. Kalokanazyme Shampoo and Clamine lotion etc.
12	Manila	2023-25	3	PESOS 21,430	Reimbursement on account of: inadmissible medical items i.e. Gloves; powder, Kit; peripheral ins Syringe, , Prefilled syringe, Tube IV Line plum set, Cover tympanic thermos can, Gloves, Disinfecting curos strip, syringe, Cotton ball small etc. Other items i.e. Diaper Adult, Dipper, plastic, Slippers rubber male, Pillow etc.

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Sl. No.	Mission	Period of AIR	Para No.	Amount (LC)	Remarks
13	Bangkok	2024-25	2	Baht 103,961	Reimbursement on account of: inadmissible medical items i.e. C-Insole Custom Made, Leuk strip, Opsite Post-op, Dressing set Knife handle, Dressing set, Sterlie glove, Mask Health care and Disposable Syringe, disposable syringes) etc. Aesthetic Medication i.e. Glyco-A body lotion, Cerave Reparative hand cream and white Arbutin Cream, Cetaphil Pro AD derma skin restoring moisturizer, skin restoring wash and Medication Nizoral Shampoo etc. Other medical treatment i.e. Treatment for Obesity and eye testing etc.
	TOTAL	**RND 24,549,RON 3,244, € 17,790,RSD 159,494, US$ 10,382,UZS 32,969,216, ¥ 147,430,LKR 425,983, RM 9,318,PESOS 21,430, &Baht 103,961**			

Annex-XI (Para-2.7.20)

Excess and irregular payment on account of education subsidy

Sl. No.	Mission	Period of AIR	Para No	Amount (LC)	Remarks
1	Milan	2018-25	2	€ 20,300	Paid English as additional language (EAL) support package
2	Tashkent	2021-25	6	UZS 109,428,322	Paid lunch charges including VAT with education subsidy
3	Tokyo	2023-25	2	¥ 65,000	Paid inadmissible handling fee
4	Colombo	2022-25	25	LKR659,475	The officer relinquished the charge in January, 2025 whereas school fee was paid for May & June, 2025.
5	Astana	2021-25	7	KZT 4,392,186	Irregular payment on account of education subsidy (100% instead of 90%) and no evidence for payment of 10% share of the officers/officials
6	Bishkek	2017-25	21	US$ 2,790	Irregular payment of 100% education subsidy from government account
7	Bishkek	2017-25	22	US$ 7,593	Non-recovery of 10% share of education subsidy
8	Hanoi	2022-25	4	VND 90,720,000	Unauthorized payment of English as second language (ESL)
9	Bishkek	2017-25	20	US$ 11,700	Mission paid education subsidy in respect of daughter of 2nd Secretary twice for the same class i.e., grade-12, once for academic year 2017-18 and second time for the academic year 2018-19
	TOTAL	**€ 20,300,UZS 109,428,322, ¥ 65,000,LKR 659,475, KZT 4,392,186,US$ 22,083 & VND 90,720,000**			

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Annex-XII (Para-2.7.22)
Unjustified transfer of amount from Mission's fund to PCW&EF fund

Description	Amount in RND
Amount Paid in October 2023	286,953
Amount Paid in January 2024	569,037
Amount Paid in February 2024	123,963
Amount Paid in March 2024	1,000,000
Amount Paid in April 2024	500,000
Amount Paid in June 2024	800,000
Amount Paid in September 2024	500,000
Amount Paid in February 2025	500,000
Total	**4,279,954**

Annex-XIII (Para-2.7.23)
Irregular expenditure on account of maintenance of garden

Sl. No.	Mission	Period of AIR	Para No	Amount (LC)	Remarks
1	Tokyo	2023-25	11	Rs. 123,516	Unauthorized payment on account of maintenance of garden at embassy residence
2	Bangkok	2024-25	10	Rs. 45,103	Unauthorized payment on account of maintenance of garden at chancery
3	Chicago	2022-25	1	US$ 4,695	Unauthorized expenditure on maintenance of garden in excess of the prescribed ceiling
4	Los Angeles	2022-25	8	US$ 762	Unauthorized expenditure on maintenance of garden
			TOTAL	**Rs. 168,619 & US$ 5,457**	

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Annex-XIV (Para-2.7.24)
Irregular procurement of physical assets and services without observing PPRA

Sl. No.	Mission	Period of AIR	Para No	Amount (LC)	Remarks
1	Berlin	2023-25	16	€ 102,120	Mis-procurement of cleaning services for chancery building
2	Tokyo	2023-25	4	¥ 4,320,000	Mis-procurement of cleaning services for chancery building
3	Los Angeles	2022-25	7	US$ 6,250	Procurement of Furniture& fixture
4	Muscat	2023-25	7	OMR 10,111	Contract for cleaning charges, refreshment and hall charges.
			TOTAL		

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