



AUDIT REPORT
ON
THE ACCOUNTS OF
MINISTRY OF FOREIGN AFFAIRS
AUDIT YEAR 2023-24

AUDITOR-GENERAL 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 and its local formations for the FY 2022-23 as selected under Audit Plan 2023-24 and certain Missions abroad along with foreign formations of other Ministries for the FYs 2013-22, as selected under the Audit Plan 2022-23.

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-XIX as MFDAC.

The observations included in this report have been finalized in the light of discussions in the DAC meetings, where held.

There are certain audit paras which were also reported in last year's Audit Reports for the FYs 2015-16, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23. 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].

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

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ABBREVIATIONS AND ACRONYMS

AAO	Assistant Accounts Officer
AGP	Auditor-General of Pakistan
AIR	Audit and Inspection Report
AMA	Authorized Medical Attendant
APS	Assistant Private Secretary
BOG	Board Of Governors
BPS	Basic Pay Scale
CAO	Chief Accounts Officer
CG	Consulate General
CGA	Controller General of Accounts
Cd'A	Charge d' affairs
CHD	Compulsory Hajj Dues
CWA	Community Welfare Attaché
DA	Daily Allowance
DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
DG	Director General
DRA	Disparity Reduction Allowance
EA	Entertainment Allowance
E&D	Efficiency & Discipline
EMDF	Export Market Development Fund
FOH	Foreign Office Hostel
EOL	Extra Ordinary Leave
FA	Foreign Allowance
FAP	Foreign Aided Project
FIA	Federal Investigation Agency
FIGOB	Funds for Improvement of Government Owned Buildings
FIR	First Information Report
FMMA	Financial Management at Missions Abroad
FTR	Federal Treasury Rules
GFR	General Financial Rules
GOP	Government of Pakistan
GST	General Sales Tax
HOC	Head of Chancery
HOM	Head of Mission
HQ	Headquarters
IMC	Inter Ministerial Committee

IRS	Institute of Regional Studies
LC	Local Currency
LDC	Lower Division Clerk
LFP	Leave on Full Pay.
LHP	Leave on Half Pay
LPC	Last Pay Certificate
LPR	Leave Preparatory to Retirement
MFDAC	Memorandum For Departmental Accounts Committee
MOFA	Ministry of Foreign Affairs
MOP&HRD	Ministry of Overseas Pakistanis & Human Resource Development
MOH&U	Ministry of Hajj & Umrah
MORA&IH	Ministry of Religious Affairs & Interfaith Harmony
NADRA	National Data Base & Registration Authority
NBP	National Bank of Pakistan
NOC	No Objection Certificate
OPAP	Office of Pilgrims Affairs of Pakistan
PAC	Public Accounts Committee
PAHIC	Pakistan High Commission
PAO	Principal Accounting Officer
PAREP	Pakistan Permanent Representative
PCW&EF	Pakistan Community Welfare & Education Fund
PFM	Public Finance Management
PLA	Personal Ledger Account
PM	Prime Minister
POL	Petroleum, Oil & Lubricant
POVs	Pakistan Online Visa System
PPRA	Public Procurement Regulatory Authority
PWF	Pilgrim Welfare Fund
SAPSA	Special Assistance Program for South Asia
SAR	Special Audit Report
SMC	Senior Management Course
TA	Travelling Allowance
TDAP	Trade Development Authority of Pakistan
UDC	Upper Division Clerk
VAT	Value Added Tax

FOREIGN CURRENCIES SYMBOLS / ABBREVIATIONS

Symbol	Name of Currency	Exchange Rate (Rs)
£	Pound Sterling	357
€	Euro	305
Rs	Pakistan Rupee	1
US\$	United States Dollar	281
AED	Emirati Dirham	77
CZK	Czech Republic	12
A\$	Australian Dollar	184
NZ\$	New Zealand Dollar	170
IDR	Indonesian Rupee	0.018
NR	Nepali Rupee	2.10
LKR	Srilankan Rupee	0.88
BHT	Thai Bhat	8
QR	Qatri Riyal	77
CFA	Senegal Franc	0.46
ZLT	Polish Zloty	70
DKK	Danish Krone	41
SAR	Saudi Arab Riyal	75
KSH	Kenyan Shilling	1.72
S\$	Singaporean Dollar	209

EXECUTIVE SUMMARY

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

During the Audit Year 2023-24, the Directorate General Audit (Foreign & International) planned audit of 63 formations that included 01 Financial Attest Audit, Compliance with Authority Audit of 14 local formations and 45 Pakistan Missions abroad, 01 Thematic Audit, 01 Special Study and 01 Impact Audit with 1,230 person-days. Accordingly the audit of MOFA HQs and its 13 local formations alongwith 01 Certification Audit was conducted by this Directorate General during the current Audit Year. However, due to budgetary constraints the mission audit teams for FY 2022-23 could not proceed for mission audit assignments in time and audit was not completed till finalization of this report. The audit findings would therefore be incorporated in Audit Report for the year 2024-25.

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 Audit Report. Amount held under observations in these cases is Rs 6,654.955 million.

Scope of Audit

Total expenditure of Ministry of Foreign Affairs for the FY 2022-23 was Rs 32,355 million and of missions abroad for the FYs 2013-22 was Rs 30,928 million. The expenditure audited was Rs 47,143 million.

Recoveries at the Instance of Audit

Recovery of Rs 298.405 million has been pointed out in this report and an amount of Rs 21.990 million has been recovered and verified till finalization of the report.

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

At the instance of Audit, Ministry of Foreign Affairs hired the services of a development consultant firm for repair/maintenance and construction works of the Ministry and its allied buildings. Further, the Ministry has got enhanced the cash payment limit of Rs 5,000 per transaction to US\$ 500 per transaction from Finance Division for Pakistan's Missions.

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.

Key Audit Findings:

1. Non-production of record¹;
2. Overpayments / non-adjustment of TA/DA advances²;
3. Overpayment of pay & allowances³;
4. Mis-procurement of physical assets⁴;
5. Cash payments instead of payment through crossed cheques⁵;
6. Non-refund of security deposits of hired residences⁶;
7. Non-refund of Value Added Tax from host governments⁷;

¹ 1.5.1

² 1.5.6, 1.5.7, 1.5.10, 1.5.12, 1.5.16, 2.4.2

³ 1.5.11, 1.5.13, 1.5.14, 1.5.17, 2.4.1

⁴ 1.5.19, 5.4.1, 6.4.7

⁵ 5.4.2, 6.4.8, 6.4.23

⁶ 1.5.8, 2.4.3, 4.4.2

⁷ 1.5.26, 3.4.1, 4.4.1

8. Irregular expenditure out of Sumptuary Allowance in Missions abroad⁸;
9. Irregularities in expenditure on account of medical charges⁹;
10. Irregular expenditure out of PCW&EF / FIGOB¹⁰;
11. Non-reconciliation of accounts in Missions abroad¹¹;
12. Loss due to vacant embassy residence¹²; and
13. Cases of embezzlement of funds¹³.

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 provision of record to audit team(s);
2. Prompt recovery / adjustment of TA/DA
3. Prompt recovery of Government dues and credit of the recovered amount into Government Treasury;
4. Observance of PPRA rules in letter & spirit;
5. Payments through crossed cheques instead of cash;
6. Refund of security deposits from the landlords / responsible officers/officials;
7. Timely refund of Value Added Tax from host governments;
8. Compliance of prescribed rules for reimbursement of Sumptuary Allowance;
9. Compliance of medical re-imburement rules need to be ensured;
10. Rules for expenditure out of PCW&EF / FIGOB needs to be followed in letter and spirit;
11. Reconciliation of accounts with banks in Missions abroad needs to be ensured;
12. Ensure not to retain vacant embassy residences;

⁸ 1.5.37

⁹ 1.5.5, 1.5.9

¹⁰ 1.5.24, 1.5.27, 1.5.28, 1.5.29, 1.5.35, 1.5.39, 2.4.4

¹¹ 1.5.20, 6.4.16, 6.4.20, 6.4.25

¹² 1.5.21, 1.5.22

¹³ 6.4.1, 6.4.2, 6.4.3, 6.4.4

13. Strengthen the internal / financial controls to minimize the chances of embezzlement; and
14. The financial rules contained in FMMA Vol-I & II are out dated and need revision in consultation with Finance Division.

CHAPTER 1 MINISTRY OF FOREIGN AFFAIRS

1.1 Introduction

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

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

Table-1 Audit Profile-Ministry of Foreign Affairs

(Rupees in millions)

Sl. No.	Description	Total Nos.	Audited	Amount held under observation FY2022-23
1	Ministry and its Formations	137	59	2,739.211
2	Assignments Accounts(excluding FAP)	01	01	-
3	Authorities / Autonomous Bodies etc. under the PAO	02	02	-

1.2 Sectoral Analysis

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

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

To achieve these goals, the Ministry was provided a budget of approximately Rs 32.355 billion during FY 2022-23 to cater to the needs of MOFA (HQ) and 123 Missions abroad.

Pension payments for officers and staff are released only after clearance of all audit objections and other recoveries. Some cheques, especially of tax deducted at source from vendors, remain outstanding till the end of the Financial Year. There needs to be coordination between administrative section, DDO and office of Chief Accounts Officer for timely submission of cheques in state treasury. This also demonstrates non-reconciliation between different wings of the Ministry. Monthly reconciliation between administrative wing and office of Chief Accounts Officer is required for appropriate

adjustments. Monthly adjustments with other ministries for payments made in Missions abroad would allow for greater transparency in expenditure and accounting.

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

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

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

1.3 Classified Summary of Audit Observations

Audit observations amounting to Rs 2,739.211 million were raised as a result of this audit. This amount also includes recoverable of Rs 145.449 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rupees in millions)

Sl. No.	Classification	Amount
1	Non-production of record	34.200
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Irregularities / Overpayments	0
	A- HR / Employees relates irregularities	192.365
	B- Procurement related irregularities	9.565
	C- Management of Accounts with Commercial Banks	32.066
4	Value for money and service delivery issues	27.901
5	Others	2442.777
	Total	2738.874

1.4 Brief comments on the status of compliance with PAC directives

Year of Audit Report	Total Paras	Compliance Received	Compliance not Received	Percentage of Compliance
1986-87	11	4	7	36
1987-88	5	3	2	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	3	23	12
2001-02	25	20	5	80
2002-03	20	7	13	35
2003-04	25	8	17	32
2004-05	47	22	25	47
2005-06	34	3	31	9
2006-07	23	8	15	35
2007-08	17	6	11	35
2009-10	52	28	24	54
2010-11	47	14	33	30
2013-14	05	0	05	0
2015-16	25	1	24	4
2017-18	18	15	03	83
2018-19	45	12	33	27
2019-20	32	18	14	56
Total	725	240	485	33

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

1.5 AUDIT PARAS

Non-Production of Record

1.5.1 Non-production of record

According to Section 14 of the Auditor-General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001, the Auditor-General shall, in connection with the performance of his duties under this Ordinance, has the authority to require any accounts, books, papers and other documents which deal with or form the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. Further, Section 14(3) of the said Ordinance states that any person or authority hindering the functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person(s).

During audit of Embassy of Pakistan, Tehran for the FYs 2018-22, following record was not produced to Audit despite repeated requests;

S.N	Description	Period	Amount (US\$)	Amount (Rs)
1.	Grant to Pakistan Embassy International School & College Tehran	December, 2017	120,000	34,200,000

Audit is of the view that non-production of record was violation of section 14 of AGP Ordinance 2001 and raised suspicion regarding authenticity of expenditure / payments.

The matter was reported to the management in February 2023.

DAC, in its meeting held on 19.01.2024, directed for provision of record. No further progress was reported till finalization of this report.

Audit recommends to fix responsibility against the person(s) at fault besides provision of relevant record.

[Para-3 Tehran 2018-22]

Irregularities/ Overpayments

A- HR/ Employees related irregularities

1.5.2 Unauthorized payment of 10% share of Education Subsidy – Rs 60.813 million

According to Para 5.6.1 of FMMA Vol-II, Education Subsidy at Mission abroad will be admissible at 90% of actual cost of education.

During audit of Pakistan's Missions abroad for the FYs 2018-22, it was observed that various mission made 100% payment on account of Education Subsidy to the officers instead of 90% as stipulated under the rules. Hence, the missions made excess payment of Rs 60.813 for education subsidy. The detail is as under:

Sl. No.	Name of Mission	Period of AIR	AIR Para No	Amount (LC)	Amount (Rs)
1	Jakarta	2018-22	11	US\$ 6,947	1,945,160
2	Kathmandu	2018-22	07	US\$ 15,089.4	4,225,032
3	Kathmandu	2018-22	08	US\$ 21,530	6,028,400
4	Paris	2019-22	04	€ 10,350	3,156,750
5	Paris	2019-22	05	€ 149,043	45,458,115
TOTAL					60,813,457

Audit is of the view that weak internal controls resulted in unauthorized payment of Rs 60.813 million on account of Education Subsidy.

The matter was reported to the management on April 2023.

DAC, in its meeting held on 20.12.2023, directed the management to get the record verified from Audit. No further progress was reported till finalization of this report.

Audit recommends to recover excess payments from the officers under intimation to Audit.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2017-18, 2018-19, 2019-20 & 2020-21 vide para number 2.4.13, 2.4.21, 1.1.4 & 1.1.4respective having financial impact of Rs 47.307 million. Recurrence of same irregularity is a matter of serious concern.

1.5.3 Unauthorized expenditure on account of contingent paid staff – Rs 49.439 million

Para 11(A) (vi) of the Revised System of Financial Control and Budgeting, 2006 states that the Financial Adviser shall submit proposals for appointment of contingent paid staff to the Additional Finance Secretary (Expenditure) for approval.

During audit of Pakistan’s Missions abroad for the FY 2019-22, it was observed that the Missions appointed contingent paid staff and incurred expenditure of Rs 49.439 million on account of payment of salaries to contingent paid staff. However, appointment of such staff was unauthorized as approval was not obtained from the Finance Division. Detail is as under:

Sl. No.	Name of Mission	Period of AIR	AIR Para No	Amount (LC)	Amount (Rs)
1	London	2021-22	16	£ 104,256	38,474,064
2	Paris	2019-22	3	Rs 10,965,051	10,965,051
TOTAL					49,439,115

Audit is of the view that appointment of contingent paid staff without approval of the Finance Division was unauthorized.

The matter was reported to the management in November 2022. The management replied that the case for regularization of expenditure on contingent paid staff had already been taken up with the Ministry for approval from Finance Division.

DAC, in its meeting held on 19.01.2024, directed for regularization of unauthorised expenditure on account of contingent paid staff from Finance Division. No further progress was reported till finalization of this report.

Audit recommends to refer the matter to Finance Division for consideration.

1.5.4 Unauthorized inclusion of AC, heating and other allied charges in rent – Rs 13.616 million

According to Para 8.12.1 of FMMA Vol-II, it is a universal practice for landlords to assess rents of their buildings inclusive of all taxes levied by the local Government or authorities on the property. Such taxes, other than service taxes are, therefore, not payable by Missions on account of the buildings rented by them.

During audit of Embassy of Pakistan, Copenhagen for the FYs 2019-20, it was observed that mission paid rent of residential accommodation for the mission employees alongwith charges that were not admissible under the rules. Upon translation of some rental invoices in respect of Accountant, APS & Driver, it was noticed that the payments of rent were being made inclusive of AC, heating, kitchen appliances etc. The detail of inadmissible rent amounting to Rs 13.616 million is at ***Annex-I***.

Audit is of the view that due to non-compliance of rule, unauthorized payment amounting to Rs 13.616 million was made on account of rent inclusive of AC, heating and other allied charges.

The matter was reported to the management in February 2023.

DAC, in its meeting held on 19.01.2024, directed the Ministry for verification of record. No further progress was reported till finalization of this report.

Audit recommends to recover unauthorized payment from the officials under intimation to Audit, besides provision of lease agreements.

[Para-22 Copenhagen 2019-22]

1.5.5 *Inadmissible reimbursement of medical treatment charges – Rs 10.866 million*

According to Para 6.31.1 (a)(b) of FMMA Vol-II, claims for reimbursement shall be submitted to the Head of Mission supported by a copy of prescription from the AMA, Bills/Cash Memos/Invoices, in original, referral letter and the list of medicines, drawn up by the official, as per revised Proforma-II.

Further, according to OM No. F3.6(1)R-10/2010-171-2011 dated 24.03.2011 issued by Ministry of Finance (Regulation Wing) in consultation with Ministry of Health, the list of chronic diseases for reimbursement of amount spent on medical treatment is provided.

During audit of Pakistan's Missions abroad for the FYs 2017-22, it was observed that various Missions incurred expenditure on account of reimbursement of inadmissible medical charges pertaining to consultation and treatment of officers. The detail is as under;

Sl. No.	Name of Mission	Period of AIR	AIR Para No	Amount (LC)	Amount (Rs)	Remarks
1	Canberra	2017-22	22	A\$ 15,450	2,827,350	treatment Stem Cell
2	Tehran	2018-22	07	US\$ 1,276	357,280	cosmetic surgery (Skin growth surgery)
3	Sydney	2017-22	06	A\$ 2,401	439,383	reimbursement cost of medical charges in respect of different officers /officials which not allowed under the rule
4	Bangkok	2018-22	08	BHT 660,252	2,295,574	Unauthorized drawl of medical examination and medicine charges
5	Berlin	2019-22	08	€ 15,536	4,738,480	irregular payment on account of medical charges
6	Berlin	2019-22	22	€684	208,197	Unauthorized payment of dental crowning
TOTAL					10,866,264	

Audit is of the view that non-compliance of rules resulted in unauthorized reimbursement of medical charges.

The matter was reported to the management in August 2023.

DAC, in its meetings held on 14.11.2023 & 19.01.2024, directed the Ministry to effect recovery of inadmissible items after verification of record. No further progress was reported till finalization of this report.

Audit recommends to recover inadmissible reimbursement from the officers under intimation to Audit.

1.5.6 Unauthorized payment on account of airfare – Rs 10.597 million

According to Para 10.24.1 of FMMA Vol-II, PIA service should be utilized in all cases where its services operate on part or whole of the route to the destination. In cases where travel has to be performed by a foreign carrier for the sector not covered by PIA, the booking is required to be arranged through PIA.

According to Sl. No. 10.2.1 of FMMA Vol-II, the officers/officials will travel (i) in the case of journeys between Pakistan and foreign countries, the route approved for the particular journey (ii) In the case of journeys between one foreign country and another, the standard route for journeys between the two countries.

During audit of MOFA (HQ), Islamabad for the FY 2022-23, it was observed that Ministry/Missions paid an amount of Rs 10.597 million (Rs 6,381,851, CZK 229,249, A\$ 3,360 and US\$ 2,763) on account of airfares/cost of air tickets to various officers/officials upon their posting /transfers from MOFA (HQ) to Missions abroad and vice versa, who travelled on unapproved routes. Further, in cases where Finance Division issued conditional NOCs, the difference of airfare due to deviation of approved route and availing of non-carrier was also not recovered from the officers/officials. The details of unauthorized payment on account of cost of air tickets/airfare is at ***Annex-II***.

Audit is of the view that due to weak internal and financial controls, Ministry made excess payments on account of airfares/non-national carrier due to deviation from approved routes where NOC was granted by Finance Division.

The matter was reported to the management in December 2023.

DAC, in its meeting held on 24.01.2024, directed the Ministry to effect recovery of difference of airfare from the concerned. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-28, 42, 45, 54, 62 & 67 MOFA (HQ), 2022-23)
(Para-14 Canberra 2017-22)

1.5.7 Excess payment of 06 days joining time DA to officers / officials – Rs 7.459 million

According to Para 10.20.7 FMMA Vol-II, only 50 percent Daily Allowance is admissible to the officials of the Mission where residential accommodation is available during joining time at the station of posting. The officials themselves are not authorized to vacate or occupy residential accommodation.

During audit of Pakistan's Missions abroad for the FYs 2017-22, it was observed that various Missions made excess payments of Rs 7.459 million (US\$ 26,543.89) to officers / officials upon their transfer from Missions to HQs. The detail is as under;

Sl. No.	Name of Mission	Period of AIR	Para No AIR	Amount (US\$)	Amount (Rs)
1	Manchester	2019-22	03	2,574	723,294.00
2	Manchester	2019-22	23	1,417.50	398,317.50
3	Sydney	2017-22	10	1,995	560,595.00
4	Dublin	2017-22	11	1,836	515,916.00
5	Dublin	2017-22	30	2,214	622,134.00
6	Khartoum	2019-22	10	8,857.39	2,488,926.59
7	Berlin	2019-22	19	5,925	1,664,925.00
8	UN New York	2020-22	21	1725	484,725.00
TOTAL				26,543.89	7,458,833.09

Audit is of the view that violation of the prescribed rules resulted into overpayment of DAs amounting to Rs 7.459 million.

The matter was reported to the management in February, 2023.

DAC, during its meeting held on 20.12.2023, directed to provide relevant record for verification. No further progress was reported till finalization of this report.

Audit recommends to recover the overpayments from officers under intimation to Audit.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2017-18, 2018-19, 2019-20, 2021-22 & 2022-23 vide para number 2.4.11, 2.4.20, 1.1.3, 2.5.5 & 1.5.6 respectively having financial impact of Rs. 43.839 million. Recurrence of same irregularity is a matter of serious concern.

1.5.8 Non-recovery of security deposit – Rs 6.877 million

According to Para 8.6.1(a) of FMMA Vol-II, Pakistani Missions abroad are required to ensure recovery of the security deposits from the landlord at the time of vacation of accommodations occupied by the officers/officials.

During audit of Pakistan's Missions abroad for the FYs 2017-22, it was observed that various Missions made payment on account of security deposit for the rented accommodation for the officers. However, upon vacancy of the premises, the officers did not refund the security deposits as required under the above mentioned rule. The details are as under;

Sl. No.	Name of Mission	Period of AIR	AIR Para No	Amount (LC)	Amount (Rs)
1	Chicago	2018-22	10	US\$ 7,000	1,960,000
2	UN New York	2020-22	24	US\$2,200	616,000
3	Paris	2019-22	29	€ 14,100	4,300,500
				TOTAL	6,876,500

Audit is of the view that weak internal controls resulted in non-recovery of security deposit from the officers.

The matter was reported to the management in August 2023.

DAC, in its meetings held on 23.11.2023 & 19.01.2024, directed the management to effect recovery in case of Chicago and get the record verified by Audit in rest of the cases. No further progress was reported till finalization of this report.

Audit recommends to recover outstanding amount from the officer under intimation to Audit.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2018-19, 2019-20, 2021-22 & 2022-23 vide para number 2.4.26, 1.1.10, 2.5.8 & 1.5.2 respectively having financial impact of Rs 15.041 million. Recurrence of same irregularity is a matter of serious concern.

1.5.9 Inadmissible reimbursement of medical items – Rs 5.166 million

According to Para 6.31.1 b (c) of FMMA Vol-II, multivitamins, food supplements, soap for skin disease, Dettol/Dettol soap/Dettol cream Soap, Shampoo, Sliming tonic/sliming diet, Infertility treatment etc are not medical items.

During audit of Pakistan's Missions abroad for the FYs 2017-22, it was observed that various Missions incurred expenditure of Rs 5.166 million on account of reimbursement of inadmissible medical items. The detail is as under;

Sl. No.	Name of Mission	Period of AIR	AIR Para No	Amount (LC)	Amount (Rs)
1	Canberra	2017-22	27	A\$9,430.29	1,725,743
2	Brussels	2018-22	01	€ 2,630	802,150
3	Tehran	2018-22	8	IR 16,038,636	105,855

4	Wellington	2017-22	11	NZ\$ 5184.8	886,601
5	Jakarta	2018-22	12	IDR 22.982 million	410,459
6	London	2021-22	4	£ 3,479.95	1,235,382
TOTAL					5,166,190

Audit is of the view that non-compliance of rules resulted in unauthorized reimbursement of medical items.

The matter was reported to the management in August 2023.

DAC, in its meetings held on 11.01.2024 & 19.01.2024, directed the Ministry to effect recovery of inadmissible items after verification of record. No further progress was reported till finalization of this report.

Audit recommends to recover inadmissible reimbursement from the officers under intimation to Audit.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2017-18, 2018-19 & 2021-22 vide para number 2.4.17, 2.4.22 & 2.5.6 respectively having financial impact of Rs 39.651 million. Recurrence of same irregularity is a matter of serious concern.

1.5.10 Unauthorized payment on account of six days enroute joining time DA – Rs 6.180 million

As per Ministry's circular No. Rules-5/11/2012 dated 28.05.2015, "the Prime Minister has approved 06 days joining time of Ambassador at a third station, en-route their place of posting". According to Para 10.2.1 of FMMA Vol-II, the officers/officials will travel (i) in the case of journeys between Pakistan and foreign countries, the route approved for the particular journey (ii) In the case of journeys between one foreign country and another, the standard route for journeys between the two countries.

During audit of MOFA (HQ), Islamabad for the FY 2022-23, it was observed that Ministry/Missions paid an amount of Rs 6.180 million (US\$ 16,524, DH 6,134 and SRLs 12,543.75) to various Ambassadors on account of six day's joining time DA for spending joining time at places other than places falling on approved routes. The details are at **Annex-III**.

Audit is of the view that due to weak internal and financial controls, Ministry made unauthorized payment of enroute joining time DA to various Ambassadors.

The matter was reported to the management in December, 2023. The management replied that in some cases, approval of Finance Division for deviation of route had been obtained, however, difference of airfare and DA would be recovered.

Dakin its meeting held on 24.01.2024, directed the Ministry to recover the overpayment.

Audit recommends compliance of DAC directive.

(Para-27, 37, 41, 43, 53, 55, 65 & 80 MOFA (HQ), 2022-23)

1.5.11 Unauthorized double payment of pay and allowances at MOFA (HQ) – Rs 5.838 million

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 of MOFA (HQ), Islamabad for the FY 2022-23, it was observed that one officer and one official continued drawing their pay and allowances at MOFA (HQ) while they were posted abroad. Hence, they were drawing double payment of pay and allowances amounting to Rs 5.838 million as detailed below:

Sl. No	Particulars of payment	Amount (Rs)
1.	Mr. Mubasher Ahmed, Deputy Director posted to Paresp Berlin. He relinquished the charge at MOFA (HQ) on 2.10.2020 and assumed the charge in Mission as First Secretary on 11.10.2020. He continued drawing pay & allowances from the Mission till his posting back to the HQ on 23.07.2023. His pay at Headquarters continued w.e.f. 02.10.2020 to 30.06.2023 (33 months)	4,523,505
2.	Mr. Shahid Shamoan, LDC who was posted to Embassy of Pakistan at Washington. He was relieved of his duties in the Ministry on 02.09.2021 and joined the Mission on 10.09.2021. His pay at Headquarters	1,314,862

	continued w.e.f 02.09.2021 to 30.06.2023 (27 months)	
	TOTAL	5,838,367

Audit is of the view that payment of pay and allowances at headquarters during the posting abroad was double payment which reflected weak internal and financial controls.

The matter was reported to the management in December, 2023. The management accepted the recovery and committed to effect the same.

DAC, in its meeting held on 19.01.2024, directed the Ministry to recover the overpayment. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-29 & 72, MOFA (HQ), 2022-23)

1.5.12 Non-recovery from officer of TA/DA due to non-submission of TA bill – Rs 4.135 million

According to S. No. 66 of schedule of Financial Management and Powers of Principal Accounting Officers Regulations, 2021 (i) where no TA advance was drawn: PAO has full powers to condone time barred case of TA/DA bill submission. (ii) where TA advance was drawn: TA adjustment bill should be submitted within six months of the date of performance of journey by the government servant, failing which the advance will be recovered.

During the audit of the MOFA (HQ), Islamabad for the FY 2022-23 it was observed that Ministry/Mission paid TA/DA advances amounting to Rs 4.135 million to the Mr. Yasir Iqbal Butt, counselor upon his transfer from PAREP Bangkok to C.G Toronto but the officer did not submit the TA/DA adjustment bill within the prescribed time limit. The details of TA/DA advance paid are as under:

Sl. No	Vr. No. / Date	Description	Amount (LC)	Amount (Rs)
1	50 of 3/2023 (Toronto)	70% transportation charges	US\$ 7,245	1,885,873.50
2	34 of 9/2021 (Bangkok)	Air-Ticket	Baht 272,000	1,407,784.96
3	28 of 10/2021 (Toronto)	70% inland transportation charges	US\$1,322.87	226,144.63

4	28 of 10/2021 (Toronto)	06 days joining time DA	US\$3,135	535,928.25
5	28 of 10/2021 (Toronto)	30% transit DA	US\$156.75	26,795.95
6	34 of 9/2021 (Bangkok)	Transfer grant	US\$315.29	52,480.02
TOTAL				4,135,007.31

Moreover, Chief Accounts Officer vide letter No. Ad-III/3784-Vol-II/TR5242 dated 12.05.2023 informed the Ministry that the case was time barred.

Audit is of the view that due to weak internal and financial controls, Ministry failed to get the adjustment of TA/DA bill till the date of audit.

The matter was reported to the management in December, 2023.

DAC, in its meeting held on 19.01.2024, directed the Ministry to effect recovery from the officer. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-68, MOFA (HQ), 2022-23)

1.5.13 Unauthorized payment of Disparity Reduction Allowance – Rs 4.678 million

According to Finance Division letter No. F. No. 14(1)R-3/2021-90 dated 03.03.2021, Federal government grant of Disparity Reduction Allowance (DRA) @ 25% of the basic pay of basic pay scales 2017 w.e.f. 01.03.2021. This allowance shall be admissible to civil employees in BPS 1-19 of the Federal Government (including employees of the Federal Secretariat and attached departments). Further, according to Finance Division letter No. F. No. 14(1)R-3/2021-69 dated 23.02.2022, Federal government grant of DRA @ 25% of the basic pay of basic pay scales 2017 w.e.f. 01.03.2022. This allowance shall be admissible to civil employees in BPS 1-19 of the Federal Government, (including employees of the Federal Secretariat, attached departments and subordinate offices).

During audit of Institute of Regional Studies, Islamabad for the FYs 2020-22, it was observed that the management made payment of Rs 4.678 million on account of DRA, 2021 and 2022. However, the allowance was not admissible to the employees of IRS as it is an autonomous body and not covered under the FD policy. The detail is as under;

SL.	Brief Particular	Amount
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No		(Rs)
1	Disparity Reduction Allowance, 2021	3,900,565
2	Disparity Reduction Allowance, 2022	777,284
TOTAL		4,677,849

Audit is of the view that payment of DRA in violation of rules resulted in loss of Rs 4.678 million to the national exchequer.

The matter was reported to the management in April, 2023. The management replied that Finance Secretary is member of Board of Governors (BOG) and payment was made with the approval of BOG. The reply is not tenable as according to clarification vide para 5 (i & iii) of Finance Division OM No. 4(3)R-4/2011 dated 23.01.2024, the presence of a representative of Finance Division on the Board of an autonomus / semi autonomus / corporate bodies does not constitute consultation with Finance Division. Such consultation is required to be undertaken as per prescribed procedure. Further, pays, allowances and their revision of all government employees including those employed in autonomous / semi autonomous / corporate bodies requies prior approval of Finance Division.

DAC, in its meeting held on December 07, 2023, directed the Institute/Ministry to get the matter clarified from Finance Division and effect recovery accordingly. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

[Para-6 IRS 2020-22]

1.5.14 Unauthorized payment on account of Special Allowance – Rs 1.627 million

According to Finance Division Regulation Wing O. M. No. F. 10(2)R-3/2012 dated 06.03.2013, the federal government granted special allowance @ 20% to the employees working in the Federal Ministries/Divisions only.

During audit of Foreign Service Academy, Islamabad for the FYs 2020-22, it was observed that management made payment of Rs 1.627 million on account of 20% Special Allowance to its officials / officer. However, the allowance was not admissible to the employees of Foreign Service Academy as it is an autonomous body and not covered under the FD policy. The detail is at **Annex-IV**.

Audit is of the view that payment of Special Allowance in violation of rules resulted in unauthorized payment of Rs 1.627 million.

This reflects weak internal and financial controls.

The matter was reported to the management in February, 2023. The management in its reply stated that in accordance with the Service Rules of the Academy, which were adopted by the Board of Governors at its third meeting of BOG held on September 13, 1992, “the employees of the Foreign Service Academy are entitled to receive pay and allowances as admissible to the employees of Federal Government reviewed from time to time”.

DAC, in its meeting held on December 07, 2023, directed the Institute/Ministry to get the matter clarified from Finance Division and effect recovery accordingly. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-4, FSA 2022-23)

1.5.15 Non-initiation of action for misappropriation – Rs 1.231 million

According to Rule 23 of GFR Vol-I, every Government officer should realize fully and clearly that he would 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 MOFA (HQ), Islamabad for the FY 2022-23, it was observed that as per official’s self-explanatory note dated 20.10.2021 Mr. Aamir Khan, Accountant, confessed the misappropriation of Rs 1.231 million (€ 3,945) against him. However, no action was taken against the official by the Ministry.

Audit is of the view that non-initiation of action for recovery of admitted misappropriated amount of Rs 1.231 million was negligence on part of the Ministry.

The matter was reported to the management in December, 2023.

DAC in its meeting held on 19.01.2024 directed for recovery from the official.

Audit recommends compliance of DAC directives besides taking punitive action against the official.

(Para-86, MOFA (HQ), 2022-23)

1.5.16 Irregular excess payment of transportation charges – Rs 1.165 million

According to Annexure X of FMMA Vol-II, it has been decided that fresh quotations be called for from Pakistan Missions abroad for approval of the Ministry and concurrence of the CAO's office. In view of the above, the Missions are requested to send three quotations on the prescribed proforma. The Head of Mission will sign the proforma and record a certificate that the rates quoted by the firms are most economical, reasonable and conformity with the local market rates.

During audit of High Commission of Pakistan, Canberra for the FYs 2017-22, it was observed that the Mission made payment of A\$ 12,356 on account of transportation charges with the approval of HOM instead of the Ministry. Further, the approval accorded by the HOM was for an amount of A\$ 8,193, hence, the officer was made excess payment of Rs 1.165 million (A\$ 4,163).

Moreover, the officer was also paid A\$ 2,205 on account of transportation charges of personal effects from Karachi seaport to residence in Islamabad vide Vr. No. 75/July 2018. However, the amount for transportation charges from Karachi to Islamabad was already included in the previous bill, hence, resulting in overpayment of A\$ 2,205. Further as per FMMA-II 10.14.1(c), the inland transportation charges within Pakistan were required to be paid in Rs instead of foreign currency.

Audit is of the view that non-adherence to the provisions of FMMA resulted in irregular excess payment of Rs 1.165 million [A\$ 6,368 (A\$ 4,163+ A\$ 2,205) @ Rs 182.90].

The matter was reported to the management in August, 2023.

DAC, in its meeting held on 19.01.2024, pended the para for want of officer's response. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure and recovery of overpaid amount from the concerned officer.

[Para-20 Canberra 2017-22]

1.5.17 *Unauthorised payment of pay and allowances during leave period – Rs 1.094 million*

According to Finance Division (Regulation Wing) U.O No.1(1)R-4/2017 dated 03.07.2020, during leave on half Pay, the personal availing leave will be allowed half pay and no Conveyance Allowance will be allowed. Rule 9 of Revised Leave Rules, 1980, stipulates that extraordinary leave is granted without pay.

During audit of MOFA (HQ), Islamabad for the FY 2022-23, it was observed that Ministry granted LFP, LHP, EOL and medical leave to its officers/officials and paid full pay and Conveyance Allowance during leave period. This resulted in excess and unauthorized payment of Rs 1.094 million. The details of excess and unauthorized payments are at ***Annex-V***.

Audit is of the view that due to weak internal and financial controls, Ministry made payment of Rs 1.094 million on account of pay and Conveyance Allowance during leave period.

The matter was reported to the Management in Decmeber, 2023. The management admitted the irregularity and committed to effect recovery.

DAC, in its meeting held on 24.01.2024, directed the Ministry to effect recovery from the concerned officers / officials. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-40, 57, 58, 63 & 69, MOFA (HQ), 2022-23)

B- Procurement Related Irregularities

1.5.18 Irregular purchase of gifts – Rs 7.286 million

According to Para XV of MOFA's letter No. Rules- 414 12017 dated 26.04.2017, where the gifts items are purchased in bulk and in advance for different occasions, either in Pakistan or abroad, anitemized receipts of such purchases will be entered into a separate stock register maintained at the Mission. Such purchase of gift items in bulk should not exceed US\$4,000 in any case. This stock register should also indicate as to whom the gifts have been presented. Furthermore, PPRA Rule 9 specifies that a procuring agency shall announce in an appropriate manner all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of Embassy of Pakistan, Berlin for the FYs 2019-22, it was observed that the mission purchased various gift items worth Rs 7.286 million from Pakistan and Berlin through splitting. Further, the mission did not maintain stock register for receipt and distribution of gifts and there was no evidence of payment to the vendor. Moreover, in a number of cases, the payment was reimbursed to the Ambassador instead of direct payment to the vendors. The detail is at **Annex-VI**.

Audit is of the view that non-compliance of procurement rules along with other irregularities raised doubts regarding authenticity of payments as well as purchases.

The matter was reported to the management in November, 2022. The ministry in its reply stated that Mission purchased gift items individually or at times collectively on different occasions, for which the PPRA requirement was not mandatory due to the lesser amount incurred on purchase.

DAC, in its meeting held on 14.11.2023, directed the Ministry to provide copies of receipts of purchased items and copy of gift register. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2017-18, 2019-20, 2020-21 & 2022-23 vide para number 2.4.8, 1.1.14, 1.1.13, 2.5.7,

2.5.6 & 1.5.18 respectively having financial impact of Rs. 1,864.786 million. Recurrence of same irregularity is a matter of serious concern.

[Para- 36 Berlin 2019-22]

1.5.19 Doubtful expenditure on purchase of furniture – Rs 2.353 million

According to Para 2.38.4 of FMMA Vol-II, Cabinet Division vide its OM No. 4/1/2008/PPRA-RA-III dated 09.04.2008 fixed following financial limits for open tender(s) for Pakistan Missions abroad:

S. No.	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 audit of Embassy of Pakistan, Berlin for the FYs 2019-22, it was observed that the mission incurred expenditure of Rs 2.353 million (€ 7,740.69) on purchase of furniture vide voucher no. 74 of June, 2020. Audit found following irregularities in the procurement process;

- i. The expenditure was made without observing procurement rules.
- ii. The payments were made without any supporting documents with the vouchers such as invoice, approval of competent authority, payees' acknowledgment etc.
- iii. In one case payment was credited to personal account No.DE58100500000630190259 of the driver, Mr. Abidullah, instead of payment to concerned firm.

The details are as under:

Sl. No	Particulars of Items Purchased	Amount (€)	Amount (Rs)	Remarks
1	Purchased office furniture items from M/S DAS ZWEITE BURO, for chancery	2,845	864,880	-No approval -No Tender called -No Invoice -No Acknowledgement of payee -No stock entry
2	Purchased office furniture items from M/S IKEA DEUTSCHL, for office use	2,095.69	637,090	-do-
3	Purchased new sofa set for	2,800	851,200	This amount was

	Embassy residence from M/S BELLE ARTI.			credited/transferred to Bank Account No.DE5810050000630190259 maintained in the name of Mr.Abidullah, Driver of Embassy.
	TOTAL	7,740.69	2,353,170	

Audit is of the view that irregularities in the procurement process rendered the authenticity of procurement doubtful.

The matter was reported to the management in November, 2022. The management in its reply stated that all the items were purchased as mentioned in the dead stock register and their photos were also attached. With regard to the account mentioned in S. No. 3 of the table, it may be noted that since the FY was about to end and the M/S BELLE ARTI was not willing to receive the amount through online transfer and the Embassy did not have a credit card, therefore, Mr. Abidullah, made the payment from his credit card and the amount was reimbursed to him.

DAC, in its meeting held on 14.11.2023, directed the Ministry to get the missing documents i.e., approval of expenditure, tender notice called, invoice, acknowledgement of payee and stock entry verified from Audit. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2017-18, 2019-20, 2020-21 & 2022-23 vide para number 2.4.8, 1.1.14, 1.1.13, 2.5.7, 2.5.6 & 1.5.18 respectively having financial impact of Rs 1,864.786 million. Recurrence of same irregularity is a matter of serious concern.

[Para- 44 Berlin 2019-22]

C- Management of Accounts with Banks

1.5.20 Discrepancies between the cashbook and bank statement – Rs 18.663 million

As per Para 5.10.1 of FMMA Vol-I, following returns and certificates should accompany monthly accounts: Bank reconciliation statement on the prescribed proforma drawn up in order to agree the bank balance as per bank's certificate with the bank balance as shown in the accounts duly signed by the head of the office.

During audit of Pakistan's Missions abroad for the FYs 2018-22, it was observed that the missions did not carry out reconciliation of cashbook with bank accounts of US\$ and € which resulted in difference of Rs 18.663 million (US\$ 24,013 & € 37,883.81). The detail is as under;

Sl. No.	Name of Mission / Period	AIR Para No	Period / Month	Balance As per		Differnce (LC)	Amount (Rs)
				Cash Book (LC)	Bank Stat. (LC)		
1	Mashed 2018-22	16	Nov-2020	(US\$ 30,240)	US\$ 6,227	(US\$ 24,013)	6,843,705
2	Berlin 2019-22	2	Nov-2020	€ 46,857.44	€ 8,973.63	€ 37,883.81	11,819,496
						TOTAL	18,663,201

Audit is of the view that non-reconciliation of accounts and cashbooks demonstrated weak financial management and weak internal controls.

The matter was reported to the management in November, 2023. The management replied that concerned missions have been asked to provide reconciliation of accounts and the same will be provided to the Audit.

DAC, in its meetings held on 14.11.2023 & 20.12.2023, directed the Ministry to provide the reconciliation of accounts to Audit. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

Value for Money and Service Delivery Issues

1.5.21 Loss due to unjustified retention of Ambassador's residence – Rs 18.76 million

As per Para 8.4.1 of FMMA Vol-II, the PAC has directed the Ministry that accommodation to be vacated immediately and in no case, due to exigency of service, this period exceed beyond three months.

During audit of Pakistan Embassy, Dakar for the FYs 2015-22, it was observed that mission hired an accommodation for Mr. Ali Ahmed Arrain, Ambassador @ Rs 1.87 million (CFA 4,000,000) per month through a lease agreement dated 29.07.2020. The officer retired from the service on July 09, 2021 and vacated the residence. However, the mission retained the said accommodation till May 27, 2022, and one month vacation notice was served on 28th April, 2022. Thus, the accommodation was irregularly retained for 10 months & 18 days in violation of PAC directives against which the mission made payment of Rs 18.76 million (CFA 40,197,260).

Audit is of the view that unnecessary retention of accommodation resulted in loss of Rs 18.76 million to the national exchequer.

The matter was reported to the management in January, 2023. The management in its reply stated that the mission retained the Embassy residence with the approval and instructions of Ministry of Foreign Affairs. Accordingly, as directed by the Ministry vide email message No. MS (I)-5/50/2016 dated 28 April 2022, one (01) month vacation notice for de-hiring of Embassy Residence was served on the same date to the landlord/company with effect from 28 April 2022.

DAC, in its meeting held on 20.12.2023, directed the Mission to seek justification from HOM. No further progress was reported till finalization of this report.

Audit recommends to fix responsibility on the person(s) at fault besides ensuring compliance of PAC directives in future.

[Para-1Dakar 2015-22]

1.5.22 Loss due to retention of vacant Embassy Residence – Rs 9.141 million

As per Para 8.4.1 of FMMA Vol-II, the PAC has directed the Ministry that accommodation to be vacated immediately and in no case, due to exigency of service, this period exceed beyond three months.

During audit of High Commission of Pakistan, Wellington for the FYs 2017-22, it was observed that the mission incurred expenditure of Rs 9.141 million (NZ\$ 53,456) on rent of embassy residence for 07 months which was vacated by the ex-ambassador on his retirement. During the period of seven months, the HOC remained the Charge D' Affaires / Acting High Commissioner and the accommodation of HC remained vacant but no action for vacating the premises was taken by the management.

Audit is of the view that violation of PAC directives resulted in loss of Rs 9.141 million to the national exchequer.

The matter was reported to the management in August, 2023. The management replied that as the Ministry was competent to accord sanction for retention of a hired residential building, its conveyed approval vide fax No. MS(I)-4/26/2006 dated 22 March 2018 for retaining the Embassy Residence.

DAC, in its meeting held on 11.01.2024, directed the Ministry to explain its position before PAC. No further progress was reported till finalization of this report.

Audit recommends to fix responsibility on the person(s) at fault at under intimation to Audit.

[Para-1 Wellington 2017-22]

Others

1.5.23 Non-reconciliation of 20% surcharge of PCW&EF and FIGOB with NADRA – Rs 991.409 million

According to Para 10.1.1 of FMMA Vol-I, Pakistan Community Welfare and Education Fund (PCW&EF) is raised by levying 10% surcharge on the consular fees collected in Missions abroad. Similarly, according to Para 11.1.1 of FMMA Vol-I, the fund for Improvement of Government Owned Buildings (FIGOB) is collected as 10% surcharge on the Counselor Fees charged by our Missions for various services.

During audit of MOFA (HQ), Islamabad for the FY 2022-23, it was observed that the Ministry received Rs 991.409 million from NADRA as 20% share/surcharges on account of PCW&EF and FIGOB collected as Visa fee for Visa services provided online through POVS. The amounts so received, however, were un-reconciled, as Ministry had no record of the actual amount collected by NADRA on counselor services and the details of countries from where the collection of Counselor fees had been made. There was no mechanism of reconciliation with NADRA and Missions abroad regarding collection of Consular receipts through online and 10% share of surcharge each for PCW&EF and FIGOB. Detail is at **Annex-VII**.

Audit is of the view that in absence of the required record/details and reconciliation mechanism, the figures of the amounts being received from NADRA on account of 20% surcharges were unauthentic and could not be verified as actual amount.

The matter was reported to the management in December, 2023. The management replied that matter had been taken up with NADRA for reconciliation and same would be shared with Audit.

DAC, in its meeting held on 19.01.2024, directed the Ministry to take up the matter with NADRA to resolve the reconciliation issue. In case of non-cooperation of NADRA, the para would be shifted to NADRA (Ministry of Interior). No further progress was reported to this office till finalization of report.

Audit recommends compliance of DAC directive.

(Para-2, MOFA(HQ), 2022-23)

1.5.24 Non-refund of PCW&EF and FIGOB to Pakistan's Missions – Rs 991.409 million

According to PCW&EF Rules laid at Sl. No. 10.1.1 of FMMA Vol-I, PCW&EF was introduced vide MOFA's O.M. No. 4/11/81 Con-I, dated 08-10-1981. The fund is raised by levying 10% surcharge on the consular fees collected in Missions abroad for various community welfare activities. Similarly, according to Sl. No. 11.1.1 of FMMA Vol-I, FIGOB was introduced vide Ministry's O.M. No. 1978-AS(A) / 93 dated 18-04-1993. It is collected as 10% surcharge on the Counselor Fees charged by our Missions for various consular services. The surcharge thus collected is accounted for separately. Its account has to be kept in a separate Bank Account. Expenditure from out of these funds can be made under the rules framed by the Ministry of Foreign Affairs.

During audit of MOFA (HQ), Islamabad for the FY 2022-23, it was observed that the Ministry received Rs 991.409 million from NADRA as 20% share on account of PCW&EF and FIGOB collected as Visa fee for Visa services provided online through POVS. However, Ministry was retaining this amount in the HQ instead of refunding the same to the missions as a result of which the missions could not utilize the funds for intended purposes.

Audit is of the view that retention of 20% surcharge of PCW&EF and FIGOB at MOFA(HQ) was irregular and unjustified.

The matter was reported to the management in December, 2023. The Ministry replied that matter had been taken up with NADRA authorities and progress would be shared with Audit when finalized.

DAC, meeting was convened on 19.01.2024, directed the management to explain its position before PAC. No further progress was reported till finalization of this report.

Audit recommends that the entire amount received from NADRA authorities on account of 20% surcharge may be remitted back to the concerned Missions.

(Para-8, MOFA (HQ), 2022-23)

1.5.25 Unjustified retention of consular receipts – Rs 97.168 million

According to 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.

During audit of Embassy of Pakistan, Berlin, for the FYs 2019-22, it was observed that the mission deposited consular receipt amounting to Rs 97.168 million (€ 319,633) pertaining to July 2018 to June 2019 into its Imprest (Euro) Account on 08.07.2019. This was in violation of rules as the mission was required to deposit the consular receipt into the government exchequer at the earliest, instead of retaining the same for almost a year.

Audit is of the view that keeping government funds out of government account was a serious lapse and irregularity on part of the Mission authorities.

The matter was reported to the management in November, 2022. The management in its reply stated that consular receipt could not be submitted on time due to omission, resulting in the non-deposit of consular fee in the imprest account in a timely manner. However, at the end of the year the consular fee was submitted.

DAC, in its meeting held on 14.11.2023, directed the Ministry to furnish 01-year bank statement of consular receipts account of the Mission. DAC further directed that for future compliance of monthly transfer of consular receipt in imprest account be ensured. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

[Para-13 Berlin 2019-22]

1.5.26 Non-refund of VAT from the host governments – Rs 64.695 million

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

During audit of Pakistan’s Missions abroad for the FYs 2017-22, it was observed that various missions made payment on account of various items / services and paid an amount of Rs 64.695 million on account of VAT but the same was not claimed from the host government. . Detail is as tabulated below:

Sl. No.	Name of Mission	Period of AIR	AIR Para No.	Amount (LC)	Amount (Rs)
1	Sydney	2017-22	5	A\$ 7,468.74	1,426,305
2	Sydney	2017-22	15	A\$ 3,267.47	623,997
3	Canberra	2017-22	6	A\$ 34,200	6,532,200
4	Kathmandu	2018-22	4	NR 4,074,761.90	8,557,000
5	Bangkok	2018-22	14	Bhat 1,019,416	8,155,329
6	Singapore	2019-22	19	S\$ 124,936.66	26,111,762
7	Berlin	2019-22	39	€ 43,568	13,288,240
TOTAL					64,694,833

Audit is of the view that due to non-adherence to the rules, no claim for refund of VAT amounting to Rs 64.695 million was made which resulted into loss of government exchequer.

The matter was reported to the management in April, 2023.

DAC, in its meetings held on 20.12.2024& 19.01.2024, directed the Ministry to get the record of VAT refund verified from Audit. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

1.5.27 Suspicious transaction from FIGOB fixed deposit account – Rs 26.440 million

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.

During audit of Embassy of Pakistan, Berlin for the FYs 2019-22, it was observed that an amount of Rs 26.440 million (€ 87,000) was appearing in the cashbook as invested in fixed deposit account. This amount was being regularly reflected in cash book and was being reconciled on monthly basis till December 2020. However, from January 2021 onward, the amount of fixed deposit neither was appearing in the cash book of FIGOB as fixed deposit nor on the receipt side of FIGOB as received back.

Audit is of the view that improper recording of funds raised suspicion of misappropriation of funds.

The matter was reported to the management in November, 2022. The mission in its reply stated that the said amount along with other funds arranged from PAREP Seoul was expended on the necessary repair/maintenance work at the Embassy Residence. From February 2016 till December 2020, the amount was being erroneously mentioned as fixed deposit account in Mission's Cashbook record of FIGOB Account which was later rectified in the Missions record.

DAC, in its meeting held on 14.11.2023, directed the Ministry to get the record verified from Audit. No further progress was reported till finalization of this report.

Audit recommends the compliance of DAC directives.

[Para-42 Berlin 2019-22]

1.5.28 Unjustified retention of surcharge on account of PCW&EF / FIGOB – Rs 19.43 million

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. Similarly, according to Para-4 of GFR Vol-I, all transactions to which any officer of Government is a party in his official capacity must be brought to account without delay.

During audit of Embassy of Pakistan, Berlin for the FYs 2019-22, it was observed that the mission deposited two identical amounts of Rs 9.710 million (€ 31,963.31) i.e. total of Rs 19.430 million pertaining to the period July 2018 to June 2019 to FIGOB and PCW&EF accounts respectively on 08.07.2019. The same amounts were credited / transferred to imprest account on 10.07.2019 and 12.07.2019, i.e. in the same month. Hence, collection of 10% surcharges each on FIGOB and PCW&EF for the period July 2018 to June 2019 was not transferred to the respective accounts at that time but after a period of one year.

Audit is of the view that keeping government funds out of government account was a serious lapse and irregularity on part of the Mission authorities.

The matter was reported to the management in November, 2022. The management in its reply stated that the 10% of each PCW&EF and FIGOB accounts were deposited at the end of June 2019, which were credited in July 2019 by the bank.

DAC, in its meeting held on 14.11.2023, directed the Ministry to furnish one year bank statement of consular receipt account of the mission. DAC further directed that future compliance of monthly transfer of consular receipts in Imprest account should be ensured. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

[Para-14 Berlin 2019-22]

1.5.29 Non-refund of loan to FIGOB account – Rs 17.190 million

According to Para 11.4.1(ii) of the FMMA, Vol-I, the authority competent to approve any expenditure beyond the competency of the HOM from FIGOB / PCW & EF will continue to be the Foreign Secretary. Further, according to Para 11.3.5 of ibid, the surplus (FIGOB) should be invested in interest bearing fixed deposit.

During audit of Consulate General of Pakistan, Sydney for the FYs 2017-22, it was observed that the mission took a loan amounting to Rs 17.190 million (A\$ 90,000 @ Rs 191) from the FIGOB account during the FY 2021-22. The loan obtained from FIGOB was still outstanding at the close of audit. The detail is as under;

Withdrawal date	Description	Amount (A\$)	Amount (Rs)
17.11.2021	FIGOB	50,000	9,550,000
08.06.2022	FIGOB	40,000	7,640,000
TOTAL		90,000	17,190,000

Audit is of the view that non-adherence to the relevant rules resulted in irregular loan from FIGOB and loss in terms of profit on the fixed deposits.

The matter was reported to the management in August, 2023. No further progress was reported till finalization of this report.

DAC, in its meeting held on 19.01.2024, directed for refund of loan to FIGOB.

Audit recommends compliance of DAC directives.

[Para-17 Sydney 2017-22]

1.5.30 Unjustified expenditure on rent due to inordinate delay in construction of office / residential complex – Rs 181.17 million

As per 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 audit of Embassy of Pakistan, Kathmandu for the FYs 2018-22, it was observed that a 32 Kanal open plot was purchased by the Embassy of Pakistan,

Kathmandu in 1984 for US\$ 458,496 with the approval of Government of Pakistan. In 2008, the Government of Pakistan approved the proposal for the construction of chancery and residence complex on the said land at a cost of US\$ 4.71 million. The Mission was provided Rs 30 million from FIGOB of PAREP Riyadh and Muscat (Rs 15 million from each). As per MOFA letter No Acct.Admn. 22/2022 dated 23 August 2012, there was shortfall of funds required for the project despite the fact that there were sufficient funds of US\$ 944,119.50 in the FIGOB account of the mission. However, no further progress was reported in this regard as the construction of the said complex was yet to start. Resultantly, the Mission made payment of Rs 181.17 million on rent of office as well as residential buildings since 2018 only which was held unjustified by the Audit. The details are as under:

Sl. No.	Year	A03402 Rent of office Building	A03403 Rent Residence
1	2018-19	10,414,950	22,773,293
2	2019-20	14,567,910	30,120,079
3	2020-21	15,398,680	32,810,873
4	2021-22	16,432,395	38,651,551
TOTAL		56,813,935	124,355,796
GRAND TOTAL		181,169,731	

Audit is of the view that despite provision of sufficient funds, inordinate delay in construction of residential / official complex resulted in unjustified expenditure of Rs 181.17 million on rent.

The matter was reported to the management in April, 2023. The management in its reply stated that the matter is already under consideration with the Ministry. However, as per audit observation Mission will again take up the case with the concerned authorities in Ministry for construction of the Chancery and residential buildings.

DAC, in its meeting held on 20.12.2023, pended the para with the direction to construct building and take up the matter with Inter Ministerial Committee (IMC).No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives besides fixing responsibility for the slack performance in construction of residential / office complex.

[Para-20 Kathmandu 2018-22]

1.5.31 Non-deposit of collection on account of Prime Minister Flood Relief Fund 2022 – Rs 11.012 million

According to Para 3.6.1 & 2 of FMMA Vol. II, all funds lying with Pakistan Missions Abroad, which are not required to be disbursed within a period of one month, shall be promptly repatriated to Pakistan.

During audit of Pakistan High Commission, Nairobi for the FYs 2019-22, it was observed that the mission opened bank account bearing No.0365096005 for Prime Minister's Flood Relief Fund, 2022 and collected Rs 11.012 million for flood affectees. However, the amount collected for flood relief was retained in the mission instead of repatriating the same to Pakistan.

Audit is of the view that retention of funds amounting to Rs 11.012 million was in violation of rules and resulted in non-utilization of funds for the prescribed purpose.

The matter was reported to the management in March, 2023. The management replied that in Kenya transfer of charity money is not legal. As per policy, charity funds cannot be transferred without state's instructions. The mission is pursuing the matter with bank and other concerned departments. The amount will be transferred to the State bank of Pakistan accordingly.

DAC, in its meeting held on 19.01.204, directed the Ministry for verification of record. No further progress was reported till finalization of this report.

Audit recommends to transfer the subject funds at the earliest under intimation to Audit.

[Para-13 Nairobi 2019-22]

1.5.32 Irregular expenditure on transportation of dead bodies – Rs 10.509 million

As per Rule 205 of FTR Vol-I, a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, an acknowledgment of the

payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment.

During audit of Embassy of Pakistan, Berlin for the FYs 2019-22, it was observed that the mission paid an amount of Rs 10.509 million (€ 34,568) on account of transportation and funereal charges for the dead bodies to various firms without obtaining necessary documents such as airway bills, original invoices, bifurcation of charges. The details of expenditure are at ***Annex-VIII***.

Audit is of the view that payment without obtaining required documents/record rendered the authenticity of expenditure doubtful.

The matter was reported to the management in November, 2022. The management in its reply stated that in some cases, due to urgency of sending the dead body and our unique culture of ensuring early burial, all documents in original, may not have been acquired and copies placed in the record

DAC, in its meeting held on 14.11.2023, directed the Ministry to provide airway bill to Audit. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

[Para-34 Berlin 2019-22]

1.5.33 Excess deductions of consular receipts – Rs 8.076 million

According to Para 11.1 of FMMA, Vol-II, “The Fund for Improvement of Government Owned Building (FIGOB) and Pakistan Community Welfare and Education Fund (PCW&EF) are collected as 10% surcharges (for each fund) on the Counselor Fees charged by our Missions. Share of both funds in the gross counselor receipt can be calculated as per following formula:

Gross receipt * 20/120

During audit of Consulate General of Pakistan, New York for the FYs 2020-22, it was observed that the mission credited excess amounts of consular receipts to PCW&EF and FIGOB accounts than prescribed under the rules. The details of excess deductions are at ***Annex-IX***.

Audit is of the view that weak internal controls resulted in excess deduction from consular receipts in violation of rules.

The matter was reported to the management in March, 2023. The management in its reply stated that the amount shown under “gross receipt” was in fact net consular receipt. Furthermore, the gross consular receipt included NADRA processing charges that were divided evenly between PCW&EF and FIGOB Account.

DAC, in its meeting held on December 07, 2023, directed the Ministry to provide documentary evidence in support of Ministry’s stance for Audit verification. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

[Para-01 CG New York 2020-22]

1.5.34 *Doubtful drawl from the bank account – Rs 6.226 million*

According to Para 2.19.1 of FMMA Vol-II, a government officer entrusted with the payments of money should obtain for every payment a voucher setting forth full and clear particulars of the claim, acknowledgement of the payee, and all information necessary for its proper classification and identification in the accounts.

During audit of Embassy of Pakistan, Tehran for the FYs 2018-22, it was observed that the mission debited Rs 6.266 million from Habib Bank, Dubai in July 2010 but the same was not reflected in cash books of the Embassy, rather it was reflecting in the bank reconciliation statements. No action was taken by the mission to clear the disputed amount despite lapse of 13 years.

Audit is of the view that in the absence of supporting documents, the authenticity of expenditure could not be ascertained.

The matter was reported to the management in February, 2023. The management replied that the matter was 13 years old with no record available regarding the action to be taken to settle the disputed amount.

DAC, in its meeting held on 19.01.2024, directed the Ministry for reconciliation of accounts. No further progress was reported till finalization of this report.

Audit recommends to investigate the matter and share the result of reconciliation with Audit.

[Para-12 Tehran 2018-2022]

1.5.35 Irregular transfer of funds from imprest account to PCW&EF and FIGOB accounts – Rs 5.01 million

According to Para 10.1.1 of FMMA Vol-I, Pakistan Community Welfare and Education Fund (PCW&EF) was introduced 1981. The fund is raised by levying 10% surcharge on the consular fees collected in Missions abroad. The surcharge thus collected is accounted for separately. Its account has to be kept in a separate Bank Account. Expenditure from out of this fund can be made under the rules framed by the Ministry of Foreign Affairs.

During audit of Embassy of Pakistan, Berlin for the FYs 2019-22, it was observed that the mission transferred an amount of Rs 5.01 million (€ 16,500) from its imprest account to Mission's FIGOB and PCW&EF accounts i.e., € 8,250 in each account, on 02.07.2020 without any details and justification.

Audit is of the view that transfer of funds from mission's imprest account to mission's FIGOB and PCW&EF account without any details and justification was irregular.

The matter was reported to the management in November, 2022. The management in its reply stated that the amount was deposited from Mission's Imprest to the Mission's PCW&EF and FIGOB's accounts, as 10% surcharge on monthly consular fee at the end of June 2020. However, the amount was transferred by the bank on 02.07.2020.

DAC, in its meeting held on November 14, 2023, directed the Ministry to provide details of the reconciliation of the amount which resulted in payment of transfer of € 16,500 to PCW&EF and FIGOB accounts. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

[Para- 45 Berlin 2019-22]

1.5.36 Irregular payment to law firm for translation of legal documents – Rs 4.133 million

According to Rule 9 of GFR Vol-I, as a general rule no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the President or by an authority to which power has been duly delegated in this behalf and the expenditure has been provided for in the authorized grants and appropriations for the year.

As per Sl. No. 31 of schedule of Financial powers delegated to the PAO under the Financial management regulations 2021, the PAO is vested with full powers in consultation with Law & Justice Division.

During audit of Embassy of Pakistan, Bangkok for the FYs 2018-22, it was observed that the mission hired a legal firm, Mr. Charoenrit Hardjiang, for translation of legal documents pertaining to prisoners and paid an amount of Rs 4.133 million (BHT 526,500). However, the mission did not obtain approval of MoFA for expenditure from PCW&EF and did not obtain concurrence from Law and Justice Division as required under the rules. The detail is as under:-

Sl. No.	Particulars	Vr. No	Amount BHT	Amount Rs
1	Thai version of prisoner's documents translated into English @ 500 BHT per page.	31 of October 2018	128,000	1,004,800
2	Thai version of prisoner's documents (797 pages) translated into English @. 500 BHT per page.	31 of June 2020	398,500	3,128,225
TOTAL			526,500	4,133,025

Audit is of the view that incurrence of expenditure without observing codal formalities rendered the expenditure irregular.

The matter was reported to the management in March, 2023, but no reply was received till finalization of this report.

The management was requested to convene DAC meeting on 06.04.2023 and subsequently reminders on 12.05.2023, 25.08.2023, 18.09.2023, 24.11.2023, 28.11.2023, 04.12.2023 and 14.12.2023. However, no response was received till finalization of this report.

Audit recommends to refer the matter to the competent forums for consideration.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2018-19, 2019-20, 2020-21, 2021-22 & 2022-23 vide para number 2.4.2, 2.4.1, 1.1.16, 3.2.10, 3.2.9, 2.5.32 & 1.5.25 respectively having financial impact of Rs. 196.510 million. Recurrence of same irregularity is a matter of serious concern.

[Para-11 Bangkok 2018-22]

1.5.37 Irregular expenditure on Pakistan day celebration from Sumptuary Allowance – Rs 3.560 million

According to Para 4.21.12 of FMMA Vol-II, holding of National Day Receptions and Large Lunches/Dinners or receptions of routine nature out of Sumptuary Allowance is not allowed.

During audit of Embassy of Pakistan, Kathmandu for the FYs 2018-22, it was observed that the mission utilized an amount of Rs 3.560 million (US\$ 12,704.72) on Pakistan day reception and UN day from sumptuary allowance head which was not admissible as per above referred rule. Details are at **Annex-X**.

Audit is of the view that incurrence of expenditure on Pakistan day reception and Eid-ul-Fitar reception from sumptuary allowance and entertainment allowance was violation of rules.

The matter was reported to the management in August, 2023. The management replied that the expenditure was incurred on the National day reception of Pakistan with the approval of Ministry. However, the expenditure incurred by the Head of Mission, on the eve of Eid-ul-Fitr was permissible under the limit/powers of the HOM.

DAC, in its meeting held on 20.12.2023, directed to provide Ministry's approval to Audit for verification. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

[Para-19 Kathmandu 2018-22]

1.5.38 Irregular maintenance of welfare account – Rs 3.462 million

As per Para 5(4) of Chapter-IV of Cash Management and Treasury Single Account Rules 2020, Government offices that are fully funded through the Federal Government budget by using either local or foreign sources, including project and program loans and grants, shall operate their bank accounts through treasury single account system and no cash operation shall be allowed outside the treasury single account. Assignment accounts, sub-assignment accounts and revolving fund accounts shall be used in case of local currency or foreign currency funding requirements. Further as per Para(2) of chapter-IV of Cash Management and Treasury Single Account Rules 2020, Monies that have been appropriated through the Federal Government budget and have been transferred to scheduled bank accounts by Government offices shall be reverted to the non-food account No.1 of the Government by the 30th June 2020, as non-tax receipt of the Government.

During audit of Institute of Regional Studies, Islamabad for the FYs 2020-22, it was observed that the management was maintaining a welfare bank account with an unspent amount of Rs 3.462 millions on 30.6.2022. However, the account was being maintained without approval from Finance Division which rendered the maintenance of account irregular.

The matter was reported to the management in April, 2023. The management in its reply stated that the approval of the BoG for opening bank account was obtained and subsequently would be intimated to Finance Division for their approval.

DAC, in its meeting held on December 07, 2023, directed the Ministry to provide the authority and sources under which welfare fund was created. DAC further directed to provide evidence to the fact that IRS has furnished the approval of BOG to the Finance Division. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

[Para-5 IRS 2020-22]

1.5.39 Irregular payment of honorarium to employees of private firms from PCW&EF and FIGOB – Rs 2.970 million.

As per rules laid at Chapter No. 10 and Chapter No.11 of FMMA Vol-I, the basic purpose of Pakistan Community Welfare and Education Fund (PCW&EF) is the Welfare of Pakistan Community abroad and those availing Consular services in Pakistan. There is no provision in rules for grant of honorarium to employees of private firms from PCW&EF funds.

Finance Division's O.M No F 2(9) R-3/85 dated 18th March, 1987 states that a competent authority may sanction the grant of the honorarium from the general revenues to a Government servant for doing certain work.

During the audit of MOFA (HQ), Islamabad for the FY 2022-23 it was observed that Ministry made payment of Rs2.970 million out of PCW&EF account as honorarium to 198 Security and Janitorial staff of the private firms/companies working in the Headquarters which was in violation of rules. The private companies/firms were hired for provision of security and janitorial services under separate contracts. Further, the amount was drawn in cash and acknowledgments for receipts of honorarium were also not available on record. The details are as under:

Sl. No.	Particulars	Company/firm	Amount Paid
1	Payment of honorarium to 98 Security Guards @ Rs. 15,000 per head	M/S Safety & Security Co Rawalpindi.	1,470,000
2	Payment of honorarium to 35 janitorial staff hired for Agha Shahi Block/building @ Rs.15,000	M/S Outriders	525,000
3	Payment of honorarium to 45 janitorial staff hired for SYK building @ Rs.15,000	M/S Baber and Umer Pvt Ltd	675,000
4	Payment of honorarium to 20 janitorial staff hired for PBFH @ Rs.15,000	M/S Best Mansol Services Pvt Ltd	300,000
TOTAL			2,970,000

Audit is of the view that payment of honorarium to the employees of private firms/companies without any rules provision was unauthorized.

The matter was reported to the management in December, 2023. The Ministry replied that as per PCW&EF rules, it could be used for comprehensive welfare activities of Ministry's staff. The security and janitorial staff was low paid and thus honorarium was paid.

DAC, meeting was held on 19.01.2024. DAC directed the Ministry to explain the position to the PAC. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-12, MOFA (HQ), 2022-23)

CHAPTER 2 MINISTRY OF COMMERCE

2.1 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. Trade marks;
- 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).

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 31.301 million were raised as a result of this audit. Summary of the audit observations classified by nature is as under:

(Rupees in millions)

Sl. No.	Classification	Amount
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Irregularities / Overpayments	
	A- HR / Employees relates irregularities	5.746
	B- Procurement related irregularities	-
	C- Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	25.555
	Total	31.301

2.3 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 Commerce	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	3	6	33
	2006-07	6	4	2	67
	2009-10	21	2	19	10
	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	29	54	35

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

2.4 AUDIT PARAS

Irregularities / Overpayments

A- HR / Employees related irregularities

2.4.1 *Unauthorized payment of Overtime Allowance to local based driver – Rs 2.371 million*

According to Para 5.14.1, 2, 3, 4 of FMMA Vol-II, overtime Allowance and night duty allowance to Pak-based drivers and dispatch riders is admissible at US\$ 1 per hour subject to maximum of US\$ 6 per day. In addition, a certificates that officials claiming overtime allowance have actually earned it by working overtime, the period claimed in overtime bill has been checked and found correct and overtime allowance was added into gross pay for income deduction should be recorded on the overtime bill by the controlling officer.

Moreover, Rule 10(v) of GFR stipulates that the amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

During audit of Embassy of Pakistan Bangkok for the FYs 2018-22, it was observed that overtime allowance amounting to Rs 2.371 million (BHT 480,000) was paid to the Driver, Mr. Orachun Ketsup.

The official concerned invariably receiving overtime allowance for maximum possible hours on daily basis. Further, the drive was receiving BHT 10,000 per month on regular basis which showed that the Mission had compensated him by making this allowance a part of his monthly income. Overtime allowance was claimed almost for all Saturdays and some Sundays. No cogent reason/justification was provided by the controlling officer to substantiate his claims of overtime making this whole process suspicious. The details are at *Annex-XI*.

Audit is of the view that the facility of overtime was misused and due diligence was not exercised which resulted in unjustified payment of overtime allowance to concerned official.

The matter was reported to the management in March, 2023 but no reply was received.

The management was requested to convene DAC on 04.01.2024 &16.01.2024 but no response was received till finalization of this report.

Audit recommends recovery of unjustified overtime amount. Audit further, recommends that payment of overtime be rationalized on the basis of actual duty performed by the drivers.

[Para-04 Bangkok 2018-22]

2.4.2 Non-adjustment of TA / DA on Transfer – Rs 1.404 million

According to Para 10.7.2 of FMMA Volume-II, no advance shall in future be paid for travel expenses to any officials on transfer from headquarters to Missions abroad or Mission to headquarters or from Mission to Mission. As per Serial No. 66 of Financial Management and Powers of Principal Accounting Officers Regulations, 2021, where T.A advance was drawn, TA adjustment bill should be submitted within six months of the date of performance of journey by the government servant, failing which the advance will be recovered.

During audit of Embassy of Pakistan, Bangkok for the FYs 2018-22, it was observed that TA / DA advance on transfer was paid to Mr. Ghulam Nabi Kamboh, Counsellor (T&I) vide Vr. No. 49/10 of October, 2019 amounting to Rs 1.404 million (US\$ 1,563.85). However, certificates of adjustment from the office of Chief Accounts Office are still pending.

Audit is of the view that due to non-adjustment of TA/DA advances, authenticity of the claims / payment to the officer could not be ascertained.

The matter was reported to the management in March, 2023 but no reply was received.

The management was requested to convene DAC on 04.01.2024 &16.01.2024 but no response was received till finalization of this report.

Audit recommends early adjustment or recovery of the amount of advances besides avoiding such instances in future.

[Para-19 Bangkok 2018-22]

2.4.3 *Non-recovery of security deposit – Rs 1.989 million*

According to Para 8.6.1(a) of FMMA Vol-II, Pakistani Missions abroad are required to ensure recovery of the security deposits from the landlord at the time of vacation of accommodations occupied by the officers/officials. Needless to say that the cost of the cleaning or breakage must be borne by the occupant and not by the state.

During audit of Pakistan’s Missions broad for the FYs 2018-22, it was observed that the mission made payment on account of security deposit for the rented accommodation for the officers. However, upon vacancy of the premises, the officers did not deposit the security deposits as required under the above mentioned rule. The details are as under;

Sl. No.	Name of Mission	Period of AIR	AIR Para No	Amount (LC)	Amount (Rs)
1	Chicago	2018-22	1	US\$ 4,700	1,339,500
2	Manchester	2019-20	5	£ 1,800	649,800
TOTAL					1,989,300

Audit is of the view that weak internal controls resulted in non-recovery of security deposit from the officers.

The matter was reported to the management in March, 2023.

The management was requested to convene DAC meeting on 04.01.2024 & 16.01.2024 but no response was received till finalization of this report.

Audit recommends to recover outstanding amount from the officer under intimation to Audit.

Others

2.4.4 *Non-repayment of loan obtained from other missions for construction of embassy residence – Rs 25.555 million*

According to Para 11.4.1 (iii,iv,v,vi) of FMMA Vol-I, the following instructions of the Competent Authority regarding the utilization of funds under FIGOB / PCW & EF are issued for implementation in the Missions accordingly, the borrowing Mission will repay the actual amount, received on transfer from the lending Mission, without any mark up until and unless any such clear directions are given from the Ministry in this regard.

During Audit of Embassy of Pakistan Bangkok for the FYs 2018-22, it was observed that the commercial wing has not paid their due share of Rs 25.555 million (US\$ 89,669) to clear the loan obtained from different Pakistan's Missions abroad for the construction of Embassy of Pakistan, Bangkok. The loan was not fully repaid even after lapse of more than 12 years.

Audit is of the view that non-refund of loan resulted in poor financial management on part of the Mission.

The matter was reported to the management in March, 2023 but no reply was received.

The management was requested to convene DAC on 04.01.2024 & 16.01.2024 but no response was received till finalization of this report.

Audit recommends that outstanding loan be paid without any further delay.

[Para-23 Bangkok 2018-22]

CHAPTER 3 MINISTRY OF DEFENCE

3.1 Introduction

The Defence Division is responsible for policy and administrative matters pertaining to the Defence of the Federation and three Armed Forces. It also deals with administrative & financial matters pertaining to Survey of Pakistan. The responsibility in respect of international negotiations, agreements and purchases of defence equipment along with allied accessories are also being handled by this Division.

Functions of Defence Division as per Rules of Business, 1973 are:

1. Defence of the Federation or any part thereof in peace or war including:
 - a. Army, naval and air forces of the Federation and any other armed forces raised or maintained by the Federation; and armed forces which are not the forces of the Federation but are attached to or operating with any of the armed forces of the Federation;
 - b. Army, naval and air force works;
2. Civilian employees paid from the Defence estimates.
3. (i) Defence matters pertaining to treaties and agreements with other Governments except those relating to purchase of stores; and
(ii) Matters regarding military assistance to foreign countries.
4. Stores and stationery for the Defence Services, other than those dealt with by the Defence Production Division.
5. Administration of National Guards Act, 1973.
6. International Red Cross and Geneva Conventions in so far as they effect belligerents.
7. Military awards and decorations.
8. Welfare of ex-servicemen.
9. Cantonment areas including:
 - a. The delimitation of such areas;

- b. Local Self-Government in such areas, the constitution of local authorities for such areas and the functions and powers of such authorities; and
 - c. The regulation of housing accommodation (including control of rent) in such areas.
- 10. Acquisition or requisitioning of property for Defence Services; imposition of restrictions upon the use of lands in the vicinity of such property and of works of Defence.
- 11. Pardons, reprieves and respites, etc. of all personnel belonging to the Armed Forces.
- 12. Survey of Pakistan.
- 13. Administrative and budgetary control of Federal Government Educational Institutions (Cantonments/Garrisons) Directorate and its Institutions.
- 14. Administration of Military Lands and Cantonments Group.
- 15. National Maritime policy.
- 16. (i) Matters relating to security of resources of the Maritime Zones of Pakistan including protection of human life and property.
- (ii) Pakistan Maritime Security Agency.
- 17. (i) National coordination of maritime activities.
- (ii) National Maritime Affairs Coordination Committee.
- 18. Marine surveys and elimination of dangers to navigation.
- 19. Promotion of maritime disciplines.
- 20. International aspects:
- 21. Matters arising out of the implementation of law of the Sea pertaining to Maritime Affairs.
- 22. International negotiations, agreements and treaties (excluding those handled by other Divisions).
- 23. Liaison with International Sea Bed Authorities and other International Agencies in the Maritime field.
- 24.** Pakistan Space and Upper Atmosphere Research Commission.

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 6.672 million were raised as a result of this audit. Summary of the audit observations classified by nature is as under:

(Rupees in millions)

Sl. No.	Classification	Amount
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	6.672
	Total	6.672

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 Defence	1985-86	1	0	1	0
	1986-87	3	0	3	0
	1989-90	2	2	0	100
	1990-91	2	1	1	50
	1994-95	1	0	1	0
	1998-99	2	0	2	0
	2000-01	1	0	1	0
	2001-02	6	4	2	67
	2004-05	2	0	2	0
	2005-06	5	4	1	80
	2006-07	6	5	1	83
	2009-10	7	6	1	86
	2017-18	2	1	1	50
	TOTAL	40	23	17	57.5

The overall compliance in respect of Ministry of Defence is not satisfactory.

3.4 AUDIT PARAS

Others

3.4.1 *Non-refund of VAT from the host governments – Rs 4.697 million*

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

During audit of Consulate General of Pakistan, Sydney for the FYs 2017-22, it was observed that various items / services were procured involving VAT of Rs 4.697 million which was not claimed from the host governments. Details are as under:

Sl. No.	Name of Mission	Period of AIR	AIR Para\ No	Amount (Rs)	Remarks
1	Sydney	2017-22	13	3.629 million	The detail is at <i>Annex- XII</i> .
2	Bangkok	2018-22	7	1.068 million	The detail is at <i>Annex- XIII</i> .
TOTAL				4.697 million	

Audit is of the view that due to non-adherence to the rules, no claim for refund of VAT amounting to Rs 4.697 million was made which resulted into loss of government exchequer.

The matter was reported to the management in August, 2023 but no reply was received.

The management was requested to convene DAC on 04.01.2024 & 16.01.2024 but no response was received till finalization of this report

Audit recommends to prepare detailed working of claimable amount of VAT and immediately recover the same from the tax authorities of the host country.

3.4.2 *Unauthorized payment on account of repair of vehicle – Rs 1.146 million*

According to Finance Division O.M. No. F.3(2)Exp-III/2006, dated 03.09.2006, the heads of Missions are authorized to incur expenditure US\$ 2,000 at any one time to one or any number of vehicles used by the Pakistan Missions abroad.

During the audit of Embassy of Pakistan, Berlin for the FYs 2019-22, it was observed that the mission incurred expenditure of Rs 1.146 million (€ 3,674.89 @ Rs

311.84) on repair of vehicle. However, the mission got the car repaired in excess of prescribed limit without approval of the Finance Division. Hence, the entire expenditure was held unauthorized.

Audit is of the view that due to weak internal and financial controls, mission incurred expenditure beyond the prescribed financial limits without approval of the Finance Division.

The matter was reported to the management in November, 2023 but no reply was received.

The management was requested to convene DAC on 04.01.2024 & 16.01.2024 but no response was received till finalization of this report.

Audit recommends to refer the matter to Finance Division for consideration.

[Para-1 Berlin 2019-22]

CHAPTER 4 MINISTRY OF INFORMATION, BROADCASTING AND NATIONAL HERITAGE

4.1 Introduction

Ministry of Information, Broadcasting and National Heritage comprises of the following divisions:

Information and Broadcasting Division
National Heritage Division

According to Rules of Business 1973 (Schedule – II) Section 16 & Section 25 the mandate of Ministry is as follows:

Information and Broadcasting Division

- i. Policy relating to internal publicity on national matters including the administration of the provisions of the Post Office, Act, 1898, and section 5 (1) (b) of the Telegraph Act, 1885, in so far as they relate to the Press.
- ii. Broadcasting including television.
- iii. Production of films on behalf of Government, its agencies, Government controlled Corporations, etc.
- iv. Press relations, including delegations of journalists and other information media.
- v. Provision of facilities for the development of newspapers industry.
- vi. (i) Policy regarding government advertisement; control of advertisement and placement; (ii) Audit of circulation of newspapers.
- vii. Administration of the Newsprint Control Ordinance, 1971.
- viii. National Anthem
- ix. Liaison and coordination with agencies and media on matters concerning Government policies and activities.
- x. Administration of the Information Group.
- xi. External Publicity.
- xii. Pakistan National Centres.
- xiii. (i) Administration of- (a) Pakistan Broadcasting Corporation Act, 1973; (b) Associated Press of Pakistan (Taking Over) Ordinance, 1961; and (c) Pakistan Electronic Media Regulatory Authority. (ii) Matters relating to- (a) The Pakistan

- Television Corporation; and (b) Omitted vide SRO No.48 (1)/2016 dated 26.1.2016. 2 (c) Shalimar Recording and Broadcasting Company.
- xiv. Training facilities for Radio and Television personnel.
 - xv. Special Selection Board for selection of Press Officers for posting in Pakistan Missions abroad.
 - xvi. Omitted vide SRO1088(I)/2011, (4-14/2011-Min-I) dated 09.12.2011.
 - xvii. Establishment of tourists centers abroad.
 - xviii. Administration of the Newspapers Employees (Conditions of Service) Act, 1973(LVIII of 1973).
 - xix. (i) National Institute of Folk and Traditional Heritage of Pakistan (Lok Virsa). (ii) Pakistan National Council of Arts.
 - xx. Cultural pacts and protocols with other countries.
 - xxi. Omitted by SRO No.48(1)/2016 dated 26.1.2016
 - xxii. Federal Land Commission.

National Heritage Division

- i. International agreements and assistance in the field of archaeology, national museums and historical monuments declared to be of national importance.
- ii. Quaid-e-Azam Papers Wing.
- iii. Pakistan Academy of Letters.
- iv. National Language Authority, Urdu Dictionary Board and Urdu Science Board.
- v. National and other languages used for official purposes.
- vi. Quaid-e-Azam Academy.
- vii. Aiwan-i-Iqbal and Iqbal Academy Pakistan.
- viii. Quaid-e-Azam Mazar Management Board (QMMB).
- ix. Quaid-e-Azam Memorial Fund.
- x. Omitted vide SRO 634(1)/2016 (F.No.4-2/2016-Min-I) dated 22.7.2016
- xi. Naming of institutions in the name of Quaid-e-Azam and other high and distinguished personages.
- xii. National Book Foundation.
- xiii. National Library of Pakistan.

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 15.743 million were raised as a result of this audit. Summary of the audit observations classified by nature is as under:

(Rupees in millions)

Sl. No.	Classification	Amount
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	15.743
	Total	15.743

4.3 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 Information, Broadcasting and National Heritage	1986-87	2	0	2	0
	1989-90	3	2	1	67
	1996-97	2	0	2	0
	1998-99	3	0	3	0
	1999-00	2	2	0	100
	2001-02	7	3	4	43
	2003-04	4	2	2	50
	2004-05	4	2	2	50
	2005-06	3	0	3	0
	2006-07	3	0	3	0
	2009-10	6	2	4	33
	TOTAL		39	13	26

The overall compliance in respect of Ministry of Information and Broadcasting is unsatisfactory.

4.4 AUDIT PARAS

Others

4.4.1 *Non-refund of VAT from the host government – Rs 8.512 million*

According to Para 8.12.2 of FMMA Vol-II, Missions in Pakistan are exempted from all taxes other than service tax viz Conservancy and Water Taxes on reciprocal basis. Our Mission should also be exempted from such taxes. [MOFA No. HQ-46/67/57, dated 19-9-1957]

During audit of High Commission of Pakistan, Singapore for the FYs 2019-22, it was observed that the missions made payment on account of various items / services and paid an amount of Rs 8.512 million on account of VAT but the same was not claimed from the host government.

Audit is of the view that due to non-adherence to the rules, no claim for refund of VAT amounting to Rs 8.512 million was made which resulted in loss of government exchequer.

The matter was reported to the management in April, 2023 but no reply was received till finalization of this report.

The management was requested to convene DAC on 04.01.2024 & 16.01.2024 but no response was received till finalization of this report.

Audit recommends to take up the matter with host governments for refund of VAT.

[Para-06 Singapore 2019-22]

4.4.2 *Irregular excess payment of security deposit and brokerage charges – Rs 5.902 million*

According to Para 8.6.1(a) of FMMA Vol-II 2019, missions are advised to carefully examine all draft lease agreements and negotiate with landlords to soften such hard terms and conditions, if not exclude them altogether. In this regard, the following should serve as a guideline:

- a. Advance Rent Six Months
- b. Brokerage Charges 05% of Annual Rent.

c. Security Deposit Equivalent of one month's rent.

Missions will, in future, seek Ministry's approval for inclusion of such clauses in lease agreements where the charges exceed the above limits.

During audit of High Commission of Pakistan, Singapore for the FYs 2019-22, it was observed that the mission paid security deposit equivalent to two months' rent instead of one month rent for the hiring of residential accommodation for various employees. Similarly, in one case, the mission made excess payment of brokerage charges, no approval for payment of excess security deposit and brokerage charges was sought from the Ministry. Detail is at *Annex-XIV*.

Audit is of the view that payment of security deposit over and above the allowed limit was in violation of rules.

The matter was reported to the management in April, 2023. No further progress was received till finalization of this report.

The management was requested to convene DAC on 04.01.2024 & 16.01.2024 but no response was received till finalization of this report.

Audit recommends to refer the matter to competent forum for regularization besides avoiding such instances in future.

[Para-8 Singapore 2019-22]

4.4.3 *Unauthorized excess expenditure on repair of official vehicle – Rs 1.329 million*

According to Finance Division O.M. No. F 3(2)Exp-3/2006 dated 13.09.2006, the head of Mission is only authorized to repair maintenance of transport upto US\$ 2000 any one time or any number of vehicle used by Pakistan Mission Abroad.

During audit of Embassy of Pakistan, Berlin for the FYs 2019-22, it was observed that the mission incurred an expenditure of Rs 1.329 million (€ 4,261) on account of repair of staff car. However, the expenditure was in excess of permissible limit of US\$ 2,000.

Audit is of the view that weak internal controls resulted in excess expenditure on repair of vehicle.

The matter was reported to the management in November, 2022 but no reply was received till finalization of this report.

The management was requested to convene DAC on 04.01.2024 & 16.01.2024 but no response was received till finalization of this report.

Audit recommends to refer the matter to Finance Division for consideration besides avoiding such instances in future.

[Para-1 Berlin 2019-22]

CHAPTER 5 MINISTRY OF INTERIOR

5.1 Introduction

The Ministry of Interior has been assigned the responsibility of maintaining law and order in the country. It also regulates the working of various security identity cards and passports. The Ministry of Interior consists of the one Division, i.e. Interior Division.

The departments attached with Ministry are;

- i. Central Jail Staff Training Institute
- ii. Civil Armed Forces
- iii. Directorate General Civil Defence
- iv. Federal Investigation Agency
- v. Immigration & Passports
- vi. Islamabad Capital Territory
- vii. National Police Foundation
- viii. National Response Centre for Cyber Crimes

The autonomous bodies of the Ministry of Interior are;

- i. National Alien Registration Authority
- ii. National Database and Registration Authority
- iii. National Police Academy

5.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 3.660 million were raised as a result of this audit. Summary of the audit observations classified by nature is as under:

(Rupees in millions)

Sl. No.	Classification	Amount
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	3.660
	C- Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	-
	Total	3.660

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 Interior	2006-07	1	0	1	0
	2015-16	1	0	1	0
	2017-18	1	0	1	0
	TOTAL	3	0	3	0

The overall compliance in respect of Ministry of Interior is Nil.

5.4 AUDIT PARAS

Irregularities / Overpayments

B- Procurement related irregularities

5.4.1 Irregular award of work due to splitting – Rs 2.277 million

As per PPRA Rule 20, the procuring agency shall use open competitive bidding as a principal method of procurement for the procurement of goods, services and works. Furthermore, PPRA Rule 9 specifies that a procuring agency shall announce in an appropriate manner all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

According to Para 2.38.4 of FMMA Vol-II, Cabinet Division vide its OM No. 4/1/2008/PPRA-RA-III dated 09.04.2008 fixed following financial limits for open tender(s) for Pakistan Missions abroad:

Sl. No.	Kind of Tender	Monetary Limits
1.	Open tender	US\$ 4,000 or Euro 3,000 & above
2.	Limited tender	Less than US\$ 4,000 or Euro 3,000 & above US\$ 2,000 & Euro 1,500
3.	Single tender	Up to US\$ 2,000 or Euro 1,500

During audit of Consulate General of Pakistan, Manchester for the FYs 2019-22, it was observed that the mission awarded repair and renovation contract of NADRA office to M/s Ali Interior for Rs 2.277 million (£ 6,415). However, the award of work was irregular as the management split the procurements to avoid open tender. The detail is as under;

Sl. No	Vr # & Date	Particular	Amount (£)	Amount (Rs)
1	15 of 09.03.2020	50% advance for renovation work	1,500	532,500
2	33 of 18.03.2020	Repair and renovation work	1,500	532,500
3	27 of 29.04.2020	Electrical & wood work	2,300	816,500
4	55 of 29.06.2020	Civil work done in NADRA office	880	312,400
5	47 of 25.06.2020	Door fitting & paint work	235.00	83,425
TOTAL			6,415	2,277,325

Audit is of the view that non-compliance of procurement rules along with other irregularities raised doubts regarding authenticity of payment as well as purchase.

The matter was reported to the management in February, 2023 but no reply was received till finalization of this report.

The management was requested to convene DAC on 04.01.2024 & 16.01.2024 but no response was received till finalization of this report.

Audit recommends to refer the matter to competent forum for consideration besides avoiding such instances in future.

[Para-1 Manchester 2019-22]

5.4.2 ***Irregular payments to officers instead of vendor / agency – Rs 1.380 million***

According to Para 157 of FTR Vol-I, cheques drawn in favor of Government officers and departments in settlement of Government dues shall always be crossed ‘A/c payee only – not negotiable. As per Para 2.9.1 of FMMA Vol-II, 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.

During audit of Consulate General of Pakistan, Manchester for the FYs 2018-22, it was observed that the mission made payments of Rs 1.380 million (£ 3,920.52) for procurement of items to Mr. Faisal Javed Manager NADRA instead of direct payments to the agency, company or vendor through crossed cheques in violation of rules. The detail is as below;

Sl. No.	Vr. No.& Month	Item	Amount (£)	Amount (Rs)
1	02 of 02.06.2020	Renovation materials	800.00	281,600.00
2	03 of 02.06.2020	Renovation materials	1631.52	574,295.04
3	07 of 10.06.2020	Renovation materials	645.34	227,159.68
4	60 of 29.06.2020	Purchase of office table	230.40	81,100.80
5	53 of 16.10.2020	Purchase of Laptop	613.26	215,867.52
TOTAL			3920.52	1,380,023.04

Audit is of the view that payment for procurement of items to the officers instead of vendors raised suspicion regarding authenticity of payment / purchases.

The matter was reported to the management in February, 2023 but no reply was received till finalization of this report.

The management was requested to convene DAC on 04.01.2024 & 16.01.2024 but no response was received till finalization of this report.

Audit recommends to refer the matter to Finance Division for consideration.

(Para-3, Manchester, 2018-22)

CHAPTER 6 MINISTRY OF RELIGIOUS AFFAIRS & INTERFAITH HARMONY

6.1 Introduction

The Ministry of Religious Affairs and Interfaith Harmony is responsible for Muslim pilgrims' visits to India for Ziarat and to Saudi Arabia for 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 & Khateebis 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 zairines
- iv. Administrative control of the hajj Directorate at Jeddah and dispensaries in Makkah and Medina
- v. Islamic studies and research, including holding of seminars, conferences, etc on related subjects
- vi. Training and education of Ulema and 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
- 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.

6.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 3,858.368 million were raised as a result of this audit. Summary of the audit observations classified by nature is as under:

(Rupees in millions)

Sl. No.	Classification	Amount
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	40.703
3	Irregularities / Overpayments	-
	A- HR / Employees relates irregularities	48.343
	B- Procurement related irregularities	694.959
	C- Management of Accounts with Commercial Banks	322.172
4	Value for money and service delivery issues	-
5	Others	2,752.191
	Total	3,858.368

6.3 Brief Comments on the Status of Compliance with PAC Directives

Brief comments on the status of compliance with PAC directives

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

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

6.4 AUDIT PARAS

Fraud/Embezzlement & Misappropriation

6.4.1 *Embezzlement in remittances – Rs 12 million*

According to Para 23 of GFR, every Government officer should realize fully and clearly that he would 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 of DG Hajj, Jeddah for the FYs 2018-21, it was observed that an amount of Rs 12 million (SRLs 271,508.88) was remitted by the office of Chief Accounts Officer, Ministry of Foreign Affairs, Islamabad on 24.08.2021 on account of regular monthly recoupment for the month of June, 2021. The remittances were credited in the bank account of the Directorate General, maintained with Bank Al Riyadh, on 28.08.2021. However, the said amount was not accounted for as receipt in the Cash Account for the month of August, 2021. Rather the amount was transferred by Mr. Muhammad Kaleem, AAO on 29.08.2021 to another Bank Account bearing No.163-138-862-9942 titled Madinah Income Account maintained with the same bank. There from the entire amount was transferred to the personal bank account of Mr. Muhammd Kaleem, AAO. Moreover, the officer tempered the bank statements of the Directorate General to conceal the embezzlement.

Audit is of the view that embezzlement of Rs 12 million in remittances resulted in loss to the government exchequer.

The matter was reported to the management in August, 2022. The management replied that disciplinary proceedings under E&D Rules had been initiated and an FIR had been lodged with FIA. Concerned Revenue Authorities had also been approached for attachment of property of Mr. Muhammad Kaleem, the then AAO.

DAC, in its meeting held on 30.11.2022, directed the Ministry to vigorously pursue the matter with concerned authorities for effecting recoveries from the person(s) responsible. DAC further directed DG Hajj, Jeddah to draft a well worded letter to bank in

consultation with Director Audit (F&I), CAO and JS Hajj, to get answers of following questions: -

i) What instructions were issued from OPAP office to bank at the time of opening of account?

ii) What was the track of transactions through which Rs12 million were embezzled?

No further progress was reported till finalization of this report.

Audit recommends to pursue the case with the concerned authorities to ensure recovery of embezzled amount besides sharing the outcome of investigation with Audit.

(Para-1 SAR DG Hajj Jeddah 2018-21)

6.4.2 Misappropriation in food charges deducted from Moavineen – Rs 21.141 million

According to Rule 23 of GFR Vol-I, every Government officer should realize fully and clearly that he would 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 of DG Hajj, Jeddah for the FYs 2018-21, it was observed that Office of Pilgrim Affairs of Pakistan (OPAP) decided during hajj 2019 that the moavineen and Seasonal Duty Staff of MORA&IH would be provided food against the payment of SRL 15 per day. As per the the procedure, the moavineen were to be paid full DA while they would deposit food charges to Accommodation &Transport team for onward payment to food supplier. Subsequently OPAP deducted SRL 15 per day at source from the payment of DA of moavineen. However, there was no evidence for payment of this amount to food suppliers or its deposit in any of the official accounts of the Directorate General Hajj Jeddah. The detail is as under:

Sl. No	Vr. No. & Month	DA for the period	Amount of DA Paid (SRLs)	Amount of Food charges deducted (@ (SRL 15 per day)	Amount of Food charges deducted (Rs)
1	PWF-30 of 8/2019	30 June 2019 to 15 July 2019	250,561	22,860	1,257,300
2	PWF-37 of 8/2019	16 July 2019 to 31 July 2019	948,297	92,040	5,062,200
3	PWF-38 of 08/2019	1st August 2019 to 17 August 2019	1,610,786	141,495	7,782,225
4	PWF-39 of 08/2019	16 August 2019 to 31 August 2019	1,158,323	123,540	6,794,700
5	PWF-48 of 08/2019	1st Sep 2019 to 14 Sep, 2019	174,270	4,440	244,200
TOTAL				384,375	21,140,625

Audit is of the view that weak financial and managerial controls resulted in misappropriation of funds amounting to Rs 21.141 million.

The matter was reported to the management in August, 2022. The management replied that disciplinary proceedings under E&D Rules had been initiated, an FIR had been lodged with FIA and concerned Revenue Authorities had been approached for attachment of property of Mr. Muhammad Kaleem, the then AAO.

DAC in its meeting held on 30.11.2022 directed the Ministry to pursue and expedite the inquiry and other actions with FIA and other departments for effecting recovery from the officers/officials responsible. No progress reported till finalization of this report.

Audit recommends compliance of DAC decision.

(Para-2 SAR DG Hajj Jeddah 2018-21)

6.4.3 Embezzlement from Pilgrim Welfare Fund – Rs 7.820 million

According to Rules 23 of GFR Vol-I, every Government officer should realize fully and clearly that he would 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 of DG Hajj, Jeddah for the FYs 2018-21, it was observed that M/s Al-MATBAKH AL-NOOR, a catering company, refunded an amount of Rs 7.820 million (SRLs 164,800) on account of less serving of meal to the Directorate General. The refunded amount was deposited by the caterer firm vide cheque No. 56 dated 12.11.2019, drawn on Al Rajih Bank, Ajjad Makkah Branch in PWF account of the Mission. The Assistant Accounts Officer utilized this amount for his own benefit by tempering supporting receipts of credit entry in the cash book to adjust the cash available with him as deposit of recovery from different sources as detailed below.

Sl. No.	Details	Amount (SRLs)	Amount (Rs)
1	Cash Received from MDC	149,000	7,070,268
2	Auction amount from Lost & Found Cell	1,013	48,068
3	Recovered from Shah Faisal	3,480	165,131
4	Wheel Chairs	1,400	66,432
5	Receipt of unidentified cash from Lost & Found cell	210.61	9,994
6	Cash in chest	9,696.39	460,108
TOTAL		164,800	7,820,001

Audit is of the view that embezzlement of Rs 7.82 million from Pilgrim Welfare fund resulted in loss to the public exchequer.

The matter was reported to the management in August, 2022. The management replied that disciplinary proceedings under E&D Rules had been initiated, an FIR had been lodged with FIA and concerned Revenue Authorities had been approached for attachment of property of Mr. Muhammad Kaleem, the then AAO.

DAC in its meeting held on 30.11.2022 directed the Ministry to pursue and expedite the inquiry and other actions with FIA and other departments for effecting recovery from the officers/officials responsible. DAC further directed that embezzlement pointed out by Audit in this para may also be included in inquiry already initiated with regard to Para-1 and 2 of this Audit Report. No progress reported till finalization of this report.

Audit recommends compliance of DAC decision.

(Para-3 SAR DG Hajj Jeddah 2018-21)

6.4.4 *Embezzlement in cash receipt – Rs 3.465 million*

According to Rule 23 of GFR Vol-I, every Government officer should realize fully and clearly that he would 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 of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the Directorate General received cash amounting to Rs 3.465 million (SRLs. 63,000) as refund from M/s Madina Accommodation Group and was taken on receipt side of the Cash book for the month of March, 2019. At the close of the month, the same amount was reflected as closing balance of cash in hand. However, this closing balance was not reflected as opening balance for next month i.e., April, 2019. Neither any proof of expenditure from the receipt nor deposit of the same in the bank was available.

Audit is of the view that embezzlement of Rs 3.465 million from the cash receipt resulted in loss to the government exchequer.

The matter was reported to the management in August, 2022. The management replied that the embezzlement had also been proposed to be included as a charge in ongoing disciplinary/criminal proceedings against the official.

DAC in its meeting held on 30.11.2022 directed the Ministry to pursue and expedite the inquiry and other actions with FIA and other departments for effecting recovery from the officers/officials responsible. DAC further, directed that embezzlement pointed out by audit in this para may also be included in inquiry already initiated with regard to para-1 and 2 of this Audit Report. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC decision.

(Para-4 SAR DG Hajj Jeddah 2018-21)

Irregularities/Overpayments

A-HR/Employees Related Irregularities

6.4.5 Unjustified retention of cash in hand – Rs 27.173 million

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.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the Directorate General drew cash ranging from SRLs 432,786.38 to SRL 494,055.06 from PWF Account. This amount was retained by the mission for a period of one year (November, 2019 to November 2020) without any requirement/justification. The detail is as under:

S. No	Period/Month	Expenditure during the month (SRLS)	Cash in Hand (SRLs)	Cash in Hand(Rs)
1	November, 2019	30,406.63	494,055.06	27,173,000.00
2	December, 2019	8,940.00	463,648.43	32,919,038.53
3	January, 2020	12,707.00	454,708.43	32,284,298.53
4	February, 2020	588.53	442,001.90	31,382,134.90
5	March, 2020	Nil	441,412.90	31,340,315.90
6	April, 2020	Nil	441,412.90	31,340,315.90
7	May, 2020	4,120.65	441,412.90	31,340,315.90
8	June, 2020	1,265.87	437,292.25	31,047,749.75
9	July, 2020	3,240.00	436,026.28	30,957,865.88
10	August, 2020	6,535.73	432,786.38+ 6,535.76	31,191,869.10
11	September, 2020	Nil	432,786.38	30,727,832.98
12	October, 2020	Nil	432,786.38	30,727,832.98
13	November, 2020	Nil	432,786.38	30,727,832.98

Audit is of the view that retention of PWF amounting to Rs 27.173 million for over a year was unjustified.

The matter was reported to the management in August, 2022. The management replied that Hajj Operation necessitated holding of sufficient cash in hand to meet urgent need during Hajj Season. However, the amount reflected as cash in hand was not in the knowledge of management. It was revealed only after the scrutiny process of the accounts was started by OPAP itself. The AAO, willfully, hide a huge amount of cash pertaining to Hajj 2019 and kept it with him.

DAC, in its meeting held on 30.11.2022, viewed the lapse is seriously and stated that it was responsibility of the management to see the retention of cash in hands of accountant throughout the year. DAC directed the Ministry to link the case with other cases of embezzlement to ascertain any misuse of funds and issue directions that in future no unnecessary cash would be drawn. No progress was reported till finalization of this report.

Audit recommends compliance of DAC decision.

(Para-9 SAR DG Hajj Jeddah 2018-21)

6.4.6 Unauthorised payment to employees from PWF – Rs 17.466 million

According to Pilgrim Welfare Fund Rules, 1990, the funds from PWF can only be utilized for direct and exclusive benefit of the pilgrims. There is no rule provision for payment of food charges to the employees of office of Pilgrim Affairs Pakistan, Jeddah.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission incurred an expenditure of Rs 17.466 million (SRL 246,000) on account of food charges to the employees of OPAP out of PWF. However, there was no provision in the rules to allow payment from this fund for the benefit of pilgrims. The expenditure was incurred during the months of October, 2018 and August, 2019, as detailed below:

Sl. No.	Vr & Period	Particulars	Amount (SRLs)	Amount (Rs)
1	PWF-4 of 10/2018	Paid food charges to 22 employees of Office of Pilgrim Affairs of Pakistan, Jeddah	99,000	7,029,000
2	PWF-18 of 8/2019	Paid food charges to 28 employees of Office of Pilgrim Affairs of Pakistan, Jeddah	147,000	10,437,000
TOTAL			246,000	17,466,000

Audit is of the view that payment of food charges to the employees of OPAP from PWF was in violation of rules, thus, unauthorised.

The matter was reported to the management in August, 2022. The management replied that the fund allocation was used to incentivize the OPAP staff in the wake of intense Hajj operation which demanded continuous extra duty hours even on holidays. Payment of Food charges was not a new phenomenon, rather, was being paid since last many years.

DAC, in its meeting held on 30.11.2022, directed that the amount may be got regularized from Finance Division as per Rule 4(xv) of PWF Rules 1990. DAC further directed that a proper mechanism under rules may be prepared for payments to employees of OPAP for overtime in future. No progress was reported till finalization of this report.

Audit recommends compliance of DAC decision besides halting the practice of payment of food charges to the staff of OPAP out of PWF forthwith.

(Para-5 SAR DG Hajj Jeddah 2018-21)

B-Procurement Related Irregularities

6.4.7 Procurement of assets and services in violation of procurement rules and payment in cash – Rs 148.728 million

According to Para 2.38.4 of FMMA Vol-II, Cabinet Division vide its OM No. 4/1/2008/PPRA-RA-III dated 09.04.2008 fixed following financial limits for open tender(s) for Pakistan Missions abroad:

S. No.	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

Further according to Para 157 of FTR provided that crossed cheque be issued to the vendor/third party rather than payment made in cash.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission made various procurements worth Rs 148.728 million (SRLs 2,704,144) in violation of procurement rules. Further, in most cases the payment to the vendor was made in cash instead of crossed cheques. The detail is at *Annex-XV*.

Audit is the view that procurement of assets without observing procurement rules raised suspicions on authenticity of procurements and payments made thereof.

The matter was reported to the management in August, 2022. The management replied that a proper tender was floated but no bid was received except for rent a car/vehicle. Further, there was a tendency in the Saudi market not to submit bids rather sell articles on cash/instant payment basis. However, best value for money principle was ensured even during these cash procurements.

DAC in its meeting held on 30.11.2022 directed the Ministry to provide (i) copies of tendering documents relating to procurement made for Hajj 2018 (ii) minutes of meeting of Purchase Committee. No further progress was reported till finalisation of this report.

Audit recommends compliance of DAC decision.

(Para-47 SAR DG Hajj Jeddah 2018-21)

6.4.8 *Unauthorised cash payment on account of provision of tents – Rs 49.885 million*

As per Rule 205 of Federal Treasury Rules, a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, an acknowledgment of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment. Further Para-157 of *ibid* provides that crossed cheque be issued to the vendor/third party rather than payment made in cash.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that an amount of Rs 49.885 million (SRLs 907,000) was paid in cash to M/s DELALAT International vide voucher No.PWF-04 of 08/2019 on account of provision of tents for welfare of staff of Pakistan Hajj Medical Mission (615 personnel) in Mina/Arafat without any invoice and supporting details. Moreover, bill was not signed by D.G Hajj Jeddah.

Audit is of the view that payment for services in cash without supporting documents was in violation of rules and raised suspicion regarding authenticity of payment.

The matter was reported to the management in August, 2022. The management replied that as a routine matter, space for establishment of Tents/Camps in Mina was provided a few days before commencement of Hajj. During these days the banks in the Kingdom remained closed and the bank transactions were not possible. Also the service providers, vendors and Makatab provided space, equipment, tents and services in Mashair on payment of cost/dues. The only option available was to perform these transactions through cash payments.

DAC, in its meeting held on 30.11.2022, directed that (i) expenditure may be got regularized from Finance Division (ii) documents/vouchers in support of payments and expenditure may be provided to audit. DAC further directed to discontinue this practice and to adopt alternative payment methods like payments through apps in future. No further progress was reported till finalization of this report

Audit recommends compliance of DAC decision.

(Para-15 SAR DG Hajj Jeddah 2018-21)

6.4.9 Excess payment on account of catering charges – Rs 39.466 million

As per Para 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission entered into an agreement with M/S Najmat Al Olyan for provision of meal to 4,129 Hujjajj @ SRLs 7.7 per head for approximately 302,413 meals amounting to SRLs 2,328,580. The mission had already made an advance payment of SRLs 3,003,525, but still paid the whole amount to the suppliers thus paying an amount of Rs 39.466 million (SRLs 717,757) in excess of actual to the contractor.

Audit is of the view that due to weak financial and managerial controls, the overpayment of Rs 39.466 million was made to the contractor over and above his due payment which needs to be recovered.

The matter was reported to the management in August, 2022. The management replied that the amount is reported to have been deducted/recovered. The record is being obtained from MOH&U, KSA which would be provided for verification.

DAC, in its meeting held on 30.11.2022, directed the Ministry/Mission to effect recovery and get it verified from Audit. No further progress was reported till finalisation of this report.

Audit recommends compliance of DAC directives.

(Para-12 SAR DG Hajj Jeddah 2018-21)

6.4.10 Excess payment on account of accommodation – Rs 79.683 million

According to Rule 23 of GFR, Vol-I, every Government officer should realize fully and clearly that he would 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 Gov ornament officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that according to Sl. No. 2 of Receipt and Payment Ledger (Payments side), accommodation charges amounting to SRLs 105,389,600 (100,000 @ SRL 914 and 23,316 @ SRLs 600) were required to be paid for 123,316 Hujjaj at Madinah, whereas Mission paid SRLs 106,511,892.15 resulting in excess payment of Rs 79.683 million (SRLs 1,122,292).

Audit is of the view that excess payment of Rs 79.683 million on account of accommodation charges resulted in loss to the government exchequer.

The matter was reported to the management in August, 2022. The management replied that due to limited accommodation availability near Masjid Nabawi and completion from other hajj missions, OPAP could initially manage accommodation of 100,000 Hujjaj in Markazia @ 914 SRLs per Haji whereas 23,316 Hujjaj were accommodated in Non-Markazia building @ 600 SRLs Per Haji. Later on, OPAP was able to manage further accommodation in Markazia by persuading/requesting various owners/lessees and finally 108,310 hujjaj stayed in Markazia instead of 100,000, therefore, an amount of SRLs 106,511,892 was correctly paid.

DAC in its meeting held on 30.11.2022 directed the Ministry to provide evidence/record to Audit for verification. No further progress was reported till finalisation of this report.

Audit recommends compliance of DAC decision.

(Para-29 SAR DG Hajj Jeddah 2018-21)

6.4.11 Overpayment on account of provision of arrival snacks to pilgrims – Rs 35.551 million

According to Rule 23 of GFR, Vol-I, every Government officer should realize fully and clearly that he would 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 of DG Hajj, Jeddah for the FYs 2018-21, it was observed that mission paid an amount of SRLs 1,427,735 on account of arrival snacks for 200,000 pilgrims. However, the actual number of pilgrims under the Government Hajj Scheme for Hajj, 2019 was 117,000 (as per record of gifts i.e. prayer mat & floor mat). Hence, the mission paid excess amount of Rs 35.551 million (SRL 592,510) on provision of arrival snacks.

Audit is of the view that overpayment of Rs. 35.551 million on provision of arrival snacks to the pilgrims resulted in loss to public exchequers.

The matter was reported to the management in August, 2022. The management replied that mission had to cater for the needs of all the Hujjaj including the Private Hujjaj from Pakistan, hence, the payments pertains to the Private Hujjaj as well.

DAC, in its meeting held on 30.11.2022, directed the Ministry to provide evidence of recovery from Hajj Group Organizers to Audit for verification within three days. No further progress was reported till finalisation of this report.

Audit recommends compliance of DAC decision.

(Para-42 SAR DG Hajj Jeddah 2018-21)

6.4.12 Unjustified expenditure on account of Haji gifts – Rs 316.509 million

According to Para 37/N of file No. 01/ACC/Hajji Gift/Hajj-2019, the payments of Hajji gifts (prayer mat, floor mat) were to be made out of the deductions made from the payments of building owners as per agreement.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission got manufactured Hajji Gifts from M/s Riyadh Velvet Factory, KSA and incurred an expenditure of Rs 316.509 million (SRLs 4,457,873) out of the funds of Directorate General Hajj. However, no deduction was made from the payment to the building owners as stipulated in the agreement.

Audit is of the view that expenditure on account of Haji gifts was unjustified and resulted in loss to public exchequer.

The matter was reported to the management in August, 2022. The management replied that as per agreement with the building owners, the cost of Hajji gifts were recovered from them. Final payment was made after deduction of the said gift cost.

DAC, in its meeting held on 30.11.2022, directed the Ministry to get the record of recovery of at least 10% of buildings verified from Audit and get the remaining record verified from next audit team of Directorate of Audit (F&I). No further progress was reported till finalisation of this report.

Audit recommends compliance of DAC decision.

(Para-19 SAR DG Hajj Jeddah 2018-21)

6.4.13 Unjustified expenditure on printing – Rs 26.917 million

According to the minutes of Procurement Committee meeting held on 27.05.2018, the cost for sign boards for displaying on Hujjaj’s building were to be paid by the building owners.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission incurred an expenditure of Rs 26.917 million (SRLs. 379,106) from PWF on account of printing of sign boards, stickers etc which was the sole responsibility of building owners. The detail of expenditure is as under:

Sl. No.	Vr. No. & Date	Particulars	Amount (SRLs)	Amount (Rs)
1	PWF-35 of 10/2018	Paid to M/S Sameer Printing and Artist, Makah Mukarramah for installing sign boards on the Hujjaj Buildings for displaying their numbers, sector wise and maktab wise for guidance of Hujjaj and Moavineen.	95,680	6,793,280
2	PWF-53 of 10/2019	Paid on 07.10.2019 to M/S Sameer Painter & Artist for advertising for printing posters, Maps, stickers, signboards to be affixed on buildings/offices and on transport for Hajj -2019. (Besides Mina/Arafat Maps, panaflex were also got printed).	283,426	20,123,246
TOTALS			379,106	26,916,526

Audit is of the view that the mission incurred unjustified expenditure on account of printing causing loss to the public exchequer.

The matter was reported to the management in August, 2022. The management replied that during Hajj 2018 and 2019, SRLs 102,000 and SRLs 116,000 were recovered from the building owners.

DAC, in its meeting held on 30.11.2022, directed the Ministry to provide evidence of recovery from the building owners of at least 10% of the total buildings hired during each Hajj. No further progress was reported by the Ministry till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-14 SAR DG Hajj Jeddah 2018-21)

6.4.14 Excess payment on account of meals served to Hujjaj – Rs 5.533 million

As per Para 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission entered into the agreements with three different contractors for provision of meal to Hujjaj during Hajj 2019 @ SRLs 7.7 per meal. However, the mission made excess payment to the contractor as detailed below:

Group	No of Meals	Amount Due (SRLs)	Amount Paid (SRLs)	Excess Payment (SRLs)	Excess Payment (Rs)
Al-Matabakh Al-Noor	6,681 Hujjaj for 30 days for 3 meals a day =601,290	4,629,933	4,668,210	38,277	2,717,667
Shirka Hassam Al-Muali	10,501 Hujjaj for 30 days for 3 meals a day =945,090	7,277,193	7,290,160	12,967	920,657
Turkish Al-Mazaq	10,350 Hujjaj for 30 days for 3 meals	7,179,480	7,206,168	26,688	1,894,848

Restaurants	a day =932,400				
TOTAL				77,932	5,533,172

Audit is of the view that due to weak internal and financial controls, the mission made excess payment of Rs 5.533 million to the contractors.

The matter was reported to the management in August, 2022. The management replied that payments were made according to the meals served. No excess payment was made to the contractor.

DAC, in its meeting held on 30.11.2022, directed the Ministry to provide justification for payment of excess meals and the record be got verified from next audit team of Directorate of Audit (F&I). No further progress was reported till finalization of this report.

Audit recommends compliance of DAC decision.

(Para-13 SAR DG Hajj Jeddah 2018-21)

C- Management of Accounts with Commercial Banks

6.4.15 *Non-clearance of long outstanding cheques pertaining to Compulsory Hajj Dues – Rs 251.629 million*

As per Para 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission closed the account of Compulsory Hajj Dues (CHD) being maintained with Bank Al Jazira A/C No. 0021248455004 and new account No.1631596099941 was opened with Bank Al Riyadh in April, 2020. The closing balance of SRLs 15,027,877.94 in Al Jazira Bank account was transferred to new account on 09.04.2020. It was, however, noticed that cheques amounting to Rs 251.629 million (SRLs 4,556,850.50) issued in favour of various parties from time to time during the period from August 2017 to October 2019 were still being outstanding despite lapse of 3 to 5 years. After the closure of the account with bank Al-Jazera, all these cheques lost validity, hence, were required to be cancelled and amount taken into accounts as receipt which was not done by the management. The details of outstanding cheques are as under:

S. No	Cheque No & date	Amount (SRL)	Amount (Rs)
1	806421 dated 02.08.2017	316,000	17,452,617
2	806521 dated 03.10.2017	61,183	3,379,125
3	67786978 dated 08.10.2018	1,862,141	102,845,675
4	67786977 dated 08.10.2018	86,667	4,786,601
5	67786991 dated 08.10.2018	330,240	18,239,089
6	67786995 dated 09.10.2018	600,000	33,137,880
7	67786996 dated 09.10.2018	116,628	6,441,341
8	67787022 dated 01.08.2019	580,650	32,069,183
9	67787058 dated 23.09.2019	542,501	29,962,222
10	67787064 dated 01.10.2019	60,040.50	3,316,025
TOTAL		4,556,050.50	251,629,758

Audit is of the view that non-clearance of long outstanding cheques showed lack of financial controls and created doubt about the genuineness of the claims against which those cheques were issued.

The matter was reported to the management in August, 2022. The management replied that the vendors/companies were issued cheques against their verified claims, however, those cheques were neither presented to the said bank nor the OPAP was approached for payment even after shifting of account to the new bank. The said amount could be claimed by the vendors as these were reflected as liabilities in the OPAP account as per verified bills.

DAC, in its meeting held on 30.11.2022, directed the Ministry to contact the concerned vendors and resolve the issue. Further, the bills/claims against which those cheques were issued may be shared with audit. No further progress was reported by the Ministry till finalization of this report.

Audit recommends compliance of DAC decision besides.

(Para-44 SAR DG Hajj Jeddah 2018-21)

6.4.16 Non-reconciliation of regular bank account – Rs 74.427 million.

As per Rule 89(4) (viii) of GFR Vol-I, the head of the department and the Accountant General will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the head of the department with those that appear in the Accountant General's books. Unless in any case there are special rules or orders to the contrary, the reconciliations should be made monthly the initial responsibility resting with the Accountant General.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that reconciliation of cash book with the bank account for regular budget was being carried out in doubtful manner which may lead to embezzlement. The detail of shortcomings noticed during close examination of Cash Accounts is at ***Annex-XVI***.

Audit is of the view that non-reconciliation gives rise to the chances of misappropriation of funds. Audit is of further view that in the absence of bank reconciliation, the authenticity of expenditure could not be ascertained.

The matter was reported to the management in August 2022. The management replied that there had been a practice to prepare bank reconciliation statement, however, it might not be as per prescribed format.

DAC, in its meeting held on 30.11.2022, directed the Ministry to provide relevant documents in support of reply to audit. No further progress was reported till finalisation of this report.

Audit recommends compliance of DAC directives.

(Para-27 SAR DG Hajj Jeddah 2018-21)

6.4.17 Irregular opening of various bank accounts

As per Rule 7 of GFR Vol-I, unless otherwise expressly authorized by any law or rule of order having force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without consent of the Ministry of Finance. As per Para 2(a) of Pilgrim Welfare Fund Rules, 1990, account for PWF funds were required to be opened with National Bank of Pakistan.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that Mission was maintaining fifteen (15) bank accounts with Bank Al-Jazira and Bank Al-Riyadh instead of National Bank of Pakistan as required under Para2(a) of Pilgrim Welfare Fund Rules, 1990. The details of Bank Accounts is at *Annex-XVII*.

Audit is of the view that opening and maintenance of bank account in violation of rules was irregular.

The matter was reported to the management in August, 2022. The management replied that opening of account with Riyadh Bank was approved by the M/o Finance in the light of requirements of Saudi Taleemat. PWF was maintained separately since it was not being accounted for by the CAO MOFA or CGA Office. Also the rules of Kingdom of Saudi Arabia and separate treatment of the receipts and payments of Hajj mandated opening the relevant accounts separately.

DAC, in its meeting held on 30.11.2022, directed the Ministry that all bank accounts may be got regularized from Finance Division and retain only those Bank accounts which are approved by the Finance Division. No further progress was reported by the Ministry till finalization of this report.

Audit recommends to refer the matter to Finance Division for consideration.

(Para-26 SAR DG Hajj Jeddah 2018-21)

Others

6.4.18 *Doubtful transfer of funds – Rs 825 million*

According to Para 23 of GFR, every Government officer should realize fully and clearly that he would 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 of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission transferred an amount of Rs 825 million (SRLs 15,000,000) to M/s United Agent Account from Compulsory Hajj Dues account on 26.09.2019. However, the amount was transferred from Bank account No.0021248455004 (CHD Account) on 25.09.2019 to Bank account No.0021248455001 (Accommodation Account). Further, the abstract/page of CHD cash Book containing the correction provided by the Mission was unsigned and without any date, hence, could not be accepted as authentic.

Audit is of the view that transfer of funds to Accommodation Account instead of contractor account made the transfer of funds doubtful.

The matter was reported to the management in August, 2022. The management replied that cash book entry regarding the above indication of audit was corrected in the CHD account.

DAC, in its meeting held on 30.11.2022, directed the Ministry for provision of bank statements of CHD and Accommodation Account for the month of September, 2019 and correction made in Cash Book may be attested and a copy thereof be provided to audit. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-16 SAR DG Hajj Jeddah 2018-21)

6.4.19 Irregular borrowing from Pilgrim Welfare Fund – Rs 135.000 million

Pilgrim Welfare Fund Rules 1990 amended up to 2001, there is no rules provision for giving loan out of PWF to any other department/Account for any purpose other than welfare of pilgrims.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission borrowed an amount of Rs 135 million (SRLs 2.5 million) from PWF to meet operational expenses. The detail of loans taken from PWF is as under:

Sl. No.	Month	Amount of Loan (SR)	Amount of Loan (Rs)
1	July-2019	300,000	18,411,000
2	August 2019	300,000	18,411,000
3	Sept 2019	400,000	24,548,000
4	Oct 2019	400,000	24,548,000
5	Nov 2019	500,000	30,685,000
6	Nov 2020	300,000	18,411,000
TOTAL		2,500,000	135,014,000

Audit is of the view that taking of loans from PWF to meet the expenditure of regular account, was irregular and clear violation of PWF Rules. 1990.

The matter was reported to the management in August, 2022. The management replied that in order to meet the inevitable expenditure like salary of staff and other hajj related expenses and delay of remittance of regular budget, loan was taken from PWF Account.

DAC, in its meeting held on 30.11.2022, directed the Ministry to provide record of taking loans and its refund to audit for verification. No further progress was reported till finalization of this report.

Audit recommends that the matter may be referred to Finance Division for consideration.

(Para-34 SAR DG Hajj Jeddah 2018-21)

6.4.20 Variation in monthly account of the mission – Rs 61.401 million

As per Para 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for

observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that opening balance of cash in bank for February 2020 was SRLs 1,435,142.14, whereas during the month, payments/expenditure of SRLs 297,079.80 was made, hence, remaining/closing balance of cash in bank should have been SRLs 1,138,062. However, the closing balance of cash in bank was appearing as SRLs 137,560.07. Thus, there was a difference of Rs 61.401 million (SRLs 1,000,502) in the monthly account.

Audit is of the view that variation in monthly accounts of the mission showed poor accounting practices and raised suspicions regarding expenditures.

The matter was reported to the management in August, 2022. The management replied that an amount of SAR 1,000,000 was transferred from Regular Account to the PWF Account as repayment of loans which could be verified from the Bank Statements.

DAC, in its meeting held on 30.11.2022, directed the Ministry that documentary evidence for drawl of loan, refund of loan and recording of loan recoupment on the expenditure/payment side of the main statement of that month i.e February, 2020 may be provided to Audit. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC decision.

(Para-11 SAR DG Hajj Jeddah 2018-21)

6.4.21 Non-refund of amount from accommodation account into DG Hajj Regular Account – Rs 38.210 million

As per Para 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission issued a cheque amounting to Rs 38.210 million (SRL 694,720) for hiring of an accommodation in Madinah during Hajj 2018. However, due to dispute between the mission and building owner, bank was directed to stop the payment to the party. However, the party approached Saudi Arabia Monetary Authority (SAMA) and got the payment released from

Regular Account bearing Bank Account No. 002124855002 of the Directorate General maintained with Al-Jazira Bank. Later on, the cheque issued from accommodation account was cancelled and taken in cash book of accommodation account as receipt in October, 2018. However, the amount withdrawn from the Regular Account was not refunded to the D.G Hajj Jeddah official account.

Audit is of the view that due to weak financial and managerial controls mission made payment out of regular account instead of accommodation account.

The matter was reported to the management in August, 2022. The management replied that the reconciliation exercise was in process to check inter-account transfers for the period under review. On completion of the exercise, the amount would be transferred to the Account to which it was due. On the other hand, budget was released yearly in the Regular Account, thus any payment due would have to be authorized afresh in each case with the release being made by the MORA & IH or Finance Division.

DAC, in its meeting held on 30.11.2022, directed the Ministry to transfer the amount of SRLs 694,720 to the regular budget account. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-21 SAR DG Hajj Jeddah 2018-21)

6.4.22 Irregular credit to regular account instead of PWF – Rs 28.607 million

As per Para 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the procurement committee initially allocated 10,000 Hujjaj to M/s Zoqi and Zoqi for provision of food and full payment was made to the caterer electronically. However, after formation of sectors, the caterer was allocated sector 3 having 8573 Hujjaj for provision of food, which resulted in excess payment of Rs 28.607 million (SRLs 520,132). On the Mission's request for refund of excess payment, the caterer refunded the excess amount through cheque No.00000293 dated 17.10.2018. However, the said amount was deposited

into Regular Account No. 1631388629940 instead of PWF account on the contention that OPAP was suspended like all other Missions for two months.

Audit is of the view that credit of refunded amount into regular account instead of PWF was irregular.

The matter was reported to the management in August, 2022. The management replied that the reconciliation exercise was in process to check inter-account transfers for the period under review. On completion of the exercise, the amount would be transferred to the Account to which it was due. On the other hand budget was released yearly in the Regular Account. Thus any payment due would have to be authorized afresh in each case with the release being made by the MORA & IH or Finance Division.

DAC, in its meeting held on 30.11.2022, directed the Ministry to transfer the amount of SRLs 520,132 to the PWF account. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC decision besides avoiding such instances in future.

(Para-31 SAR DG Hajj Jeddah 2018-21)

6.4.23 Irregular payment to the contractors in cash instead of crossed cheque – Rs 1,644.247 million

According to Rule 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. As per Rules 157 & 158 of FTR, payments to corporate or local bodies, firms & private persons should be made through crossed cheques/bank orders.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the mission made payments of Rs 1,644.247 million (SRLs 26,792,358) in cash in violation of Federal Government Treasury Rules. There was no proper record maintained by the D.G Hajj Jeddah regarding cash withdrawn and its disbursement as well as no receipt adjustment was found on record against such cash withdrawal. The detail of cash withdrawals is at ***Annex-XVIII***.

Audit is of the view that payment to the contractor in cash instead of crossed cheque was in violation of rules, thus, irregular. Such payments also raised doubts regarding authenticity of payments.

The matter was reported to the management in August, 2022. The management replied that cash management issues were systemic for the PWF, Accommodation and Compulsory Hajj Dues Accounts. These accounts could not be treated like regular budget account on which FMMA, Treasury Rules, GFR etc were applicable.

DAC, in its meeting held on 30.11.2022, directed the Ministry to get the cash payments regularized from the Finance Division and relevant documents in support of expenditure and receipts may be provided to audit. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC decision besides halting the practice of cash payment forthwith.

(Para-18 SAR DG Hajj Jeddah 2018-21)

6.4.24 *Doubtful transfer of funds from regular account to Pakistan House Madinah account – Rs 13.607 million*

According to Para 15 of GFR Vol-I, every one whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that as per bank statement of regular account for January 2019, an amount of Rs 13.607 million (SRLs 221,722) was transferred to bank account No. 1631388629942 (Pakistan House Madinah) on 26.06.2019. The details and purpose of transferring the amount was not mentioned.

Audit is of the view that insufficient reporting of transfer of funds raised doubt regarding authenticity of such transfer.

The matter was reported to the management in August, 2022. The management replied that the amount of SRLs 221,722 was transferred to Pakistan House Madinah

Income Account as payment on account of rent of office buildings since OPAP used the space of Pakistan House during Hajj season.

DAC, in its meeting held on 30.11.2022, directed the Ministry to provide the following information and record to Audit: -

- i) A statement showing expenditure incurred from rental amount.
- ii) Detail of signatories of the Pakistan House Madinah Account.
- iii) Delegation of power for maintenance of Account, from Ambassador.

No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-38 SAR DG Hajj Jeddah 2018-21)

6.4.25 Variation in balances in cash in hand and cash at bank – Rs 6.119 million

According to Para 15 of GFR Vol-I, every one whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.

During audit of DG Hajj, Jeddah for the FYs 2018-21, following discrepancies in balances of February, 2019 were noticed:

- i. The main statement of January 2019 was showing closing balance of cash in hand as SRLs 99,720.05 whereas main statement of February, 2019 showed that opening balance of cash in hand was SRLs 50,019.60. Hence there was a difference of Rs 3.050 million (SRLs 49,701) in both the statements.
- ii. The main statement of January 2019 was showing closing balance of cash at bank as SRLs 1,862,941.60 whereas main statement of February, 2019 showed that opening balance of cash at bank was SRLs 1,912,941.60. Hence there was a difference of Rs 3.069 million (SRLs 50,000) in both the statements.

Audit is of the view that variation in balances showed weak accounting practices and raised suspicion regarding authenticity of accounts / payments.

The matter was reported to the management in August, 2022. The management replied that the closing balance of January, 2019 was same as opening balance of February, 2019 in the relevant cash accounts.

DAC, in its meeting held on 30.11.2022, directed the Ministry to provide detailed reply with all relevant supporting documents i.e cash deposit slips, bank reconciliation statements etc. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC directives.

(Para-37 SAR DG Hajj Jeddah 2018-21)

6.4.26 Discrepancies in Pilgrim Welfare Fund account

As per Para 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of DG Hajj, Jeddah for the FYs 2018-21, Audit observed following discrepancies in PWF account;

1. A cheque bearing No. 67304913 dated 11.10.2018 valuing SRL 113,018 on account of payment for balance amount of building hired for welfare staff Madinah was being shown as outstanding in bank reconciliation statement from October, 2018 to September, 2019. This was neither shown as outstanding in reconciliation statement nor shown as paid/cleared in the bank statements.
2. In June, 2019, an amount of SRLs 20,000 vide cheque No. 13 dated 24.06.2019 was granted as advance for airport to Mr. Baidar Bakhat but adjustment was not available.
3. Bank reconciliation statement for July 2019 showed that an amount of SRLs 530,437 was wrongly credited by the bank whereas according to bank statements, no such amount was credited by both banks.
4. According to bank reconciliation statement of August 2019, an amount of SRLs 2,667,631 was added in bank balance as amount wrongly

deducted by the bank. As per bank statements no such amount was found.

5. According to bank reconciliation statement of September, 2019, an amount of SRLs 1,577,852 was added in bank balance as amount wrongly deducted by the bank. As per bank statements no such amount was found.
6. In September 2018, expenditure in bank column of cash book was recorded as SRLs 6,256,567.76 whereas actually it calculated to SRLs 6,109,492.76, thus, there was over booking of expenditure to the tune of SRLs 147,075.
7. Cash book for March 2019, revealed that an amount SRLs 500,000 was drawn vide cheque No. 67304920 dated 14.03.2019 from Bank Al Jazira. The record i.e cash book showed that out of that an amount of SRLs 50,000 was taken as cash on receipt side of the cash book during March, 2019 and the balance cash of SRLs 450,000 was deposited in Bank al Riyadh No. 1631464579940 (PWF Account). This deposit needed confirmation from the bank. However, this amount could not be verified from the Bank statements.

Audit is of the view that weak internal and financial controls resulted into discrepancies in PWF account.

The matter was reported to the management in August, 2022. The management replied that:

- i. The amount was credited back to PWF Account in October-2019. The Cheque was neither paid, nor cashed or replaced.
- ii. Previously the adjustments were not being approved in the name of individuals rather their individual adjustments were watched over by the AAO and adjustments were made on the basis of account heads and period concerned without reference to the incurring personnel; therefore, specific record against each money issue to personnel, was not available.
- iii. The bank statement when matched with the cash book reveals that multiple entries in the bank, representing proper transfers to companies etc. for

concerned service/ provision, were not entered in the Cash Book and at the end by the then AAO, who wrote the Cash Book, just fictitiously made the wrong credit by bank entry to make the Closing Balances of the Bank and Cash Books to match.

- iv. As regards the Para 3, 4, 5, 6, 7 that a scrutiny committee was previously formed that checked the bank entries, however, these situations required the remaking of cash books for the months pointed out by the Audit which was akin to substantive audit requiring a lot of effort and time. The exercise for the pointed out months would be undertaken and final results would be intimated to audit in due course of time.
- v. The Cash was deposited in the Riyadh Bank on 14-03-2019.

DAC, in its meeting held on 30.11.2022, directed the Ministry to get the record verified in case of Sl.No.1 & 2 and directed to investigate the matter in case of Sl. Nos 3 to 7 and share the outcome with Audit. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC decision.

(Para-23 SAR DG Hajj Jeddah 2018-21)

6.4.27 Discrepancies in accommodation account

As per Para 11 of GFR Vol-I, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of DG Hajj, Jeddah for the FYs 2018-21, following discrepancies in accommodation account were observed;

1. An amount of SRLs 441,595 was credited on 26.06.2020 to accommodation account maintained with Bank Al Riyadh but the amount was not taken as receipt in the cash book.
2. Another amount of SRLs 4,905,281.47 was credited on 09.04.2020 to accommodation account in Bank Al Riyadh but the amount was not taken as receipt in the cash book.

3. Cash book was showing negative balance from September, 2019 to March, 2020 (-SRLs 415,176.20).

Audit is of the view that weak internal and financial controls resulted in discrepancies in accommodation account.

The matter was reported to the management in August, 2022. The management replied that:

1. No entry in the Bank Statement for Jun/2020 was available for SRLs 441,595. However, an amount of the equal value was transferred through cheque from Regular Account to Accommodation Account in June/2021, and was not recorded in cash book by the then AAO.
2. At the time of transfer of Bank Account, the balance amount of SRLs 4,905,281.47 was transferred from Bank, Al Jazeera to Riyadh Bank. Since, the same cashbook was continued, therefore, the amount was not taken on credit side.
3. The actual corresponding bank balance was not negative. However, due to the separation of accounts sometimes the payments of one account are paid from the other bank account but were reflected in the actual cash book which were then cleared after inter-account transfer.

DAC in its meeting held on 30.11.2022 directed the Ministry to:

Provide Bank reconciliation statement of accommodation account for the month of June, 2021.

Provide Bank reconciliation statement of accommodation account for the months of April and May, 2020 (Al-Riyad and Aljazera Banks)

Proper justification for negative balances in cash book may be shared with Audit.

No further progress was reported till finalization of this report.

Audit recommends compliance of DAC decision.

(Para-24 SAR DG Hajj Jeddah 2018-21)

6.4.28 *Non-framing of accounting procedures and non-vetting of PWF Rules*

According to Para 5 (d & e) of the Controller General of Accounts Ordinance, 2001, the Controller General shall lay down the principles governing the internal financial control for Government departments in consultation with the Ministry of Finance and the Provincial Finance departments as the case may be and render advice on accounting Procedure for new schemes, programs or activities undertaken by the Government concerned. 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.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that Ministry of Religious Affairs and Interfaith Harmony created a Pilgrim Welfare Fund in 1980. However, the Accounting Procedures for the fund was not prepared contrary to above mentioned rules provision. Further, the Pilgrim Welfare Funds Rules 1990 have also not been vetted by the Finance Division.

Audit is of the view that in the absence of approved Accounting Procedures and vetting of Pilgrim Welfare Funds Rules by the Finance Division, the maintenance of record and incurrence of expenditure from PWF was irregular.

The matter was reported to the management in August, 2022. The management replied that the case would be taken up with CGA and M/o Finance for vetting of PWF Rules.

DAC in its meeting held on 30.11.2022 directed the Ministry to expedite the vetting of PWF rules from Finance Division and framing of accounting procedure in consultation with the CGA. No further progress was reported finalization of this report.

Audit recommends compliance of DAC decision.

(Para-25 SAR DG Hajj Jeddah 2018-21)

6.4.29 *Non-reconciliation of remittances to the mission*

As per Rule 89(4) (viii) of GFR Vol-I, the head of the department and the Accountant General will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the head of the department with those that appear in the Accountant General's books. Unless in any case there are special rules or orders to the

contrary such as those contained in paragraph 90, the reconciliations should be made monthly the initial responsibility resting with the Accountant General.

During audit of DG Hajj, Jeddah for the FYs 2018-21, it was observed that the figures of remittances sent by MORA to DG Hajj Jeddah during the period 2018-2021 and those recorded by the Mission did not match with each other. The details of amounts remitted and received are as under:

Remittance sent by MORA			Remittances accounted for by DG Hajj, Jeddah		Difference (SRL)	Difference (Rs)
Sl. No.	Period	Amount Remitted (SRLs)	Period	Amount Remitted (SRLs)		
1	Hajj 2018	738,019,655	Hajj 2018	772,064,882	34,045,227	1,872,487,485
2	Hajj 2019	689,626,158	Hajj 2019	914,237,540	224,611,382	12,353,626,010
3	Hajj 2020	151,222,616	Hajj 2020	205,434,440	54,211,824	2,981,650,320

Audit is of the view that due to weak internal and financial controls the figures of remittances sent by MORA, there was variation in the amount sent by MORA and received by the mission.

The matter was reported to the management in August, 2022. The management replied that during Hajj the MORA & IH sends remittances but the left over balance from previous years is also authorized to be used for Hajj, when both are taken into account the total balance exceeds the amounts accounted for in the expenditure statements.

DAC in its meeting held on 30.11.2022 directed the Ministry for reconciliation of remittance between Ministry and D.G Hajj, Jeddah within 06 days. No further progress was reported till finalization of this report.

Audit recommends compliance of DAC decision.

(Para-41 SAR DG Hajj Jeddah 2018-21)

Annex-I (Para-1.5.4)

Unauthorized inclusion of AC, heating and other allied charges in rent

Vr. No. & Month	Name & Designation of occupant	Name of Inadmissible items	Amount DKK	Recovery of DKK	Recovery (Rs)
02 of 01/2020	Muhammad Ajmal, APS & Zakir Hussain, APS	AC Rent	500	97,113.12	3,968,042
		Heating Rent	1,523.19		
		Total extra Rent	2023.19 x 12 x 4 = 97,113.12		
	Additional Assistant	AC Rent	500	97,113.12	3,968,042
		Heating Rent	1,523.19		
		Total extra Rent	2023.19 x 12 x 4 = 97,113.12		
	Asif Imran, Accountant	AC Rent	1200	57,600	2,353,536
		Total extra Rent	1200 x 12 x 4 = 57,600		
	Driver apartment	AC Rent	348	81,408	3,326,330.88
		Kitchen Appliance	459		
		Bathroom Appliance	396		
		Water Consumption	243		
Antenna package		250			
	Total extra Rent	1,696 x 12 x 4 = 81,408			
TOTAL				333,234.24	13,615,950.88

Annex-II (Para-1.5.6)

Details of air fare /cost of air ticket paid to officers/officials who travelled on deviated routes and availed foreign carrier services

Sl. No	Para No	Particulars	Remarks	Amount (LC)
1	Para-28	Parep Prague paid to Dr.Israra, Ambassador an amount of CZK 166,179 for purchase of 3 one way business class air ticket for deviated route i. e Prague-London-Islamabad, CZK 63,070 vide voucher No.37,070/- for purchase of (01) one way business class air	Deviation of approved route without Approval of FD, non-recovery of difference of air fare. Direct payment of US\$ 2,763 to the Ambassador instead of travel agent.	CZK. 229,249 & US\$ 2,763

		ticket for deviated route Prague-London-Islamabad for Ambassador's son, and US\$ 2,763 paid directly to the Ambassador on his instructions/approval on account of estimated cost of (01) one way air ticket of business class for approved route Prague-Istanbul-Islamabadfor Ambassador's daughter vide voucher No. 40 of 09/2019.		
2	Para-42	Ministry paid air-fare amounting to Rs.730,000 for sector Islamabad-Istanbul-Abu Dhabi in respect of Mr. Faisal Niaz Tirmizi, Ambassador (Approved route was Islamabad to Abu Dhabi) Further as per Finance Division vide U.O. dated 27.12.2022 issued NOC for deviation of route subject to the condition that the officer will pay the difference in airfare over and above the approved route/use of non-national carriers if any, from his own pocket. So, the difference of airfare may be recovered from above named officer under intimation to audit.	Conditional NOC issued by FD but difference of air fare was not recovered.	Rs 730,000
3	Para-45	Ministry paid air-fare amounting to Rs.674,851 in respect of Mr. Noor Nabi, First Secretary to Parep Accra for sector Lahore-Jeddah-Doha-Accra Finance Division vide U.O. dated 31.01.2023 issued conditional NOC.	Conditional NOC issued by F.D but difference of air fare was not recovered.	Rs 674,851
4	Para-54	Ministry paid air-fare amounting to Euro 8,900 (Rs.2,017,000) for sector Rome-London-Islamabad (deviated route) in respect of Mr.	Conditional NOC for deviation of route issued by F.D but difference of air fare was not recovered.	Rs 2,017,000

		Juahar Saleem, Special Secretary upon his posting from Rome to Headquarter.	PIA's certificate required.	
5	Para-62	Ministry paid air-fare amounting to Rs.870,000/- for sector Islamabad-Jeddah-Istanbul-Brussels (Deviated route) in respect of Dr. Asad Majid Khan, Foreign Secretary to PAREP Brussels. Finance Division vide U.O. dated 29.04.2022 issued conditional NOC for deviation of route.	Conditional NOC for deviation of route issued by F.D but difference of air fare was not recovered. PIA's certificate required.	Rs 870,000
6	Para-67	Ministry paid air-fare amounting to Rs.2,090,000/- in respect of Mr.Asim Ali Khan, Director General upon his posting to CG Los angles for sector Islamabad-Jeddah-Los angles. Further as per Finance Division vide U.O. dated 15.12.2022 issued conditional NOC for deviation of route.	Conditional NOC for deviation of route issued by F.D but difference of air fare was not recovered. PIA's certificate required.	Rs 2,090,000
7	Para-14, Canberra 2017-22	Mission paid an amount of A\$ 3,360 on a/c of cost of Air Tickets for sector Canberra-Sydney-Singapore-Jeddah-Islamabad on transfer of Ms. Naela Chohan, High Commissioner. The journey was not carried out through the approved route nor was approval of the Ministry obtained for adopting the route other than the following approved route: <ul style="list-style-type: none"> • Canberra-Sydney-Bangkok-Islamabad • Canberra-Sydney-AbuDhabi-Islamabad • Canberra-Sydney-Dubai-Islamabad 		A\$ 3,360
TOTAL				Rs 6,381,851, CZK. 229,249, A\$ 3,360 & US\$ 2,763

Annex-III (Para-1.5.10)**Detail of six days joining time DA paid for places other than places falling on approved routes**

Sl. No.	Para No.	Particulars of payments	Approved Route	Amount
1	27	Dr.Israr Ahmed, Ambassador claimed six days joining time DA amounting to US\$ 5,778 spent at London upon his posting from Parep Prague to Headquarter	Islamabad-Dubai/Doha /Paris/Istanbul-Prague.	US\$ 5,778
2	37	Mr.Baber Amin, Ambassador upon his posting from Parep Oslo to Headquarters claimed US\$ 3,345 on account of six days joining time DA spent at Dubai.	Oslo-Istanbul/London-Islamabad.	US\$ 3,345
3	41	Mr.Faisal Niaz Tirmizi, Ambassador upon his posting from Headquarters to Parep Abu Dhabi was paid five days joining time DA amounting to DH 6,134 spent at Istanbul. Further, Finance Division issued NOC for deviation of route subject to that, the officer will draw TA/DA as per approved route.	Islamabad-Abu Dhabi	DH 6,134
4	43	Mr. Rizwan Saeed Sheikh, Additional Secretary upon his posting from OIC Jeddah to Headquarters was paid six days joining time DA amounting to SRLs 12,543.75 (Rs 745,601) for joining time spent at Dubai.	Islamabad to Jeddah	SRLs12,543.75
5	53	Mr. Jauhar Saleem, Special Secretary upon his posting from Parep Rome to Headquarters was paid six days joining time DA amounting to US\$ 4,815 (Rs 1,062,189) spent at London.	Islamabad-Milan/Istanbul-Rome	US\$ 4,815
6	55	Mr. Tariq Mahmood, Ambassador upon his posting from Parep Algiers to Headquarters was paid six days joining	Algier-Jeddah-Islamabad.	US\$ 264

		time DA en-route amounting to US\$ 3,204 (@ US\$178 x 6 x 3) spent at Jeddah and 30% transit DA US\$ 160.20 from Parep Algiers to Headquarters. The officer was entitled for 6 days DA amounting to US\$ 2,952 at DA rate approved for Jeddah instead of Makkah (Category-II DA @ US\$ 164) and 30% transit DA US\$ 147.60		
7	65	Aisha Farooqui, Additional Secretary upon her posting from Headquarter to Parep Dublin was paid six days joining time DA amounting to US\$ 984 (Rs 219,334) spent at Jeddah. Further Finance Division vide U.O dated 21.10.2022 issued conditional NOC for deviation of route.	Islamabad-London/Istanbul /Dubai/Abu Dhabi-Dublin.	US\$ 984
8	80	Dr. Yousuf Junaid, Ambassador upon his posting from Headquarter to Parep Ankara was paid US\$ 1,338 (Rs 307,673.10) for six days joining time DA spent at Dubai.	The approved routes for Ankara were (i) Islamabad-Istanbul-Ankara and (ii) Islamabad-Jeddah-Ankara.	US\$ 1,338
TOTAL				US\$ 16,524, DH 6,134 & SRLs.12,543.75

Annex-IV (Para-1.5.14)

Unauthorized payment on account of Special Allowance for the period 01.07.2020 to 30.06.2022(24 months)

Sl. No.	Name & Designation	Rate of Allowance	Amount (Rs)
1	Mrs. Shazia Yasmeen, Accounts officer	6,400	153,600
2	Mrs. Falak Naz, Senior Librarian	6,400	153,600
3	Mr. Asad Ali, Private Secretary	4,400	105,600
4	Mr. Muhammad Kamal Khan, Computer Programmer	3,200	76,800
5	Mr. Haseeb Asif, AD	3,200	76,800

6	Mr. Amin, Programme officer	4,400	105,600
7	Ms.FaizaMaqsood, AD	3,200	76,800
8	Mr.Saeed-ur-rahman, APS	4,560	109,440
9	Mr. Shakeel Ahmed, Assistant	2,976	71,424
10	Ms.IrumBatoool, Admn. Assistant	1700	40,800
11	Mr.Zain-ul-abedeem, steno typist	1,600	38,400
12	Mr.JavedIqbalBhatti, UDC	1,352	32,448
13	Mr.OmairShafique, Tele operator	1,240	29,760
14	Mr.DanishHussain,LDC	1,116	26,784
15	Mr.Muhammad Imran, LDC	1,240	29,760
16	Mr.MuhammadSuleman, Driver	1,736	41,664
17	Mr. Muhammad Iqbal, Driver	1,320	31,680
18	Mr. Muhammad Saleem, Driver	1,592	38,208
19	Mr. Rashid Minhas, Despatch Rider	1286	30,864
20	Mr. ArshadMahmood , D.M.O	2120	50,880
21	Mr.MuhammadFarooq, N/Qasid	1,770	42,480
22	Mr. Abdul Mussawar, N/Qasid	1,354	32,496
23	Mr. Raja AsifZareen, N/Qasid	1,388	33,312
24	Mr.Muhammad Nawaz, N/Qasid	980	23,520
25	Mr.FaheemFarooq, N/Qasid	980	23,520
26	Mr.Mujahid Akbar, N/Qasid	980	23520
27	Mr.MuhammadWajid,S/Guard	980	23,520
28	Mr. Muhammad Bashir, Sweeper	1,184	28,416
29	Mr.JavedMasih-I, Sweeper	1,770	42,480
30	Mr.JavedMasih-II, Sweeper	1,388	33,312
TOTAL			1,627,488

Annex-V (Para-1.5.17)

Detail of excess payment of pay, conveyance allowance during leave period

Sl. No	Para No	Particulars	Excess Payment	Amount (Rs)
1	40	Mr. Ahmed Waleed, Deputy Director was granted leave on half pay (LHP) for 427 days (01.07.2020 to 31.08.2021).	Excess payment of Pay Rs.287,340 and Excess Conveyance Allow Rs.70,000	357,340
2	57	Ms. Ayesha Abu Bakar, Deputy Director proceeded on leave on half pay (LHP) for 240 days w.e.f 20.01.2023 to 14.09.2023	Excess payment of Pay Rs.374,675, Excess Conveyance Allow Rs.39,107	413,782
3	58	Ms. Warda Bibi, Deputy Director proceeded on maternity leave for 105 days w.e.f 24.01.2023 to 07.05.2023.	Excess Conveyance Allow Rs.17,500	17,500

4	63	Ms. Sidrah Aslam, Deputy Director proceeded on maternity leave for 90 days w.e.f 20.02.2023. to 21.05.2023	Excess Conveyance Allow Rs.15,000	15,000
5	69	Ms. Salma Mumtaz, Assistant proceeded on leave on full pay (LFP) for 120 days w.e.f 20.07.2022 to 17.11.2022 and half pay (LHP) for 245 days w.e.f 18.11.2022 to 19.07.2023.	Excess payment of Pay Rs. 230,149 Excess Conveyance Allow Rs. 60,000	290,149
TOTAL			Excess Pay Rs.892,164 Excess Conveyance Allowance Rs.201,607	1,093,771

Annex-VI (Para-1.5.18)

Irregular purchase of gifts

Sl. No	Date of purchase	Firm	Nature of Gift items	Amount (Rs)	Remarks
1	19.06.2020	M/S JAFFTRADE, Karachi	Briefcase, Executive Bags, Carrycase, wrist watches case, Document portfolios, Soft leather handbags etc (€ 4,368)	1,090,000	No evidence of payment to the vendor is on record.
2	10.12.2020	M/S JAFFTRADE, Karachi	Briefcase, Executive Bags, Carrycase, wrist watches case, Document portfolios, etc (€ 3,817.62)	756,475	No evidence of payment to the vendor is on record.
3	23.12.2020	United Turkman Carpets, Islamabad.	Purchased 28 pure silk carpets @ Rs.27000 each.	756,000	Amount was reimbursed to the officer, No evidence of payment to the vendor is on record, No size/measurement mentioned in invoice.
4	10.05.2021	M/s Villeroy&Boch, Berlin	Jewelry items as gifts (€ 3,075.80)	675,000	Reimbursed to Ambassador but no evidence of payment to

					vendor is on record.
5	26.06.2021	M/s Villeroy&Boch, Berlin	Jewelry items as gifts (€ 2,900)	630,000	Reimbursed to Ambassador
6	29.05.2021	M/s Villeroy&Boch, Berlin	Leaf bowels classic gift, Helium flowers (€ 2,436.50)	535,000	Reimbursed to Ambassador but no evidence of payment to vendor is on record.
7	10.07.2021	M/s Villeroy&Boch, Berlin	Leaf bowels classic gift, Helium flowers (€ 2,100)	460,000	Reimbursed to Ambassador but no evidence of payment to vendor is on record.
8	03.08.2021	M/s Villeroy&Boch, Berlin	Leaf bowels classic gift, Helium flowers (€ 2,200)	484,000	-do-
9	21.03.2020	United Turkman Carpets, Islamabad.	Purchased 14 pure silk carpets @ Rs.25000 each.	340,000	No evidence of payment to the vendor is on record, No size/measurement mentioned in invoice.
10	24.03.2020	United Turkman Carpets, Islamabad.	Purchased 30 pure silk carpets @ Rs.25000 each.	750,000	Amount was reimbursed to the officer, No evidence of payment to the vendor is on record, No size/measurement mentioned in invoice.
11	30.03.2021	United Turkman Carpets, Islamabad.	Purchased 32 pure silk carpets @ Rs.25000 each.	800,000	Amount was reimbursed to the officer, No evidence of payment to the vendor is on record, No size/measurement mentioned in

					invoice.
12	21.10.2021	MahrajaHandi Crafts & Carpets, Islamabad.	14 Decoration pieces, 10 stole etc	350,000	Invoice bears no number, cash payment was made, items purchased are not clear in invoice, invoice bear no GST/sale tax invoice. Amount was reimbursed to the officer.
TOTAL				7,286,475	

Annex-VII (Para-1.5.23)

Details of amounts received from NADRA on account of 20% surcharge for PCW&EF and FIGOB

Sl. No.	Period	Cheque No.	Cheque Date	Amount (Rs.)
1	16.04.2022 to	07504820	07.10.2022	171,512,754
2	30.09.2022	07504821	07.10.2022	171,512,754
3	01.10.2022 to	07505050	20.10.2022	20,898,484
4	15.10.2022	07505062	20.10.2022	20,898,484
5	16.10.2022 to	07505328	10.11.2022	21,426,769
6	31.10.2022	07505329	10.11.2022	21,426,769
7	01.11.2022 to	07505523	21.11.2022	19,780,575
8	15.11.2022	07505524	21.11.2022	19,780,575
9	16.11.2022 to	07505826	14.12.2022	19,353,806
10	30.11.2022	07505828	14.12.2022	19,353,906
11	01.12.2022 to	07505906	22.12.2022	19,945,328
12	15.12.2022	07505907	22.12.2022	19,945,328
13	16.12.2022 to	07506085	05.01.2023	16,563,794
14	31.12.2022	07506084	05.01.2023	16,563,794
15	01.01.2023 to	07506361	19.01.2023	20,818,818
16	15.01.2023	07506362	19.01.2023	20,818,818
17	16.01.2023 to	07507225	06.02.2023	25,359,779
18	31.01.2023	07507226	06.02.2023	25,359,779
19	01.02.2023 to	07507417	20.02.2023	22,613,471
20	15.02.2023	07507418	20.02.2023	22,613,471
21	16.02.2023 to	07507644	06.03.2023	17,129,685
22	28.02.2023	07507645	06.03.2023	17,129,685
23	01.03.2023 to	08731342	17.03.2023	17,704,711

24	15.03.2023	08731341	17.03.2023	17,704,711
25	16.03.2023 to	08731596	05.04.2023	14,358,485
26	31.03.2023	08731597	05.04.2023	14,358,485
27	01.04.2023 to	08731783	19.04.2023	15,679,857
28	15.04.2023	08731784	19.04.2023	15,679,857
29	16.04.2023 to	08731936	09.05.2023	14,645,224
30	30.04.2023	08731937	09.05.2023	14,645,224
31	01.05.2023 to	08732052	19.05.2023	18,268,397
32	15.05.2023	08732053	19.05.2023	18,268,397
33	16.05.2023 to	08732309	05.06.2023	19,748,165
34	31.05.2023	08732310	05.06.2023	19,748,165
35	01.06.2023 to	08732495	20.06.2023	19,896,146
36	15.06.2023	08732495	20.06.2023	19,896,146
TOTAL				991,408,596

Annex-VIII (Para-1.5.32)

Irregular expenditure on transportation of dead bodies

Sl.No	Name of Deceased Person	Paid to	Amount (€)	Amount (Rs)
1	Mr.Azam khan	M/s AhlulbaytBestattungen	3,950	1,200,800
2	Mr.TehseenDilber	M/s AhlulbaytBestattungen	2,650	805,600
3	Mr.Muhammad Sami	M/s AhlulbaytBestattungen	2,900	881,600
4	Mr.Sohail Shabeer	M/s AhlulbaytBestattungen	3,750	1,140,000
5	Mr.Shehzad Hanif	M/s AhlulbaytBestattungen	3,500	1,064,000
6	Mr.Nizam Aslam	M/s ArifBestattungen	2,793.60	849,254
7	Mr.Nadeem Iqbal	M/s AhlulbaytBestattungen	3,050	927,200
8	Mr.Muhammad Munir	M/s AhlulbaytBestattungen	2,500	760,000
9	Mr.Muhammad Ajmal	M/s Aydin Bestattungen	3,480	1,057,920
10	Ms.TahiraBano	M/s AhlulbaytBestattungen	3,195	971,280
11	Mr.Ali Nasar	M/s Taha Bestattungen	2,800	851,200
TOTAL			34,568.6	10,508,854

Annex-IX (Para-1.5.33)

Excess deduction of consular receipts

Month	Gross Receipt	Credited	Required to be credited	Excess Credit (US\$)	Excess Credit (Rs)
07/21	22,449.40	5056.84	3741.56	1315.28	368278
09/21	29524.69	3360.40*2	2460.39*2	1800	504000
11/21	28242.74	3351.86*2	2353.56*2	1996.6	559048
12/21	22706.38	2484.71*2	1892.19*2	1185.04	331811
01/22	22260.69	2467.56*2	1855.05*2	1225.02	343005

02/22	26980.25	2827.5*2	2248.35*2	1158.3	324324
03/22	24687.29	3588.73*2	2655.4*2	1866.66	522664
04/22	24063.22	2846.94*2	2005.27*2	1683.34	471335
05/22	29541.83	3178.50*2	2461.82*2	1433.36	401340
06/22	32637.35	3944.78*2	2719.78*2	2450	686000
07/2020	18680.33	1869.7*2	1556.69*2	623.54	174,462
08/2020	40446.33	4444.63*2	3370.53*2	1348.22	377,502
09/2020	36445.60	3644.56*2	3037.13*2	1214.86	340161
10/20	33034.27	3303.42*2	2752.84*2	1101.16	308325
11/20	27649.97	2764.99*2	2304.16*2	921.86	258065
01/21	15712.13	1571.23*2	1309.34*2	1315.28	368278
02/21	23659.50	2365.95*2	1971.63*2	1800	504000
03/21	32744.56	3274.45*2	2728.72*2	1996.6	559048
04/21	28119.17	2611.91*2	2462.60*2	1185.04	331811
05/21	18659.59	1865.89*2	1554.99*2	1225.02	343005
TOTAL				28845.18	8,076,462

Annex-X (Para-1.5.37)

Irregular expenditure on Pakistan day celebration from Sumptuary Allowance

Sl. No.	Sumptuary Cash Book Date	Description	Hotel Name/ Venue	Amount US\$	Amount Rs
1	25-03-2019 (March 2019)	Pakistan Day Celebration 23-03-2019 (Amount transferred from Sumptuary allowance to Entertainment allowance)	Hotel Yak & Yeti Kathmandu	4,800.00	1,344,000
2	25-03-2019 (March 2019)	Pakistan Day Celebration 23-03-2019 (Expenditure incurred from Entertainment allowance)	-do-	4,082.61	1,143,131
3	23-03-2021 (April 2021)	Pakistan Day Celebration 23-03-2021	Embassy of Pakistan Kathmandu	693.60	194,208
4	31-03-2022 (March 2022)	Pakistan Day Celebration 23-03-2022	-do-	287.53	80,508
5	31-03-2022 (April 2022)	Pakistan Day Celebration 23-03-2022	-do-	844.46	236,449
6	03-05-2022 (May 2022)	Lunch at chancery on the occasion of Eid-ul-Fitar	-do-	1,996.52	559,026
TOTAL				12,704.7	3,557,322

Annex-XI (Para-2.4.1)**Unauthorized payment of overtime allowance to Mr Orachum Ketsup, a local based driver**

Sl. No	Vr No & Month	BHT	Rs
1	July 2018	10,000	37,568
2	37 of August 2018	10,000	37,568
3	35 of September 2018	10,000	38,105
4	41 of October 2018	10,000	38,699
5	47 of November 2018	10,000	40,243
6	38 of December 2018	10,000	40,948
7	45 of January 2019	10,000	43,172
8	45 of February 2019	10,000	44,666
9	41 of March 2019	10,000	44,381
10	42 of April 2019	10,000	44,638
11	42 of May 2019	10,000	44,602
12	62 of June 2019	10,000	47,642
13	32 of July 2019	10,000	53,917
14	42 of August 2019	10,000	52,216
15	47 of September 2019	10,000	51,706
16	45 of October 2019	10,000	51,512
17	November 2019 (43 of December 2019)	10,000	51,814
18	43 of December 2019	10,000	51,814
19	38 of January 2020	10,000	51,780
20	February 2020	10,000	51,780
21	43 of March 2020	10,000	49,362
22	April 2020	10,000	49,362
23	35 of May 2020	10,000	50,341
24	52 of June 2020	10,000	51,377
25	July 2020	10,000	51,377
26	August 2020	10,000	51,377
27	September 2020	10,000	51,377
28	October 2020	10,000	51,377
29	42 of November 2020	10,000	51,592
30	37 of December 2020	10,000	53,104

31	January 2021	10,000	53,104
32	February 2021	10,000	53,104
33	27 of March 2021	10,000	52,580
34	April 2021 (11 of May 2021)	10,000	49,678
35	May 2021 (31 of June 2021)	10,000	49,952
36	31 of June 2021	10,000	49,952
37	59 of July 2021	10,000	49,670
38	56 of August 2021	10,000	49,557
39	September 2021	10,000	49,557
40	October 2021	10,000	49,557
41	15 of November 2021	10,000	52,002
42	12 of December 2021	10,000	52,637
43	12 of January 2022	10,000	53,729
44	17 of February 2022	10,000	53,615
45	16 of March 2022	10,000	54,529
46	11 of April 2022	10,000	55,164
47	May 2022	10,000	55,164
48	20 of June 2022	10,000	58,399
	TOTAL	480,000	2,371,367

Annex-XII (Para-3.4.2)

Non-refund of VAT from the host governments

	COMMERCE		
Year	Description	Total Payment (Rs)	GST @10% (Rs)
2019-20	Utilities	556,195	50,563
-do-	Rent of office building	13,723,591	1,247,599
-do-	Insurance	215,519	19,593
-do-	Transportation of goods	567,377	51,580
-do-	Stationery	163,426	14,857
-do-	Printing	32,369	2,943
-do-	Payment to others for services rendered	773,619	70,329
-do-	Other payments	819,167	74,470
-do-	Purchase of hardware	401,282	36,480
-do-	IT Equipment		4,905

		53,951	
-do-	Repair of transport	382,647	34,786
2020-21	Utilities	415,284	37,753
-do-	Rent of office building	18,311,751	1,664,705
-do-	Insurance	656,857	59,714
-do-	Transportation of goods	211,046	19,186
-do-	Stationery	235,982	21,453
-do-	Printing	121,755	11,069
-do-	Payment to others for services rendered	857,820	77,984
-do-	Other payments	1,087,720	98,884
-do-	Repair of transport	249,666	22,697
-do-	Repair of M&E	77,578	7,053
TOTAL		39,914,602	3,628,603

Annex-XIII (Para-3.4.2)

Non-refund of VAT from the host governments

Sl. No.	Head of Accounts	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL	7% GST / VAT
1	Communication A032	320,000	382,000	228,533	40,444	970,977	67,968
2	Occupancy cost A034	0	0	935,000	0	935,000	65,450
3	Vehicles A036	48,000	64,000	0	0	112,000	7,840
5	Transportation of Goods A03806	0	0	0	0	0	-
6	POL Charges A03807	205,000	260,000	19,132	61,323	545,455	38,182
7	General A039	1,330,000	4,819,000	355,348	198,522	6,702,870	469,201
8	Purchase of physical assets A09	0	0	0	5,479,701	5,479,701	383,579
9	Repair & Maintenance A13	904,000	846,000	617,782	158,729	2,526,511	176,856
TOTAL		2,807,000	6,371,000	2,155,795	5,938,719	17,272,514	1,067,818

Annex-XIV (Para-4.4.2)

Irregular excess payment of security deposit and brokerage charges

Sl.No.	Vr No	Particulars	Amount (S\$)	Amount (Rs)
1	18 of April 2022	Payment of security deposit equal to 2 month rent of the accommodation hired for Ms Umara Afzal Stenotypist	5,000	1,040,000
2	25 of June, 2022	Payment of security deposit equal to 2 month rent of the accommodation hired for Muhammad Saleem Press Counsellor	17,200	3,577,600
3	25 of June 2022	Payment of security deposit equal to 2 month rent of the accommodation hired for Shahbaz Sabir Shah Assistant	5,000	1,040,000
4	25 of June 2022	Over payment of brokerage charges for Shahbaz Sabir Shah Assistant (2500x12=30,000x5/100=1,500) (2,675-1500=1,175)1,175	1,175	244,400
TOTAL			28,375	5,902,000

Annex-XV (Para- 6.4.7)

Procurement of assets and services in violation of procurement rules and payment in cash

Sl. No.	Vr & Date	Particulars	Amount (SRL)	Observation
1	PWF-35 of 10/2018	Paid to M/S Sameer Printing and Artist, Makah Mukarramah for installing sign boards on the Hujjaj Buildings for displaying their numbers, sector wise and maktab wise for guidance of Hujjaj and Moavineens.	95,680	Payment was made in cash and expenditure was incurred without calling open tenders.
2	PWF-41 of 10/2018	Paid to M/S Al GHAR Global Enterprise, Jeddah on account of printing of material for Hajj 2018 (Maps and slips).	37,376	Paid in cash and Without tendering process.

3	PWF-42 of 10/2018	Paid to M/S Al GHAR Global Enterprise, Jeddah on account of purchase of Flags and fabric scarfs for Hajj 2018.	32,109	Paid in cash and Without tendering process.
4	PWF-44 of 10/2018	Purchased Furniture, Fixture and Computers for office use.	35,449	Paid in cash, No tender/quotation invited.
5	PWF-45 of 10/2018	Purchased Furniture, Fixture and Computers for office use.	30,891.95	Paid in cash, No tender/quotation invited.
6	PWF-46 of 10/2018	Expenditure on Mina/Arafat for Hajj 2018(Fire proof tents, purchase of Mattress & pillows, Deep freezers, generators etc.)	281,375	Paid in cash, No tender/quotation invited.
7	PWF-47 of 10/2018	Purchased 300 wheel chairs from M/s LOLAH AL-THAKHAR, Jeddah on 17.08.2018.	69,000	Paid in cash, No tender/quotation invited.
8	PWF-37 of 10/2018	Paid on 26.08.2018 to M/S Al Ghar Globel Enterprises on account of signboards, printing posters and stickers to be affixed on buildings and transports for Hajj 2018.	132,972	Paid in cash, No tender/quotation invited only single obtained single quotation.
9	PWF-02 of 08/2019	Purchased 200 jackets Yellow with printing and stitching and 2000 Caps with printing from M/S Umma firm, Jeddah.	46,000	The purchase Was made on basis of three quotation instead of open tenders in violation of PPRA and purchase invoice was not available with voucher.
10	PWF-03 of 08/2019	Paid to M/s Muhammad Yousaf Bin Ali Al-Hamdan Transport Company on account of rent of private vehicles by OPAP for Hajj 2019.	360,665	No tender/quotation invited.

11	PWF-25 of 08/2019	Paid to M/s Muhammad Yousaf Bin Ali Al-Hamdan Transport Company on account of rent of private vehicles by OPAP for Hajj 2019.	462,390	-Tender was not floated in violation of PPRA -Deployment of vehicles was not available -No assessment of requirement available on record. - in presence of huge fleet of vehicles in OPAP this hiring was unjustified.
12	PWF-53 of 10/2019	Paid on 07.10.2019 to M/S Sameer Painter & Artist for advertising for printing posters, Maps, stickers, signboards to be affixed on buildings/offices and on transport for Hajj -2019. (Besides Mina/Arafat Maps, panaflex were also got printed).	283,426	Paid in cash, No tender/quotation invited only single obtained single quotation.
13	PWF-74 of 10/2019	Paid to M/s Farooq Jameel Khogeer for provision of 5 buses and 8 coasters for Mashair Days, Hajj 2019.	596,250	No tender/quotation invited.
14	PWF-79 of 10/2019	Paid to M/s Taba Rent a Car for hiring 27 vehicles for period 14.08.2019 to 9.9.2019 (Madina Munwarrah), Hajj 2019.	205,040	No tender/quotation invited.
15	PWF-77 of 10/2019	Paid to M/s Taba Rent a Car for hiring 17 vehicles for period 01.08.2019 to 05.08.2019 (Madina Munwarrah), Hajj 2019.	35,520	No tender/quotation invited.
TOTAL			2,704,143.95	

Annex-XVI (Para- 6.4.16)**Non-reconciliation of regular bank account**

Sl. No	Period	Observation	Amount (SRLs)	Amount (Rs)
1	July,2018	<p>1. Bank reconciliation statement is showing difference of SRL 7,673.97 which is un-reconciled and needs clarification.</p> <p>2. Bank reconciliation statement is showing an amount of SRL 9,567.18 as wrongly debited by bank, the details of wrong debit by bank are not given, which may be shared with Audit.</p>	17,241.15	952,223
2	August, 2018	Bank reconciliation statement revealed that there was a difference of SR 34,974.18 between cash book balance and bank balance. As per Mission the difference/variation was due to six outstanding cheques pertaining to the month of June, 2018. Surprisingly, cheques pertaining to June, 2018 were not reflected as outstanding cheques in the bank reconciliation statement for the month of July, 2018. The situation creates doubt about the reconciliation of difference of SRLs 34,974.18 and needs to be clarified with supporting documentary evidences.	34,974.18	1,931,612
3	Sept, 2018	Cheque No.000064 dated 28.06.2018 pertaining to June, 2018, which was not reflected as outstanding in the Bank Reconciliation statements of July & August 2018, was reflecting as outstanding in the Bank reconciliation statement of		

		September, 2018 which needs to be clarified.		
4	Jan, 2019	<p>1. As per bank statement an amount of SR 5,250 has been deducted as bank charges/ commission on 06.01.2019, but in bank reconciliation statement it has been taken as SR 5,350 which is required to be justified.</p> <p>2. A cheque No.000229 dated 13.01.2019 for SRLs. 20,000 was shown outstanding in Bank reconciliation statement for January and February,2019 thereafter it is neither appearing in Bank Reconciliation statement nor in Bank statement as debit. Position needs clarification.</p>	20,100	1,110,116
5	March,2019	Closing Balance as per Bank Statement was SR.1, 077,342.61, whereas balance as per Cash book was SR.736,840.56, thus there was a difference of SR. 340,502.05. But the Reconciliation statement is not available.	340,502.05	18,805,812
6	April, 2019	As per bank reconciliation statement, the pay of officer / officials was not credited by bank for SR 208,564 but month / period of pay was not mentioned which needs clarifications.	208,564	11,518,919
7	July, 2019	As per bank reconciliation statement an amount of SR 12,153.63 was shown as not credited by the bank, but the details of this amount is not available, which may be shared with Audit.	12,153.63	671,241

8	August, 2019	<p>1. Scrutiny of bank reconciliation for the month of August 2019 revealed that to justify the difference between balances of Bank and cash book, three cheques No. 314, 309 & 307 dated 30.07.2019 amounting to SR 922.51, SR 8,055 & SR 13,357.50 respectively, pertaining to July have been shown outstanding. Surprisingly, the outstanding cheques pertaining to July, 2019 were not reflected in the bank reconciliation statement for the month of July, 2019. The situation makes the bank reconciliation doubtful which needs to be clarified.</p> <p>2. Amount of SR 11,433.87 was shown in the bank reconciliation statement as not credited by bank but the details of this amount were not mentioned, which may be shared with Audit.</p>	33,768.87	1,865,043
9	Sept, 2019	<p>1. Cheques No.307, 309 & 314 for SR. 13,357.50, 8,055 & 922.51 pertaining to July, 2019, appearing as outstanding in the Bank reconciliation statement of August, 2019 were not appearing as outstanding in the Bank reconciliation statement for the month of September, 2019, despite the fact that these cheques were not cleared/debited in the bank statements for the months of July, August and September, 2019, which needs to be clarified.</p> <p>2. Similarly, cheques No.316 of 25.08.2019 for SR 15,348.90</p>	27,235	1,504,180

		and 317 of 29.08.2019 for SR.11,886.10, appearing outstanding in the Bank reconciliation statement for the month of August, 2019 but not appearing outstanding in the Bank reconciliation statement for the month of September, 2019, despite the fact that these cheques have not been cleared/debited in the bank statement for the month of September, 2019, which needs to be clarified.		
10	October, 2019	In Bank Reconciliation statement two amounts of SRLs.5,500 and 4,640 were shown as outstanding cheques but details/reference (Cheque No & Dates) are not mentioned. Further, amount of SRLs 5,500 were cleared and debited by Bank on 31.10.2019, hence not outstanding. Positions need clarification.	10,140	560,029
11	Nov, 2019	Closing Balance as per Bank Statement SR.414,287.30, whereas balance as per Cash book was SR.237,103.51, thus there was a difference of SR. 177,183.79. But the Reconciliation statement is not available.	177,183	9,785,757
12	Dec, 2019	Closing Balance as per Bank Statement SR.900,191.38, whereas balance as per Cash book was SR.875,842.59 thus there was a difference of SR. 24,348.79 But the Reconciliation statement is not available.	24,348.79	1,344,775

13	January, 2020	<p>1. In Bank reconciliation statement, three amounts i.e SRLs. 12,190.97, SRLs 4,400 & SRLs 8,765.63 were being shown as online transfer not debited by the Bank, which is not understandable. The dates and details of online transfer are not available, which needs to be clarified.</p> <p>2. An amount of SRLs 2,021 being claimed as not debited by the bank on account of deductions made from the salaries but the details of adjustment made from salaries not mentioned, which needs to be shared with Audit.</p>	25,356.60	1,400,436
14	March. 2020	In Bank reconciliation statement an amount of SR. 14,000 (Cheque No.382 dated 20.02.2020) was being shown as outstanding cheque whereas according to the Bank statement the cheque was cleared/debited by the bank on 11.03.2020.	14,000	773,215
15	April. 2020	Closing Balance as per Bank Statement was SR.302,657.95, whereas balance as per Cash book was SR.267,118.07, thus there was a difference of SR. 35,539.88 But the Reconciliation statement was not available.	35,539.88	1,962,855
16	May.2020	Closing Balance as per Bank Statement was SR.504,303.14, whereas balance as per Cash book was SR.491,775.13 thus there was a difference of SR. 12,528.01. But the Reconciliation statement was not available.	12,528.01	691,918

17	June 2020	Closing Balance as per Bank Statement was SR.182,253.17, whereas balance as per Cash book was SR.139,016.81 thus there was a difference of SR. 43,236.36 But the Reconciliation statement was not available.	43,236.36	2,387,929
18	July 2020	Closing Balance as per Bank Statement was SR.151,464.47, whereas balance as per Cash book was SR.142,032.53 thus there was a difference of SR. 9,431.94 but the Reconciliation statement was not available.	9,431.94	520,923
19	October 2020	Closing Balance as per Bank Statement was SR.383,306.27, whereas balance as per Cash book was SR.331,885.86 thus there was a difference of SR. 51,420.41 but the Reconciliation statement was not available.	51,420.41	2,839,932
20	November 2020	Closing Balance as per Bank Statement was SR.282,018.33, whereas balance as per Cash book was SR.229,453.83 thus there was a difference of SR. 52,564.50, but the Reconciliation statement was not available.	52,564.50	2,903,119
21	December 2020	Closing Balance as per Bank Statement was SR.609,231.85, whereas balance as per Cash book was SR.411,932.19 thus there was a difference of SR. 197,299.66, but the Reconciliation statement was not available. It is pertinent to mention here that closing balance of SR 408,640.54 as cash at Bank reflected in the main statement of Cash Account for the month of December, 2020 sent to CAO, whereas in cash Book it was reflected as SR 411,932.19 which	197,299.66	10,896,793

		needs clarification.		
TOTAL			1,347,588.03	74,426,827

Annex-XVII (Para-6.4.17)

Irregular opening of varous bank accounts

S. No	Bank Account Number	Nomenclature	Name of Bank
1	163-138-862-9940	Regular Account (OPAP)	Riyadh Bank, Aziziya Branch, Makkah
2	163-138-862-9941	Entertainment Account	-do-
3	163-138-862-9942	Madinah Income Account	-do-
4	163-146-457-9940	PWF Account (Budget)	-do-
5	163-159-609-9940	Accommodation Account	-do-
6	163-159-609-9941	Compulsory Hajj Dues Account	-do-
7	0021-248455-003	PWF (Budget)	Not mentioned
8	0021-248455-001	Makkah & Madinah Accommodation Charges	Bank Al-Jazera, Jeddah
9	0021-248455-004	Inter-city charges and Additional service charges	Bank Al-Jazera, Jeddah
10	0021-248455-002	Not Known	Bank Al-Jazera, Jeddah
11	0021-248455-005	Not Known	Bank Al-Jazera, Jeddah
12	0021-248455-006	Not Known	Bank Al-Jazera, Jeddah
13	0021-248455-007	Not Known	Bank Al-Jazera, Jeddah
14	0021-248455-008	Not Known	Bank Al-Jazera, Jeddah
15	1631388629943	Not Known	Bank Al-Riyadh

Annex-XVIII (Para-6.4.23)**Irregular payment to the contractors in cash instead of crossed cheque**

Month	Opening Balance of Cash in Hand (SRLs)	Cash Drawn During Month (SRLs)	Total Cash Available	Expenditure in Cash during the month (SRLs)	Closing Balance of Cash (SRLs)
July-18	91,480.73	2,600,000	2,691,480.73	312,900.20	2,378,580.53
Aug-18	2,378,580.53	7,127,000	9,505,580.53	3,396,736.02	6,108,844.51
Sep-18	6,108,844.51	2,826,675	8,935,519.51	7,064,396.91	1,871,122.60
Oct-18	1,871,122.60	186,550	2,057,672.60	1,911,344.00	146,328.60
Nov-18	146,328.60	70,000	216,328.60	214,568.99	1,759.61
Dec-18	1,759.61	-	1,759.61	-	1,759.61
Jan-19	1,759.61	50,000	51,759.61	1,567.72	50,191.89
Feb-19	36,491.89	86,491.89	122,983.78	49,436.12	73,547.66
Mar-19	37,055.77	100,000	137,055.77	27,270.72	109,785.05
Apr-19	109,785.05	-	109,785.05	22,872.38	86,912.67
May-19	86,912.67	50,000	136,912.67	12,367.86	124,544.81
Jun-19	124,544.82	600,000	724,544.82	48,051.51	676,493.31
Jul-19	676,493.31	4,557,556	5,234,049.31	63,208.00	5,170,841.44
Aug-19	5,170,841.44	7,964,190	13,135,031.44	11,606,146.85	1,528,884.59
Sep-19	1,528,884.59	565,565	2,094,449.59	365,231.10	1,729,218.49
Oct-19	1,729,218.49	206,400	1,935,618.49	1,441,563.43	494,055.06
Nov-19	494,055.06	-	494,055.06	30,406.25	463,648.81
Dec-19	463,648.81	-	463,648.81	8,940.00	454,708.81
Jan-20	454,708.81	-	454,708.81	12,707.00	442,001.81
Feb-20	442,001.81	-	442,001.81	588.53	441,413.28
Mar-20	441,413.28	-	441,413.28	-	441,413.28

Month	Opening Balance of Cash in Hand (SRLs)	Cash Drawn During Month (SRLs)	Total Cash Available	Expenditure in Cash during the month (SRLs)	Closing Balance of Cash (SRLs)
Apr-20	441,413.28	-	441,413.28	-	441,413.28
May-20	441,413.28	-	441,413.28	4,120.65	437,292.63
Jun-20	437,292.63	-	437,292.63	1,265.87	436,026.76
Jul-20	436,026.76	-	436,026.76	3,240.00	432,786.76
Aug-20	432,786.63	6,535.73	439,322.36	6,535.73	432,786.63
Sep-20	432,786.63	-	432,786.63	-	432,786.63
Oct-20	432,786.63	-	432,786.63	-	432,786.63
Nov-20	432,786.63	-	432,786.63	250,000.00	182,786.63
Dec-20	182,786.63	-	182,786.63	-	182,786.63
Jan-21	182,786.63	-	182,786.63	164,000.00	18,786.63
Feb-21	17,986.63	9,477.45	27,464.08	9,962.41	17,501.67
Mar-21	17,501.67	-	17,501.67	-	17,501.67
Apr-21	17,501.67	-	17,501.67	-	17,501.67
May-21	17,501.67	-	17,501.67	-	17,501.67
Jun-21	17,501.67	-	17,501.67	-	17,501.67
Jul-21	17,501.67	-	17,501.67	-	17,501.67
Aug-21	17,501.67	510.00	18,011.67	840.00	17,171.67
Sep-21	17,171.63	-	17,171.63	90.00	17,081.63
Oct-21	17,081.63	-	17,081.63	12,000.00	5,081.63
TOTAL				27,042,358.25	
Less amount deposited in Bank				250,000.00	
Total cash Payments				26,792,358.25	

Annex-XIX MFDAC PARAS

Sl. No.	Formation	Period	Title of Paras	AIR Para No.	Amount
1	Zahidan	2018-22	Difference in cash book and bank statements US\$ 34,351.28 and non recovery of short fall in cash in hand at the time of handing and taking over of accountant	06	IRR 63,825,874
2	IRS	2020-22	Unauthorized payment made out of Welfare Account	13	Rs 2,754,938/-
3	FSA	2021-22	Irregular expenditure incurred on purchases through splitting to avoid tendering	03	Rs 3,678,193
4	FSA	2021-22	Irregular expenditure due to defective tendering	6	Rs 5,184,752
5	FSA	2021-22	Non recovery of monetization allowance	8	Rs 1,132,78
6	FSA	2021-22	Exorbitant expenditure on purchase of POL	13	Rs 1,933,576
7	Berlin	2019-22	Irregular payment on account of Security Charges of Chancery and Embassy Residence	06	€ 48,571.28
8	Berlin	2019-22	Irregular payment on account of Cleaning charges of Chancery Building	07	€ 51,276
9	Berlin	2019-22	Irregular payment of 100% Education Subsidy from government account	12	€ 6,215.06
10	Berlin	2019-22	Non recovery of 10% share on account of education subsidy from the officers / officials & recovery	20	€ 6,692
11	Berlin	2019-22	Loss to government exchequer due to unnecessary remittance of funds to the mission	27	Rs 2,729,071
12	Berlin	2019-22	Non-investment of Huge surplus funds of FIGOB and PCW&EF	30	-
13	Berlin	2019-22	Irregular expenditure out of	32	€ 10,650

			PCW&EF without approval of the competent authority		
14	Berlin	2019-22	Irregular payment of education subsidy for child of an ex-officer	33	€ 5,040
15	Berlin	2019-22	Doubtful payment on account of salary of a local based employee through different bank accounts	35	€ 79,200
16	Berlin	2019-22	Irregular expenditure out of FIGOB in violation of PPRA	37	€ 23,932
17	Berlin	2019-22	Non maintenance of stock register and non carrying of annual physical verification of stores / assets	40	€ 34,142
18	Berlin	2019-22	Irregular payment of conveyance charges gazzeted officials	41	US\$ 2,014
19	Berlin	2019-22	Irregular expenditure on entertainment during covid period	43	US\$ 17,798
20	Cairo	2018-22	Irregular excess payment on account of Maintenance of garden of the Embassy residence	01	Rs 45,993.43
21	Cairo	2018-22	Recovery on account of irregular 100% payment on account of electricity & water bills of the embassy residence	05	LC 3,361.805
22	Cairo	2018-22	Irregular payment of cook subsidy in cash	06	US\$ 1,250
23	Cairo	2018-22	Irregular payment on account of National Day exhibition, salary, DA etc. from PCW&EF	10	LC 54,775
24	Cairo	2018-22	Irregular purchase of vehicle	12	US \$ 30,000
25	UN New York	2020-21	Unauthorized expenditure on account of Dental Treatment	02	-
26	UN New York	2020-21	Un-authorized payment on account of inadmissible medical items	04	US\$ 12,414.38
27	UN New York	2020-21	Excess payment on account	13	US\$ 13,764

			of 6 days joining time DA to officials/officers and recovery		
28	UN New York	2020-21	Less deduction on account of Utility Charges for rent paid to hotel / temporary residences for the officers	14	US\$ 3,943.8
29	UN New York	2020-21	Unauthorized payment of overtime allowance to the local based staff	16	-
30	UN New York	2020-21	Payment of Transportation charges from one accommodation to other to Mr. Qasim Aziz, FS	18	-
31	UN New York	2020-21	Expenditure on shifting of accommodation from one place to another by DPR	19	US\$ 3,754
32	UN New York	2020-21	Unauthorized emergency passage in respect of Mr. Muhammad Yousaf vide voucher No. 61 of 2021 and 29 of July, 2021	22	US \$ 890 & US\$ 1,325
33	FOH	2021-22	Illegal subsidy to the officers by paying utility charges loss sustained to the government	03	Rs 6,659,390
34	FOH	2021-22	Physical verification of stores and stock	05	-
35	GIDSH	2021-22	Non recoveries /less recovery of room rent / AC charges from the officer who stayed in Ghazi Illam Din Shaheed Hostel during the period from 01.07.2021 to 30.06.2022	01	Rs 912,033
36	MOFA (HQ)	2022-23	Unjustified retention of heavy balances in bank account of PCW&EF & FIGOB	01	Rs 729.940 million
37	MOFA (HQ)	2022-23	Irregular and Unbeneficial Fixed Deposit from PCW&EF and FIGOB.	05	Rs 1,000 million
38	MOFA (HQ)	2022-23	Loss due to deduction of withholding tax by the HBL bank	13	Rs 29.550 million

39	MOFA (HQ)	2022-23	Irregular agreement for renting out building to HBL at less rent and non-recovery of arrears	17	Rs 2,838,000
40	MOFA (HQ)	2022-23	Irregular expenditure due to irregular procurement of DHL services	18	Rs 25,770,516
41	MOFA (HQ)	2022-23	Non-adjustment of advances paid to government department	19	Rs 22.440 million
42	MOFA (HQ)	2022-23	Irregular expenditure on purchase of Furniture & Fixtures during ban	20	Rs 3,489,985
43	MOFA (HQ)	2022-23	Irregular expenditure on purchase of Machinery and Equipment during ban	21	Rs 6,801,799
44	MOFA (HQ)	2022-23	Irregular maintenance of fixed deposit and special saving account with HBL in violation of cash management and treasury single account rules 2020	23	Rs 1,729.942 million
45	MOFA (HQ)	2022-23	Unauthorized reimbursement of Medical charges for Medical Treatment of spouse of Mr. Sajjad Ahmed Seehar, Ambassador of Pakistan in Astana and recovery	38	Rs 2,454,214
46	MOFA (HQ)	2022-23	Unauthorized payment of TA/DA to the Mr. Sajjad Ahmed Seehar, Ambassador of Pakistan in Astana on account of transfer from Parep Astana to headquarters and recovery	39	US\$ 11,819.84
47	MOFA (HQ)	2022-23	Unauthorized payment on account of PM Assistant Package and recovery	64	Rs 3,000,000
48	MOFA (HQ)	2022-23	Doubtful payment of TA/DA to Ms. Salma Mumtaz, Assistant upon her transfer from PAHIC London to headquarters and recovery	70	US\$ 2,746.65 & £ 1,000

49	MOFA (HQ)	2022-23	Unauthorized payment of TA/DA in respect of Ms. Shazia Gul, Assistant and recovery	71	Rs 2,847,742
50	Bangkok	2018-22	Non closing of Dam Fund and Covid-19 Fund Bank Accounts	19	-
51	Bangkok	2018-22	Non adjustment of Emergency Passage Counsellor	20	Rs 274,761
52	Mashed	2018-22	Unauthorized excess payment of school fee than the approved fee of school	01	US\$ 46,540
53	Mashed	2018-22	Non surrender of unspent balance of entertainment fund account into the government account nor reflected in cash book	08	US\$ 2,364.59
54	Mashed	2018-22	Unauthorized payment of school fee out of FIGOB account and non accountal in FIGOB cash book	10	US\$ 2,700
55	Mashed	2018-22	Illegal appointment of additional gardener without the approval of ministry resulted in unauthorized payment	22	US\$ 8,352
56	Singapore	2019-22	Irregular expenditure for purchase of gifts out of Sumptuary Allowance	29	Rs 1.319 million
57	Warsaw	2016-22	Non reconciliation of local currency imprest account with the bank since 2014	01	ZLT 49,99.31 (Rs 2,179,575)
58	Sydney	2017-22	Excess payment of hotel room rent charges during quarantine period Rs 235,285	21	A\$ 1285.71
59	Canberra	2017-22	Unjustified payment on account of Emergency passage- Rs. 823,500	12	A\$ 4,500
60	Canberra	2017-22	Inadmissible payment on account of Hotel room rent charges during quarantine period.	01	A\$ 8,629.27

61	Birmingham	2019-22	Un justified payment of rent for accommodation of Consular/Deputy Consular General	17	£ 1,365.37
62	Canberra	2017-22	Overpayment of Foreign and Entertainment allowance	03	US \$ 1,681.23
62	Wellington	2017-22	Unauthorized payment on account of dental crowning	02	NZ\$ 1654
63	Katmandu	2018-22	Irregular payment of transportation charges	10	NR 82,000
64	Doha	2018-22	Un authorized procurement in violation of PPRA Rules-2004	17	QR 11,700
65	Doha	2018-22	Un authorized procurement in violation of PPRA Rules-2004	23	Rs 2,050,413
66	Doha	2018-22	Loss due to uneconomical fixed deposits of surplus amount of PCW&EF and FIGOB	08	QR 4.5 million
67	Canberra	2017-22	Unjustified payment on account of medical insurance charges	16	A\$ 2,335.5
68	Doha	2018-22	Short deposit of unspent balance in Entertainment Account	01	QR 4,019.57
69	Singapore	2019-22	Expenditure over and above the allocated budget	02	Rs 11.885 million
70	Kathmandu	2018-22	Blockage of funds due to non-surrendering of Unspent Balance	01	Rs 6.398 million
71	Kathmandu	2018-22	Expenditure over and above the allocated budget	02	Rs 5.192 million
72	Singapore	2019-22	Unauthorized expenditure on purchase of gifts	29	Rs 2.34 million
73	Berlin	2019-22	Irregular expenditure from PCW&EF	31	€ 2,802
74	Mashad	2018-22	Unauthorized payment of school fee from FIGOB account	10	US \$ 2,700
75	Tehran	2018-22	Non deposit of unspent balance in Entertainment account	02	US\$ 2342.6

76	Canberra	2017-22	Non-adjustment of TA/DA Advance	33	A\$ 65,960
77	Wellington	2017-22	Non-adjustment of TA/DA Advance	12	US\$ 6,271 & NZ\$ 55,903
78	Brussels	2018-22	Non-adjustment of TA/DA Advance	02	US\$ 171,353 & € 19,920
79	Sydney	2017-18	Non-adjustment of TA/DA Advance	07	US\$ 9221.28 & A\$ 10966.91
80	Tehran	2018-22	Non-adjustment of TA/DA Advance	23	US\$ 46,253
81	Kathmandu	2018-22	Non-adjustment of TA/DA Advance	14	USD 36,403.99
82	CG New York	2020-22	Non-adjustment of TA/DA Advance	14	US\$ 23,704.33
83	Mashed	2018-22	Non-adjustment of TA/DA Advance	2	US \$ 51,252.38
84	Singapore	2019-22	Non-adjustment of TA/DA Advance	10	US\$ 11,991.74
85	Berlin	2019-22	Non-adjustment of TA/DA Advance	04	€ 37,140 & US\$ 24,222
86	Paris	2019-22	Non-adjustment of TA/DA Advance	13	€ 11,835 & US\$ 20,785
87	MOFA HQ	2022-23	Irregular payment of full pay and allowances during additional charge	60	Rs 2.570 million
88	Paris	2019-22	Irregular expenditure on transportation of personal car	20	Rs 1.513 million
89	FOH	2021-22	Non-recovery of room rent / AC charges from the officers	01	Rs 1.319 million
90	Canberra	2017-22	Overpayment on account of hotel charges	08	Rs 1.483 million
91	Jakarta	2018-22	Irregular expenditure from PCW & FIGOB	22	Rs 26.304 million
92	MOFA HQ	2022-23	Irregular payment for purchase of vehicles out of PCW&EF	09	Rs 24.198 million
93	Hanoi	2018-22	Irregular purchase of vehicle above the permissible engine capacity	05	Rs 16.797 million
94	Bangkok	2019-22	Irregular purchase of staff cars	06	Rs 7.88 million
95	Colombo	2018-22	Irregular procurement of	05	Rs 3.775 million

			food items under SAPSA		
96	Glasgow	2018-22	Irregular payment of procurement to officers instead of vendor / agency 2	02	Rs 2.898 million
97	Dublin	2017-22	Un-justified issuance of open cheques for encashment from US Dollar bank account of mission	01	US\$ 59,313.86
98	Dublin	2017-22	Un-justified issuance of open cheques for encashment from US Dollar bank account of mission	02	€ 2,552.99
99	London	2021-22	Un-justified issuance of open cheques for encashment from US Dollar bank account of mission	42	£ 12,512.65
100	Doha	2018-22	Unauthorized expenditures on the VVIP Visit and non-availability of unconsumed items	12	Rs 1.681 million
101	Bangkok	2018-22	Irregular transfer of fund from EMDF Account -	24	Rs 5.972 million
102	Khartoum	2019-22	Irregular reimbursement of expenditure on account of rent to the Ambassador	05	Rs 1.654 million
103	SAR DG Hajj Jeddah	2018-21	Suspected misappropriation of funds	10	Rs 1.540 million
104	London	2021-22	Irregular payment of procurement to officers instead of vendor / agency	2	Rs 1.624 million
105	Khartoum	2019-22	Irregular purchase of vehicle	2	US\$ 29,979.58
106	Bangkok	2018-22	Irregular purchase of vehicle	15	BHT 938,317
107	Dakar	2015-22	Unauthorized payment of unspent balance of 85% entertainment allowance	2	Rs 1.440 million
108	Kathmandu	2018-22	Non-deduction of COVID-19 contribution from salary of officers and staff	24	Rs 1.136 million
109	Berlin	2019-22	Irregular expenditure on insurance of vehicles	18	Rs 6.981 million
110	Nairobi	2019-22	Irregular award of work for construction of boundary wall of the chancery	14	US\$ 14,748

			building		
111	MOFA (HQ)	2022-23	Irregular retention of funds in three bank accounts and one PLA account	25	Rs 13.403 million
112	CG New York	2020-22	Unauthorized payment of rental arrears of APS	7	US\$ 12,300
113	SAR DG Hajj Jeddah	2018-21	Irregular payment of DA at double rate	8	Rs 7.640 million
114	SAR DG Hajj Jeddah	2018-21	Unjustified expenditure on procurement of vans instead of ambulances	53	Rs 122.766 million
115	SAR DG Hajj Jeddah	2018-21	Overpayment of accommodation charges to building owners	6	SRLs 292,454
116	IRS	2020-22	Blockage of funds due to non-surrendering of savings into government account	4	Rs 7.153 million
117	MOFA (HQ)	2022-23	Unauthorized drawl of pay & allowances due to irregular conversion of EOL into LHP	56	Rs. 4,442,305