



SPECIAL STUDY REPORT

ON

THE ACCOUNTS OF
PAKISTAN INTERNATIONAL AIRLINES
CORPORATION LIMITED
LONDON STATION, UNITED KINGDOM

FOR THE YEARS
2006 To 2016

AUDITOR GENERAL OF PAKISTAN

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Abbreviations and Acronyms

AGP	Auditor General of Pakistan
AC	Aircraft
AFTK	Available Freight Ton Kilometers
APTA	All Pakistan Travel Association
ASK	Available Seat Kilometers
CASK	Cost available seat kilometers
FC	Fixed Cost
DAC	Departmental Accounts Committee
LF	Load Factor
FIA	Federal Investigation Agency
PAC	Public Accounts Committee
HRB	Human Resources Budget
PPRA	Public Procurement Regulatory Authority
Pax	Passengers
PB	Advance Tax
PIACL	Pakistan International Airline Corporation Limited
PK	Excise duty
PSA	Passenger Sales Agents
PNR	Passenger Name Record
PSF	Passenger Service Fees
RASK	Revenue availability seat kilometers
RBD	Revenue Business Designator
RFTK	Revenue Freight Ton Kilometers
RG	Federal Excise duty
SF	Seat Factor
SP1	Embarkation Tax
VC	Variable Costs
XZ	Security Charges
Y1	Government Airport Tax
YD	Infrastructure Development charges
YQ	Fuel charges
YR	Service Charges Agent
ZD	Airport taxes

Preface

The Auditor-General conducts audit as provided under 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. The Special Audit on Pakistan International Airline Corporation (PIACL), London Station for the period 2006 to 2016 was carried out on the directives of the Public Accounts Committee (PAC).

The Directorate General Audit (Commercial and Evaluation), Karachi conducted Special Audit of Pakistan International Airline Company Limited, London Station for the period 2006 to 2016 with effect from 02 November, 2017 to 13 November, 2017 with a view to reporting significant findings to stakeholders. Audit examined Sales Reports, Uplift Reports, Fare structure, Corporate Budget, all contractual arrangements, Legal Cases and HR issues etc.

Audit was conducted in accordance with International Standards of Supreme Audit Institutions.

The Report presents key results of the special study of PIACL, London office. It is hoped that this report would help the Ministry and PIACL in identifying the weak areas and serious lapses for its rectification and improvement in its control mechanism.

The Special Study Report is submitted under Section 10 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 for causing it to be laid before both Houses of the Parliament (Majlis-e-Shoora).

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Special Audit on Pakistan International Airline Corporation (PIACL), London Station for the period 2006 to 2016 was carried out on the directives of the Public Accounts Committee (PAC) as conveyed vide letter No. F.1(1)/2013-14/2016 dated August 24, 2017. The audit was conducted by Mr. Altaf Ahmad Shaikh, Director and Mr. Abdul Waheed Jalbani, Audit Officer of the office of Director General Audit (Commercial and Evaluation), Karachi from November 02, 2107 to November 13, 2017 in London.

Pakistan International Airlines Corporation (PIACL) was incorporated on April 18, 1956 under the Pakistan International Airline Corporation Act, 1956. The principal activity of the Corporation is to provide air transport services, which includes passenger, cargo and postal carriage services.

There are three main airports in United Kingdom, where PIACL operates its flights, London (Heathrow), Birmingham, and Manchester. PIACL ticket sales are through Travel agents and at PIACL operated Sales counters in London, Manchester, Birmingham and Bradford. Following are the main offices in United Kingdom:

- London
- Manchester
- Birmingham
- Bradford

Key Audit Findings:

1. Loss due to out of Court settlement made with APTA/Non-APTA Agents by the PIACL management – Rs. 2,330.394 million (05 cases)
2. Misappropriation by the Agents at PIACL (London) Station Rs. 184.853 million (04 cases)
3. Loss of Billions of Rupees every year by misusing RBDs by the travel agents in connivance with the revenue management at head office (01 case)
4. Loss due to poor planning of the management (Low seat factor, non-achievement of sales targets, etc.) on London Sector causing losses of Rs. 30,025.50 million (06 cases)
5. Loss due to launching of Premier Service flight operation - Rs. 3,209.50 million (03 cases)
6. Revenue loss due to allowing free travelling to employees and other passengers Rs. 1,873.63 million (01 case)
7. Non-recovery from the agents and other parties -Rs 35.044 million (03 cases)

8. Irregular deployment of 20 employees over and above the approved HRB at PIACL, London Station and irregular appointment - Rs 69.739 million per annum (02 cases)
9. Loss due to unnecessary hiring of building and payment of rent of vacant office buildings -Rs 265.988 million (03 cases)
10. Loss due to payment of penalty to the passengers for delayed flights - Rs 24.298 million (01 case)
11. Irregular award of contract of Cargo Services to M/s Worldwide Flights Services in violation of PPRA (01 case)
12. Weaknesses in internal Control system of PIACL (01 case)
13. Non-production of record by the management of PIACL (01 case)

Recommendations

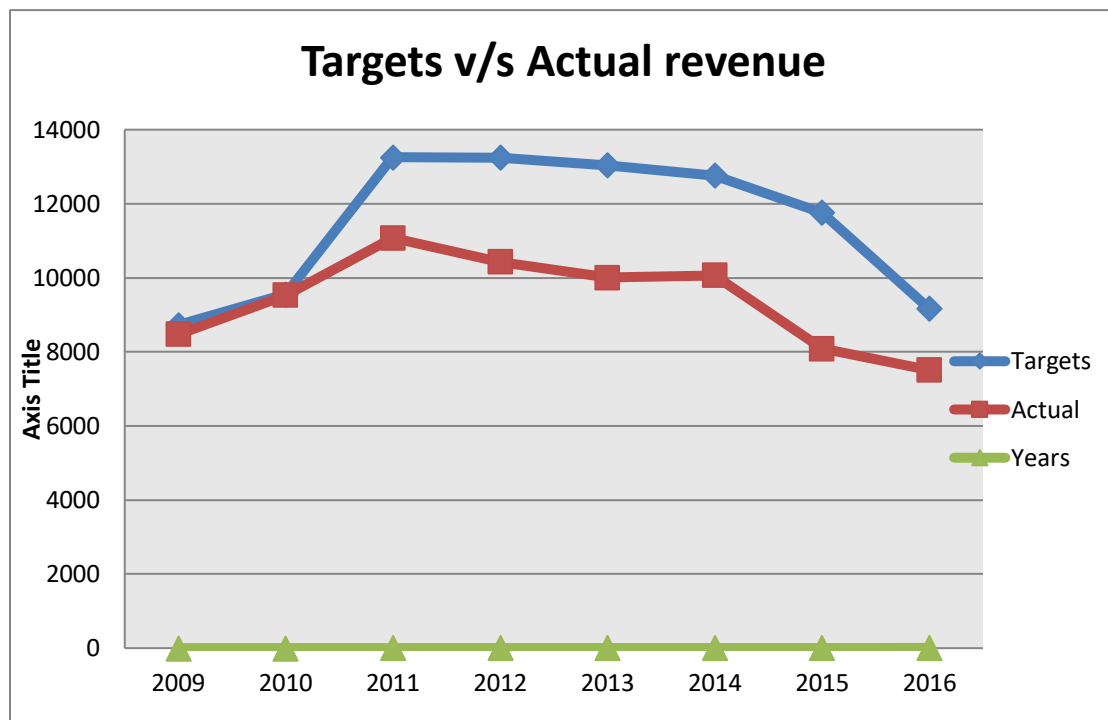
1. Action should be taken against the officers (at Head Office Karachi and UK office) responsible for mishandling the case of APTA/Non-APTA agents, which caused loss of billions of rupees to PIACL.
2. Action should be taken against the agents misappropriated the amount/air tickets and concerned officers who did not initiate action against the agents.
3. The matter may be investigated at higher level regarding irregular authorization of RBDs.
4. The planning and controlling of RBDs may be given high weightage to minimize the losses. The said area of planning, allocating and authorizing RBDs may only be assigned to the highly qualified and reputed officers to avoid misuse of RBDs.
5. The matter may be investigated at higher level to fix responsibility for launching of Premier Service, which caused loss to PIACL.
6. Action may be taken against the persons found at fault for poor planning and non-achievement of sales targets.
7. Action may be taken against the persons found at fault for hiring of unnecessary building and payment of rent of vacant buildings.
8. Action may be taken against the persons who allowed the employees over and above the approved HRB and the same may be rationalized.
9. Efforts for early recovery of all outstanding amounts be taken on effective footing.
10. Compliance of Public Procurement Rules, 2004 so that procurements are made in transparent manner.

1. INTRODUCTION

Pakistan International Airlines Corporation (PIACL) was incorporated under the Pakistan International Airline Corporation Act, 1956 which was subsequently repealed and the Corporation was converted through PIACL (Conversion) Act 2016 from a statutory corporation into a public company limited by shares. The new company called Pakistan International Airlines Corporation Limited (PIACL) is a public sector company and listed on Pakistan Stock Exchange. The principal activity of the Corporation is to provide air transport services, which includes passenger, cargo and postal carriage services.

FINANCIAL DATA

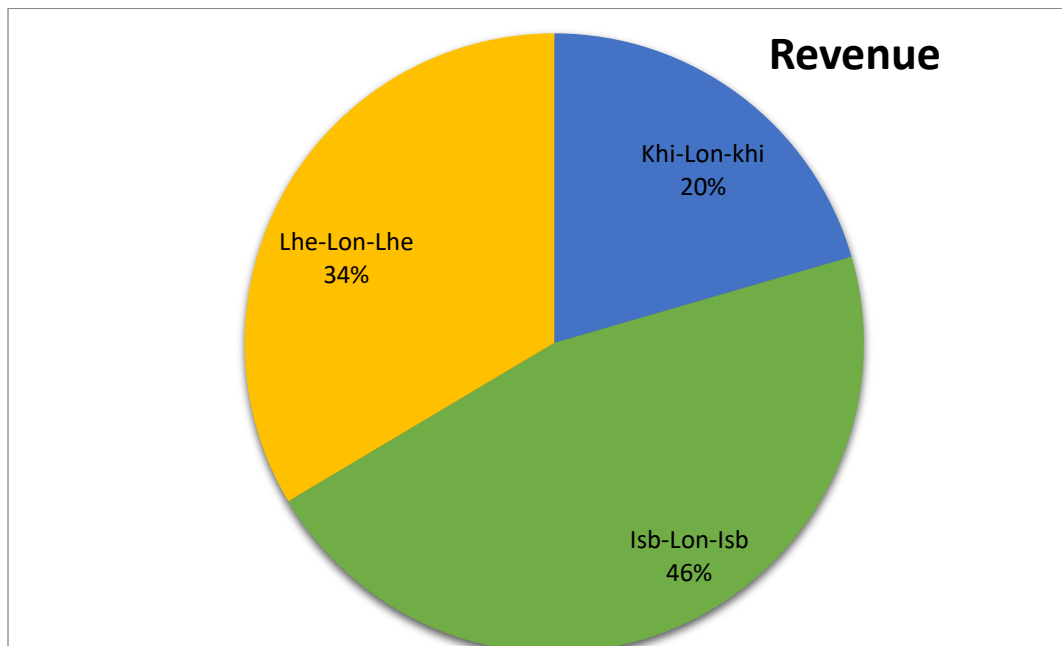
The graphical presentation of Revenue Targets v/s actual is as follows:



Revenue position from 2006 to 2016 from Pakistan-London-Pakistan

1. Karachi-Lon-Karachi-Rs. 15,418 million
2. Islamabad-Lon-Islamabad-Rs. 34,541 million
3. Lahore-London-Lahore-Rs. 25,216 million

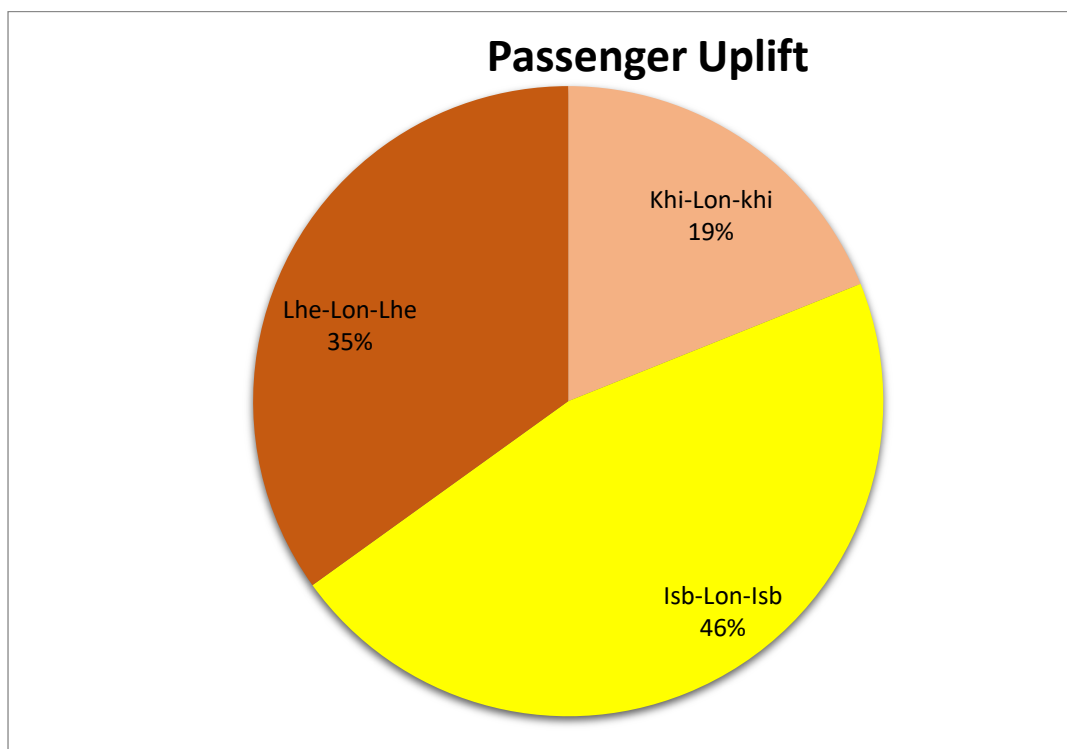
The graphical presentation of revenue share of above routes in percentage is as follows:



Passenger Uplift position from 2006 to 2016 from Pakistan-London-Pakistan:

1. Karachi-Lon-Karachi: 519,854 passengers
2. Islamabad-Lon-Islamabad: 1,267,601 passengers
3. Lahore-London-Lahore: 959,304 passengers

The graphical presentation of passenger share of above routes in percentage is as follows:



Fare Structure

Price structure of PIACL on London Sector

The rates of air tickets for domestic and international sectors are approved by the Director Marketing, which are updated on the system accordingly. After uploading rates on the system, the power for allowing fare rate (RBD) i.e. “authorization” remains with the Revenue Management Section of the Marketing Department. For each route, the Route Manager is deputed to observe the trend of rates of other airlines and open the fare rate (RBD) near to that of other air lines. The structure of fare rates applicable in Pakistan International Airline Corporation comprises 02 main classes in the aircrafts:

- i. Business Class
- ii. Economy

These classes are sub-divided into around 14 RBDs for the purpose of fare as under:

- i. Business Class fare divided into 04 RBDs
- ii. Economy class divided in 10 RBD

The fare for above classes for the year 2015 from London to Pakistan is reflected below:

From London To Pakistan

(GBP)

Cabin	RBD	Lon-Pak (L)		Lon-Pak(S)		Lon-Pak (H)		Validity
		OW	RT	OW	RT	OW	RT	
Economy	V	192	332	234	402	264	452	6 M
	U	222	382	252	432	294	502	6 M
	L	233	402	276	472	318	542	6 M
	I	252	432	293	502	342	582	6 M
	O	270	472	312	532	366	622	6 M
	N	294	522	336	572	390	662	6 M
	T	318	572	366	622	420	712	6 M
	M	396	672	426	722	456	772	6 M
	K	426	722	456	772	498	842	6 M
	Y	486	822	516	872	576	972	12 M
Business	S	576	972	606	1022	666	1122	6 M
	B	636	1072	666	1122	726	1222	6 M
	J	696	1172	726	1222	786	1322	6 M
	C	756	1272	786	1322	846	1422	12 M

From Pakistan to London -2015

Cabin	RBD	Pak to London (L)		Pak to London (H)		Validity
		OW	RT	OW	RT	
Economy	V	39009	63418	46159	74118	6 M
	U	41609	67418	48759	78418	6 M
	L	44209	71418	51359	82418	6 M

	I	46809	75418	53959	86418	6 M
	O	49409	79418	56559	90418	6 M
	N	53309	85418	60459	96418	6 M
	T	57859	92418	64009	103418	6 M
	M	63059	100418	70209	111418	6 M
	K	68909	109418	76059	120418	6 M
	Y	75409	119418	82559	130418	12 M
Business	S	97959	154418	109009	171418	6 M
	B	107709	169418	118759	186418	6 M
	J	117459	184418	128509	201418	6 M
	C	130459	204418	141459	221418	12 M

Low Season: 26May-31Jul, 16 Sep-08Oct, 10 Nov-31 Dec,21 Jan-15 Apr

High Season: 16 Apr-25May, 01Aug-15-Sep, 09 Oct-09Nov, 01 Jan-20 Jan

2. AUDIT OBJECTIVES

The main objective of the audit was to review the accounts and operational activities of Pakistan International Airline Corporation, UK (London Station) on the following points.

1. Flight operation of PIACL from various countries including Pakistan to London (UK) and vice versa. Revenue Business Designator (RBD) of PIACL flights on these routes and criteria of fixing of RBD on the routes and internal controls thereof
2. Agreement of PIACL with sales agents and General Sales Agents (GSA)
3. Correctness of revenue collected by PIACL
4. Occupancy rate of flights on abovementioned route
5. Flight delays/ layover of passengers and relevant costs to PIACL
6. Offline station details in the region
7. Commercial viability of London Office
8. Analysis of the receivables over period under review
9. Financial embezzlement or loss of revenue to PIACL, if any, due to any malpractice or otherwise, during the period under audit
10. Other Financial and commercial issues including freight revenue

3. AUDIT SCOPE AND METHODOLOGY

The Audit of the accounts has been conducted in accordance with the Auditing Standards of International Organization of Supreme Audit Institutions (INTOSAI), which are as follows:

- i. Ensuring financial accountability of the government administration as a whole.
- ii. Auditing financial systems and transactions, including an evaluation of compliance with applicable statutes and regulations.
- iii. Auditing internal control and internal audit functions;
- iv. Verifying probity and propriety of administrative decisions taken within the audited entity; and
- v. Reporting any other matters arising from or relating to the audit that the SAI considers should be disclosed.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization and Management

4.1.1 Loss due to out of court settlement with APTA agents by the PIACL management and payment of penalty - £ 6.955 million (Equivalent to Rs. 973.738 million)

Rule 5 of Public Sector Companies (Corporate Governance) Rules, 2013 states that the Board shall exercise its powers and carry out its fiduciary duties with a sense of objective judgment and independence in the best interest of the company.

Rule 10 of General Financial Rules states that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During special audit of the Pakistan International Airlines Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management made payment of £ 6.400 million to 24 All Pakistan Travel Agents (APTA) (**Annex-1**) in pursuance of out of court settlement agreement which was made against the interests of the Corporation.

Moreover, the APTA agents claimed commissions from PIACL in 2011 on the following accounts;

1. Commission of 9% on gross sale including Fuel Surcharges from June 2006 to 15 October, 2010:

The agents claimed that PIACL was paying 9% commission on Gross Sales including Fuel Surcharges up to 2006. When the fare policy was revised and Fuel Surcharges were separated from base fare, they were paid 9% commission on net sales after deduction of Fuel Surcharges from 2006 to 15 October, 2010. Therefore, they are entitled to 9% commission on Fuel Surcharges during that period.

2. Overriding Commission of 2% from 2006 to June 2008:

PIACL discontinued 2% overriding commission from 2006. The agents claimed that 2% overriding commission was being paid to them since January, 1999 therefore they are entitled to the said commission without any break.

3. Sales Remuneration Commission of 7% from 16 October, 2010 till date:

PIACL introduced 7% commission as Passenger Service Fees (PSF) with effect from 16 October, 2010 and the same were required to be collected from the

passengers. The agents claimed this PSF also from the PIACL since October, 2010.

Audit is of the view that PIACL management both at Head Office, Karachi and at UK due to their involvement and inefficiency, was compelled to pay the huge amount to the agents, which is evident from Memorandum dated 4 April, 2014 of Clyde & Co, legal counsel of PIACL. The legal counsel stated the following reasons which weakened the position of the PIACL in the court of law;

- i. Absence of assistance & witness evidence of Mansoor Mela-the then country manager of PIACL in London.
- ii. Deficiencies of PIACL's disclosure which mainly includes non availability of all official email record of Mr. Mela (lonuupk@piac.aero) between 28 June 2012 and 9 October 2012 and all relevant record of emails and documents of London, Bradford, Manchester and Glasgow offices was deleted and no hard copies were retained.
- iii. IATA BSP Data. The IATA BSP data was provided which was not helpful to the PIACL rather it supports the claimants.

Audit further observed that the new fare policy/agreements of 2008, 2010 and 2013 were adopted without proper ground work and revoking of previous policy/agreements. The agents claimed the above commissions from PIACL and they served legal notices in this respect to PIACL. Instead of responding to the legal notices, the management remained silent and neither these agents were engaged to avoid unnecessary litigation nor was any solid step taken to defend the case in the court of law. This caused heavy financial cost to the company and bad name for the national flag carrier. Besides bearing the above financial cost, PIACL has also paid a penalty of £ 0.555 million (equivalent to Rs. 77.738 million) for payment to the M/s Morgan Mark legal counsel, hired by APTA agents.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management accepted the contention of audit and informed that investigation into the matter has been initiated to fix responsibility. The DAC showed serious concern over non-completion of investigation into the matter. DAC directed that interim progress should be provided within 30 days and investigation should be finalized within 45 days under strict monitoring of Aviation Division. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.1.2 Non-transparent hiring & heavy payment of legal fees to M/s Clyde & Co in APTA case - £ 1.685 million (Equivalent to Rs.235.961 million)

Rule 5 of Public Sector Companies (Corporate Governance) Rules, 2013 states that the Board shall exercise its powers and carry out its fiduciary duties with a sense of objective judgment and independence in the best interest of the company.

Para 10 of General Financial Rules states that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management hired a legal counsel, M/s Clyde & Co to counter the case of claim of 2% and 9% commission on sale by the APTA agents. From July 2012 to August, 2015 (till the date of out of court settlement), PIACL paid an amount of £ 1,685,439.56 equivalent to Rs. 235.961 million (£ 1,685,439 x PKR 140).

Audit is of the view that the legal counsel was selected in a non-transparent manner since no record was made available to show that the selection was merit based and after due diligence. It was also not ascertained whether subject counsel has any expertise of Aviation. The Solicitor mentioned in the memorandum dated April 04, 2014 that the PIACL case was weak due to the fact that “all emails on Mr. Mela’s lonuupk@piac.aero account between 28 June 2012 and 09 October 2012 (inclusive) were inadvertently deleted or lost, which Mr. Babar informed us was due to an accidental archiving error.” The above assertions reveals that no ground work was done initially and before hiring of solicitor/legal counsel, the management was required to prepare the case properly and to obtain legal advice, but the same was not done and huge payment was made to solicitor for the said case. Finally, the management made out of court settlement with the agents. Hence, PIACL sustained a loss of Rs 235.961 million due to payment of case fees to the Solicitor.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management accepted the contention of audit and informed that investigation into the matter has been initiated to fix responsibility. The DAC showed serious concern over non-completion of investigation into the matter. DAC directed that interim progress should be provided within 30 days and investigation should be finalized within 45 days under strict monitoring of Aviation Division. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.1.3 Loss due to payment in pursuance of an interim order of the Court in case of M/s Times Travel & Nottingham Travel - £ 0.728 million (Equivalent to Rs. 101.850 million)

Rule 5 of Public Sector Companies (Corporate Governance) Rules, 2013 states that the Board shall exercise its powers and carry out its fiduciary duties with a sense of objective judgment and independence in the best interest of the company.

Para 10 of General Financial Rules states that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During the Special Audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management at Head Office, Karachi and London station were hands in gloves with travel agents against the Corporation's interest. Taking the advantage of APTA case, M/s Times Travel and M/s Nottingham Travels – Non APTA members also approached the Court of Law in UK for benefits as provided to APTA members and claimed £ 3.558 million. The details of claim filed by these two agents are given in **Annex-2**.

Audit is of the view that due to favoritism, ineffective pursuance of the legal cases and engagement of inexperienced legal counsel, the British Court has already passed an interim order against PIACL and accordingly, PIACL management paid £ 727,500 to the parties, which includes an amount of £ 160,000 paid to legal counsel M/s Farani & Taylor, who was also selected in non-transparent manner without consideration of experience in Aviation field. Hence, PIACL sustained a loss of £ 727,500 equivalent to Rs.101.850 million (£ 727,500 x Rs 140).

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management accepted the contention of audit and informed that investigation into the matter has been initiated to fix responsibility. The DAC showed serious concern over non-completion of investigation into the matter. DAC directed that interim progress should be provided within 30 days and investigation should be finalized within 45 days under strict monitoring of Aviation Division. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.1.4 Loss due to out of court settlement allowing additional £ 20 per ticket in acceptance of illegal demand of 11 agents - £ 2.677 million (Equivalent to Rs. 374.845 million)

Rule 5 of Public Sector Companies (Corporate Governance) Rules, 2013 states that the Board shall exercise its powers and carry out its fiduciary duties with a sense of objective judgment and independence in the best interest of the company.

Para 10 of General Financial Rules states that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management paid an amount of £ 2,677,466 to eleven agents on future sale from February, 2013 to February, 2016 in pursuance of settlement agreement in consideration of demand of nine (9%) percent commission on Fuel Surcharges, 2% productive incentive commission on sales. The detail is as under:

Sr. No.	Name of Agent	IATA No	Rate as per the Settlement Agreement	Amount (£)
1	M/s Gifto Travels	9122727 5	1. £ 20 for each adult return ticket;	93,219
2	M/s ANN Travel	9121322 0		349,339
3	M/s Times Travel	9124530 2	2. £ 15 for each child return ticket;	271,002
4	M/s Polani Travel	9125258 2		832,574
5	M/s Globe Shipping	9125375 0	3. £ 10 for each adult one-way ticket; and	71,881
6	M/s Kings Travel	9125927 6		46,366
7	M/s WokingTavel	9127582 2	4. £ 7.5 for each child one-way ticket	162,021
8	M/s Zishan Travels	9127770 1		32,088
9	M/s ACE Point Travel	9127772 3		142,988
10	M/s Mirza Travel,	---		486,600
11	M/s Royal Travel	---		189,388
Total				2,677,466

Audit is of the view that Mr. Mansoor Ahmed Mela, Country Manger PIACL at UK executed and signed the subject agreement with the agents on February 19, 2013 and accordingly amount was paid to the agents for subsequent 03 years despite the fact that identical matter was pending in the Court of Law which directly impacts the principle stand of the Corporation. It is evident from Memorandum dated April 04, 2014 of Clyde & Co, legal counsel of PIACL that absence of assistance & witness evidence of Mansoor Mela, the then Country Manager of PIACL in London who was involved in the decisions and events leading up to PIACL's services of notices and preparation and signing of the New Agreement made the stance of PIACL weak in the Court of Law. Thus, the management itself created room for these agents for getting

their demands fulfilled through legal channels. Due to above, PIACL sustained a loss of £ 2,677,466 equivalent to Rs. 374.845 million (£ 2,677,466 x Rs. 140).

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management accepted the contention of audit and informed that investigation into the matter has been initiated to fix responsibility. The DAC showed serious concern over non-completion of investigation into the matter. DAC directed that interim progress should be provided within 30 days and investigation should be finalized within 45 days under strict monitoring of Aviation Division. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.1.5 Double payment made to the APTA agent by PIACL- £ 4.600 million (equivalent to Rs. 644.00 million)

As per the out of court settlement agreement dated February 16, 2015 made by the management of PIACL at UK and Head Office, Karachi with the agents of 'All Pakistan Travel Association (APTA)', an amount of £ 2.30 million was required to be made through discounted tickets from future sale at the rate of £ 20 per ticket (up to capping of £ 2.30 million) to the agents in consideration of their illegal demand.

During special audit of Pakistan International Airlines Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management paid an amount of £ 4.600 million to the APTA agents during 2015, 2016, & 2017 in duplicate. As per above referred agreement, the management was required to allow only £ 2.300 million from the future sale of tickets at reduced rate, but the management allowed reduced rate of £ -20 per ticket for £ 2.300 million up to 2017 and also paid an amount of £ 2.300 million through accounts D-15 of the PIACL accounts, as highlighted in the email dated 14 March, 2017. Detail at **Annex-3**.

Audit is of the opinion that double payment amounting to £ 4.600 million (£ 2.300 million + £ 2.300 million) equivalent to Rs. 644.00 million (£ 4.6 million @ Rs 140) has been made to the agent.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management accepted the contention of audit and informed that investigation into the matter has been initiated to fix responsibility. The DAC showed serious concern over non-completion of investigation into the matter. DAC directed that interim progress should be provided within 30 days and investigation should be finalized within 45 days under strict monitoring of Aviation Division. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.1.6 Irregular expenditure on deployment of 20 employees over and above the approved HRB at PIACL, London Station – Rs. 48.00 million per annum

As per Service rules of Pakistan International Airlines Corporation 2010, the employees were required to be deputed within approved HRB of Pakistan International Airline Corporation Limited at London station.

During Special Audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management of PIACL deployed excessive number of employees at PIACL London Station. The pay group wise detail of approved as well as excessive HRB is reflected below:

Sr. No.	Designation	Location	Deptt	Pay Group	Sanctioned HRB	Actual
Birmingham						
1.	Recpt	BHX	Com	LPG	0	1
2.	Res TktSupr	BHX	Com	LPG	0	1
Bretford						
3.	Finance Manager	BRF	Fin	VII	0	1
London						
4.	Off Inch LBO	LON		LPG	0	1
5.	Sales P Officer	LON	Com	LPG	0	2
6.	Staff Officer	LON	Com	LPG		
7.	Recpt	LON	Com	LPG	0	1
8.	AccAsstt	LON	Fin	LPG	0	2
9.	Accounts officer	LON	Fin	VIII	1	2
10.	HR Asstt	LON	Fin	LPG	0	1
11.	Bagg attendant	LON	OPS	LPG	0	2
12.	SR PAX Sr Sup	LON	OPS	LPG	1	2
13.	SR PSO	LON		LPG	0	1
14.	Spy Chn	LON		LPG	0	1
Manchester						
15.	DyStnMgr	MAN	OPS	VII	0	1
16.	DyStnMgr	MAN	OPS	LPG	0	1
17.	Jr R&TKT SUPR	MAN	Com	LPG	0	1
18.	TKT Agent	MAN	Com	LPG	0	1
	Total				2	22

Note: The table shows grade wise excess employees deployed at PIA Station, London.

The aforementioned facts and figures indicate that as many as 52 employees were serving at London station against an authorization of 41 employees. The excess strength of employees was 20 and after adjustment the overall excess of employees 11 on the station. This clearly shows that while deploying manpower, the management of PIACL London has completely ignored the approved HRB, which resulted into an extra financial burden on the Corporation.

Audit is of the view that the management was required to rationalize the employees at UK Stations in order to curtail expenditures on account of salaries, other benefits, space occupied for their seating, etc. It is important to mention here that most of the employees posted from Pakistan do not return to Pakistan after availing nationality at UK or after any disciplinary action taken against them. Hence, PIACL

suffered a recurring loss of Rs 48.00 million (approximate salary Rs 200,000 x 20 x 12) per year due to excess employment at PIACL, London.

The matter was reported to the management in December 2017. DAC meeting was held on February 21, 2018. The management accepted the contention of the audit. DAC directed to fix the responsibility on person at fault. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.1.7 Irregular expenditure incurred on the appointment and Promotion of Sales Promotion Officer- Rs. 21.739 million

As per para (iii) (b) of Cabinet Secretariat (Establishment Division) Office Memorandum No.6/2/2000-R.3, dated May 6, 2000, Policy Guideline Of Contract Appointment for Post in Autonomous/Semi-Autonomous Bodies, Corporation, Public Sector Companies etc., owned and managed by the Federal Government, vacancies should be advertised in the leading national and regional Newspaper, (c) Selection should be made through regularly constituted Selection Committee/Boards.

During Special Audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the PIACL management appointed Mr. Muhammad Feroz Ahmed, P-89097 on 23 December, 2002 as Reservation & Ticketing Assistant in C-3 locally at London Station in violation of above orders of Government of Pakistan. Subsequently, in August 2013.

The officer was promoted as Sales Promotion Officer without any change in salary and pay group. After one month, he was promoted to local Pay Group-6 along with re-fixation of salary with effect from 16 September, 2013, by Director Marketing. On December 27, 2013, HR Department termed his promotion against the rules, therefore, rejected the same. Despite rejection he was allowed the allowance of SPO i.e. Entertainment allowance @ 135 per month and Conveyance allowance @ £ 100 per month. An amount of £ 11,280 was paid to him on account of Entertainment allowance @ £ 135 per month from August 2013 to August 2017 = £ 6,480 and Conveyance allowance @ £ 100 per month August, 2013 to August 2017 = £ 4,800.

Audit is of the view that his appointment was irregular and his salary of £ 144,000 (Average £ 800 x 12 months x 15 years) as Assistant (Reservation & Ticketing) and allowances allowed as Sales Promotion Officers amounting to £ 11,280 were also irregular which resulted into total irregular amount in Pak Rs. is 21.739 million (£ 144,000 + £ 11,280).

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that an advertisement was placed in the local newspaper for the post of Reservation/Ticketing Assistant for PIACL London Booking Office and the appointment was made by the

then General Manager, UK. Entertainment and Conveyance Allowances being objected were regularized by the Head Office. Audit contended that the selection was required to be made through selection board/committee instead of a single person. Further, no advertisement and selection process was available in the file. In addition, the Entertainment and Conveyance Allowance paid to him without entitlement were unjustified. The management accepted the contention of audit before DAC and DAC directed to conduct the inquiry and fix responsibility on person at fault. However, no progress was made till finalization of this report. Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2 Financial Management

4.2.1 Misappropriation by the Agent VWSTA-AAN TRAVEL, in connivance with the Management – Rs. 109.046 million.

As per Article - 9 of Passenger Sales Agency Agreement, the PSA shall be under obligation to submit sales reports and remittances on fortnightly basis in the following manner:-

- i. Sales from 1st to 15th day of the month will be settled on 30th of the same month.
- ii. Sales from 16th to the last day of the month will be settled on 15th of the following month.

Further, Article-27 of PSA Agreement states that PSA will be liable for any outstanding amounts in default and immediately upon notification of default, ticketing authority will be de-linked and held guarantee(s) will be en-cashed to cover the amounts in default.

During Special Audit of the Pakistan International Airlines Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the M/s VWSTA-ANN TRAVEL, IATA agent No. 9121322 misappropriated an amount of Rs. 109.046 million against the tickets of PIACL sold in the months of September and October, 2015. The agent capping at London was 300 tickets per fortnightly, however, he was allowed to sell the tickets beyond the limits/capping, which indicates involvement of concerned officers/officials of PIACL. It is important to mention here that the agent did not remit the 1st sales for which immediately action was required to be taken and the same to be intimated to IATA/BSP for stoppage of sales, but he was allowed to continue the sale due to which the figure of loss doubled. The detail is as under:

Month	No. of Tickets sold	Amount of sale (Rs.)	Refunds of tickets	Amount of refunds (Rs.)	Net receivable amount (Rs.)
September, 2015	1291	104,783,997	90	-2,967,434	101,816,563
October, 2015	98	7,265,772	02	-35,927	7,229,845
Total					109,046,408

Audit is of the view that such misappropriation can happen only in connivance with the management at London, especially the Country Manager who is authorized to extend the limit of capping of PIACL to travel agents. In the instant case, PIACL sustained a loss of Rs. 109.046 million, however, no action was taken either against the travel agents or concerned employees involved in the misappropriation for last two years and beyond.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management accepted the contention of

audit. DAC showed concern over misappropriation and non-taking action on the part of the management. DAC directed that necessary disciplinary action may be initiated against the travel agent in UK in consultation with legal department of PIACL. DAC further directed to initiate disciplinary actions against all those who are responsible for not securing the Corporation's interests & increase the capping limit of the travel agent without securing financial guarantees. The report should be submitted to Aviation Division & Audit within 30 days. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.2 Misappropriation by Travel Agent, M/s NITA Travels – £ 0.282 million (Equivalent to Rs. 39.458 million)

As per Article - 9 of Passenger Sales Agency Agreement, the PSA shall be under obligation to submit sales reports and remittances on fortnightly basis in the following manner:

- i. Sales from 1st to 15th day of the month will be settled on 30th of the same month.
- ii. Sales from 16th to the last day of the month will be settled on 15th of the following month.

Further, Article-27 of PSA Agreement states that PSA will be liable for any outstanding amounts in default and immediately upon notification of default, ticketing authority will be de-linked and held guarantee(s) will be en-cashed to cover the amounts in default.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that M/s NITA Travels did not deposit an amount of £ 171,859 in the year 2009 relating to the sale of PIACL tickets from London on various destinations, which was required to be deposited fortnightly to PIA. It is important to mention here that the Bank Guarantee of the agent was released on the direction of DGM a day before this misappropriation by the travel agent, which shows involvement of the management in misappropriation. Thus, instead of taking action against the travel agent and employees involved in misappropriation of the Corporation funds, the management is just showing the amount as Receivable since last eight years.

Audit is of the view that some of the agents were given undue favor by extending their limit/capping of the sale without bank/cash guarantee by the Country Managers/District Managers, which caused default and misappropriation of the amount. In this case, PIACL sustained a loss of £ 281,848 (£ 171,859 + £ 109,989 @ 8% rate of interest) equivalent to PKR 39.458 million (£ 281,848 x Rs 140).

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed that write-off decision has been taken in this case. DAC disagreed with the decision and showed its serious concern that management of PIACL did not take any action against the travel agents and employees involved in misappropriation and Bank guarantee was given back to travel agent one day prior to default. Thus, misappropriation was designed with involvement of the employees of the PIACL. DAC therefore, directed that present management should take immediate action & fix the responsibility on persons involved in misappropriation & amount should be recovered within one month.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.3 Misappropriation by various Travel Agents-£ 0.280 million (Equivalent to Rs. 39.153 million)

As per Article-9 of Passenger Sales Agency Agreement, the PSA shall be under obligation to submit sales reports and remittances on fortnightly basis in the following manner:

- i. Sales from 1st to 15th day of the month will be settled on 30th of the same month.
- ii. Sales from 16th to the last day of the month will be settled on 15th of the following month.

Further, Article-27 of PSA Agreement states that PSA will be liable for any outstanding amounts in default and immediately upon notification of default, ticketing authority will be de-linked and held guarantee(s) will be en-cashed to cover the amounts in default.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that various travel agents did not deposit the amount of £ 0.280 million relating to the sale of PIACL tickets from London on various destinations, which was required to be deposited fortnightly with PIA. The detail is as under:

Sr. No.	Name of Travel Agent	Year of deposit	Amount (£)		
			Principle	Interest @ 8% per annum	Total
1	Travel Line Services	2008	80,750	51,680	132,430
2	Travel ink	2009	77,566	49,642	127,208
3	Tajji Travel	2013	14,307	5,722	20,029
Total			172,623	107,044	279,667

Audit is of the view that undue favour was extended to these agents while extending their limit/capping of the sale without bank/cash guarantee by the Country

Managers/district managers, which caused default and misappropriation of the amount. Instead of taking action against the travel agent and employees involved in misappropriation of Corporation's funds, the management is just showing the amount as Receivable since last 04 to 09 years. Thus, PIACL sustained a loss of £ 0.280 million equivalent to Rs. 39.153 million (£ 279,667 x Rs. 140) due to not taking timely action.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed that write-off decision has been taken in these cases. DAC disagreed with the decision and showed its serious concern that management of PIACL did not take any action against the travel agents and employees involved in misappropriation. DAC therefore, directed that present management should take immediate action & fix the responsibility on persons involved in misappropriation & amount should be recovered within one month. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.4 Loss due to launching of Premier Service flight operations – Rs. 2,882.012 million

Rule-5 of the Public Sector Companies (Corporate Governance) Rules, 2013 states that, the Board shall exercise its powers and carry out its fiduciary duties with a sense of objective judgment and independence in the best interest of the company. The Board shall also formulate significant policies of the Public Sector Company, which may include the Procurement of goods and services so as to enhance transparency in procurement transactions, marketing of goods to be sold or services to be rendered by the public sector company.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that Premier Service was launched on August 14, 2016 for London Sector on the directives of the Prime Minister. For this special service, dry lease Aircrafts were preferred. However, Board of Director of PIACL directed to hire aircraft on wet lease from Srilanka for a period of three months (extendable up to six months) and accordingly agreement was signed between PIACL and Srilanken Airlines on August 04, 2016 for wet lease of aircraft.

In order to ascertain the financial impact of the proposed new Premium Service, an indicative feasibility was worked out based on the inputs from Marketing Department. The highlights of the feasibility of proposed Premier Service with one wet leased aircraft for a period of three months will incur cost given below:

One Aircraft for three months lease term	Amount (Rs. in million)
Revenue	1,297

Cost	
Fuel	374
Other – Non Fuel	307
Variable Operating cost	681
Rental & others	1,086
Direct Fixed Cost	1,086
Direct Operating Cost	1,767
Contribution to DOC	(470)

The Premier Service was launched on 14-08-2016 and during operation of Premier Service PIACL suffered a total loss of Rs. 2,882.012 million as per detail given below:

Particular	Rs. in million
Premier service One Aircraft for six months lease term	
Revenue	
Passenger Revenue	1,982.341
Other Revenue	352.271
Total Revenue	2,334.612
Directing Operating Cost	
Fuel	756.265
Landing & Parking l	95.076
Overflying	231.837
Handling	115.348
Pax Meal Supplies	66.200
Crew Layover	68.169
Rental	2,106.503
Cabin Crew Salary	38.201
Total Direct Operating Cost	3,477.599
Profit / (Loss) on Direct Operating Cost	(1,142.987)
Allocated Shared Cost (indirect cost)	1,739,025
Profit/Loss on Total Operating Cost	(2,882.012)

Audit is of the view that despite feasibility report indicating that Premier Service even cannot meet their direct operating cost; how the Board/management allowed PIACL to hire the aircraft on wet lease and launch Premier Service. Further, the service was not suspended after completion of three months of the lease period despite incurring heavy losses; this shows poor planning on the part of the management which caused loss of Rs. 2,882.012 million to PIACL.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that the case of premier services is under investigation by FIA. DAC directed to apprise the position to PAC. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.5 Decrease in revenue due to low seat factor in Premier Service on Pak-London-Pak route-Rs. 315.150 million

Clause – vii of Code of Corporate Governance requires that, “The directors of listed companies shall exercise their powers and carry out their fiduciary duties with a sense of objective judgment and independence in the best interests of the listed company”.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the passenger uplift decreased to 71,836 passengers in (August to December) 2016 from 80,113 passengers in corresponding period of the 2015 on Islamabad-London-Islamabad and Lahore-London-Lahore, resulting net decrease of 10,316 passengers in just 05 months. The detail is as under:

Period	No. of flights	Avrg. pax per flight	Passenger uplift	Diff, If equal flights (308)
August to Dec, 2015	308	260	80,113	80,113
August to Dec, 2016	317	226	71,836	69,608
Difference			8,277	10,505

Performance of the Premier Service is tabulated below:

Table-1

Month (2016)	From	To	No of flights	Seat Factor (%)	No. of Pax
Dec	Lahore	London	14	60.05	2,497
	Islamabad	London	12	60.24	2,147
Nov	Lahore	London	13	66.48	2,567
	Islamabad	London	13	68.58	2,648
Oct	Lahore	London	13	57.52	2,221
	Islamabad	London	14	69.19	2,877
Sep	Lahore	London	13	85.57	3,304
	Islamabad	London	12	86.22	3,073
Aug	Lahore	London	7	92.20	1,917
	Islamabad	London	9	94.79	2,543
Total			120	-	25,794

Table-II

Month (2016)	From	To	No of flights	Seat Factor (%)	No. of Pax
Dec	London	Lahore	13	84.17	3,250
	London	Islamabad	13	91.29	3,222
Nov	London	Lahore	13	56.87	2,196
	London	Islamabad	13	82.31	2,909
Oct	London	Lahore	13	48.69	1,880
	London	Islamabad	14	85.97	3,575
Sep	London	Lahore	13	50.55	1,952
	London	Islamabad	12	84.00	2,994
Aug	London	Lahore	8	67.29	1,599

	London	Islamabad	8	86.82	2,063
Total			120		25,640

Audit is of the view that out of 240 Premier Service flights, 43 flights were with very low Seat Factor ranging from 28% to 50% during the period of 05 months from Islamabad-London-Islamabad and Lahore-London-Lahore, which also indicates poor planning & performance of the leased aircrafts causing loss of Rs 315.150 million (10505 x apx fare Rs 30,000) to the Corporation.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that the Premier Service was started to rejuvenate PIA's brand image and improve service standards which will have no immediate positive financial contribution to PIACL. Audit contended that with the introduction of premier service, the passenger uplift decreased during 05 months period as compared to the previous period, which means the premier service was started without proper planning. The management further informed the DAC that the case of Premier Services is under investigation by Federal Investigation Agency (FIA). DAC directed that latest position should be appraised to PAC. However, no progress was made till finalization of this report.

Audit recommends the implementation of the DAC directives issued on February 21, 2018 and inquiry report of FIA may be intimated to Audit.

4.2.6 Loss due to hiring of building without justification – Rs. 163.459 million

Rule 5(5)(a) of Public Sector Companies (Corporate Governance) Rules, 2013 states that the principle of probity and propriety entails that company's assets and resources are not used for private advantage and due economy is exercised so as to reduced wastage. The principle shall be adhered to, especially with respect to the handling of public funds, assets, resources etc.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management of PIACL hired the Sales office No. 28 Sackville street London W1S 3DU on 16-05-2007 in non-transparent manner at the rates mentioned as under:

(Amount in £)

Location	Deptt	Area	Rent	Rates	Service charges	Total	Vacated	Lease expired
Lon	Sales	1554	92,000	21,780	2,977	116,757	15-08-16	16-05-17

Audit is of the view that the above office building was hired without cogent justification by the management despite having very spacious office of 5571 sqft, at 1-15 King Street, Hammersmith, London, which was hired in 2004 and was in possession up to Sep, 2014 (Annual rent of which was £ 210,733). Hiring of small space at exorbitant rate caused a loss of £ 1,167,570 equivalent to Rs.163.459 million (£ 1,167,570 x Rs. 140) to the PIACL.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that efforts were made by UK team in reducing the recurring annual expenditure per annum plus operational expenses of the PIA. DAC directed the management to conduct an inquiry and responsibility should be fixed on person at fault. . However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.7 Loss due to payment of rent of vacant office buildings – Rs. 22.896 million

As per Rule 5(5)(a) of Public Sector Companies (Corporate Governance) of Rules, 2013 states that the principle of probity and propriety entails that company's assets and resources are not used for private advantage and due economy is exercised so as to reduced wastage. The principle shall be adhered to, especially with respect to the handling of public funds, assets, resources etc.

During special study of the Pakistan International Airline Corporation Limited (PIACL), London Office for the year 2006 to 2016, it was observed that the management paid an amount of £ 163,541 (equivalent to Rs. 22. 896 million) on account of rent of the building without their utilization. The detail of these vacant buildings is given below:

Sr. No.	Location	Deptt	Vacated	Lease Upto	Area	Rent/year	Period vacant	Total loss(£)
1.	Glasgow, Suite G, Level 1, 30 Gordon street,G1 3PU	Sales/ Admin	Jan, 14	Nov, 17	644	11,696.48	04 years	46,784
2.	Sackville street, London W1S 3DU	Sales	Aug, 16	May, 17	1554	116,757	01 Year	116,757
Total								163,541

The above offices were vacated in Jan, 2014 and August, 2016, but the lease agreement continued for 04 and 01 years respectively and the payments continued to be made to the owners of the building till date of termination of lease agreement.

Audit is of the view that the buildings remained vacant due to inefficiency of the management despite having sub lease clause in the agreement. Thus, PIACL sustained a loss of £ 163,541 (equivalent to PKR 22.896 million) due to payment of office rent without utilization.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018.The management informed the DAC that efforts were made by UK team in reducing the recurring annual expenditure of £

130,000 per annum plus operational expenses of the PIA. DAC directed the management to conduct an inquiry and responsibility should be fixed on person(s) at fault. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.8 Irregular hiring of PIACL Office building at exorbitant rate - £ 0.569 million (Equivalent to Rs.79.634 million)

Rule-12 of the PPRA-2004 states that all procurement opportunities over two million rupees should be advertised on the Authorities website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management hired an office building at Profile West, Great West Road, Brentford, Middlesex at the rate of £ 84,740 per annum plus Service Charges capped at £ 6.85 per square foot with annual increase in line with increase in the customer price index without advertizing the opportunity as per the above rule. In absence of competitive bidding, hiring of PIACL office building at rent of £ 84,740 per annum + Service charges of £ 29,023 per annum, totaling £ 568,815 for 05 years (equivalent to Rs.79.634 million = £ 568,815 x 5 years) is held irregular.

Audit is of the view that the management extended undue favor to the land lord at the cost Corporation's funds by violating the rules.

The matter was reported to the management in December 2017. The management in its reply stated that during top management visit of London in August 2014, the matter was discussed with the then Managing Director, PIACL and then Board Members mandated that a site may be secured on urgent basis.

The DAC meeting was held on February 21, 2018. The management accepted that the PPRA was not followed and the building was hired on the directions of top management of PIACL. DAC directed to conduct the inquiry and responsibility should be fixed on person at fault. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.9 Non-recovery from the parties other than travel agents - £ 0.245 million (Equivalent to Rs. 32.240 million)

According to Para 2.02 of the Credit policy of Pakistan International Airline Corporation Limited (PIACL), all dues from private organizations are required to be recovered within 30 days and further sales be stopped until the previous dues are cleared, in case of Govt. organization it will be recovered within 45 days.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the review of “Monthly Debtors Ledger / Sales Ledger Balances” revealed that an amount of £ 244,572 equivalent to PKR 32,240,080 was lying un-recovered against various parties other than agents. The detail of the same is given as under:

Sr. No.	Name of agent	Period	Outstanding Amount (£)
1	Ministry of Foreign affairs	2012 to 2016	237,961
2	Annex Card Services	2015 & 2016	6,611
Total			244,572

The above position clearly transpires that a considerable outstanding amount equivalent to Rs.32.240 million is still lying un-recovered against the customer in question since last more than one year. The accumulation of outstanding amount indicates that no effective steps have been taken by the management for the recovery of outstanding amount in time, which caused blockage of funds amounting to Rs. 32.240 million (£ 244,572 x Rs 140= 32,240,080) which stuck up and blocked.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that we have already taken up with Annex Card Company and Ministry of Foreign Affairs. Audit contended that the management did not make proper efforts to recover the amount since 2012. DAC directed to expedite the recovery efforts with MoFA. DAC further directed to fix the responsibility on person at fault in case of non-recovery from Annex Card Services despite lapse of considerable time. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.10 Loss due to payment of penalty to the passengers for delayed flights - Rs. 24.298 million

As per responsibility of Passenger Handling Services Division of Pakistan International Airline Corporation Limited (PIACL), to analyze station delays over the PIACL network and take corrective and preventive actions to improve the punctuality by ensuring on-time denatures.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management paid an amount of Rs. 21.154 million on account of penalty to the passengers for various reasons including flight delays, etc. These types of penalties and compensations were booked in the head of account 61060 Ex-gratia payment to passenger relation.

Audit is of the view that the management failed to provide efficient and timely services to the passengers, which caused extra burden on account of payment of penalties worth Rs. 24.298 million (Rs. 21.154 million + Rs. 3.144 million) due to delay in flights.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that flights were delayed due to multiple reasons i.e. technical delay, consequential delays, and late departure from one station to another station and as per EU rules airline has to give compensation to passenger. DAC directed the management to provide:

1. Reasons of frequency of delayed flights.
2. Payment made to the passengers during last ten years against their claims.
3. List of pending claim cases along with amount involved.

However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.11 Non achievement of sales targets by the London Station – Rs. 16,339.00 million

Rule 5 of Public Sector Companies (Corporate Governance) Rules, 2013 states that the Board shall exercise its powers and carry out its fiduciary duties with a sense of objective judgment and independence in the best interest of the company.

Para 10 of General Financial Rules states that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from the Public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management failed to achieve the targets for the passenger sales stipulated by the management during the period of 08 year i.e. 2009 to 2016. The comparative brief of targets and achievements is appended below:

1. Estimated and actual revenue

(Amount in millions of Rupees)

Year	Route								
	Khi-Lon-Khi		Isb-Lon-Isb		Lhe-Lon-Lhe		Total		Diff
	Estd	Actual	Estd	Actual	Estd	Actual	Estd	Actual	
2016	2,573	1,687	3,966	3,172	2,627	2,649	9166	7,508	1,658
2015	3,047	1,957	4,803	4,100	3,913	2,030	11763	8,087	3,676
2014	2,189	1,656	5,383	4,618	5,190	3,793	12762	10,067	2,695
2013	1,857	2,157	5,773	4,438	5,407	3,409	13037	10,004	3,033
2012	2,900	1,998	5,805	4,868	4,543	3,560	13248	10,426	2,822
2011	4,316	2,489	5,165	4,941	3,777	3,647	13258	11,077	2,181
2010	2,897	2,231	3,833	4,195	2823	3,105	9553	9,531	22
2009	1,243	1,243	4,268	4,209	3216	3,023	8727	8,475	252
Total	21,022	15,418	38,996	34,541	31,496	25,216	91,514	75,175	16,339

2. Estimated and actual passengers uplift

Year	Route								
	Khi-Lon-Khi		Isb-Lon-Isb		Lhe-Lon-Lhe		Total		Diff
	Estd	Actual	Estd	Actual	Estd	Actual	Estd	Actual	
2016	58,521	38,363	121,111	96,860	71,408	71,983	251,040	207,206	43,834
2015	65,920	46,248	103,125	110,784	81,861	80,289	250,906	237,321	13,585
2014	65,920	36,448	116,164	108,005	110,359	82,008	292,443	226,461	65,982
2013	45,838	40,905	120,301	106,443	86,113	83,213	252,252	230,561	21,691
2012	47,885	44,315	129,295	112,350	97,550	85,433	274,730	242,098	32,632
2011	18,065	66,043	124,795	130,034	94,721	95,456	237,581	291,533	-53,952
2010	74,126	57,079	114,748	125,581	82,444	90,663	271,318	273,323	-2,005
2009	-	38,690	124,925	123,177	94,294	88,630	219,219	250,497	-31,278
2008	69,367	47,360	120,753	118,809	86,576	101,193	276,696	267,362	9,334
2007	84,515	46,966	123,740	114,620	91,886	88,777	300,141	250,363	49,778
2006	81,884	57,437	138,401	120,938	96,944	91,659	317,229	270,034	47,195
Total	612,041	519,854	1,337,358	1,267,601	994,156	959,304	2,943,555	2,746,759	196,796

Audit holds the view that decline in revenue is the result of poor planning by the management who could not achieve the sales targets during the period under review, which caused deprivation of revenue of Rs. 16,339 million from UK sector only to the Corporation.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that the data mentioned in the Para cannot be verified. Audit contended that the management did not give reasons for non-achievement of sales targets during last 08 years i.e. 2009 to 2016. DAC expressed serious concern on non-achievement of sales targets and directed to fix the responsibility on person(s) at fault. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.12 Decrease of revenue due to poor performance on London Sector - Rs. 5,396.00 million

Clause – vii of Code of Corporate Governance requires that, “The directors of listed companies shall exercise their powers and carry out their fiduciary duties with a sense of objective judgment and independence in the best interests of the listed company”.

During review of record of the Pakistan International Airline Corporation Limited, it was observed that the passengers uplifted from Pakistan-London-Pakistan sector decreased to 207,206 passengers in 2016 from 291,533 passengers in 2011 due to which the revenue of the same decreased to Rs 7,508 million in year 2016 as compared to R 12,904 million in year 2011, resulting in decrease of revenue of Rs 5,396.00 million. The above position indicates poor performance of the management on the above financially strong sector.

Audit is of the view that the revenue decreased due to the reasons that concerned management at United Kingdom and the management at Head Office, Karachi made some unprofessional, weak agreements which were exploited by the agents through claiming billions of undue incentives and commissions, poor policy making, frequent violations of ticket capping, misuse of RBDs by the agents in connivance with the officers authorized for allocation, delayed flights, etc.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that the figures 291,533 and 207,206 as quoted by audit cannot be verified. DAC directed the management to give comprehensive reply with detail reasons within 15 days and appraise latest position to PAC. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018 and fixing of responsibility against the person(s) at fault besides, corrective measures to improve the revenue of the Corporation.

4.2.13 Mismanagement caused loss due to very low seat factor from London to Karachi - Rs 1,107.600 million

Clause – vii of Code of Corporate Governance requires that, “The directors of listed companies shall exercise their powers and carry out their fiduciary duties with a sense of objective judgment and independence in the best interests of the listed company”.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the seat factor of PIACL flight No. 788 remained very low, even the ratio of 10-30% Seat Factor is on higher side on London to Karachi route.

The detail is given as under:

Year	Total Flights	No of flights	Seat Factor (%)	No. of Passengers	Available seats	Vacant	Total loss (Vacant x Rs. 30,000)
2016	141	49	10 to 30	3,622	16,175	12,553	376,590,000
2015	151	43	-do-	3,231	14,794	11,563	346,890,000
2014	107	17	-d-	1,463	5,552	4,089	122,670,000
2013	120	22	-do-	2,362	11,077	8,715	261,450,000
Total		131		10,678	47,598	36,920	1,107,600,000

Audit is of the view that 131 flights flown with less than 30% of the seat factors, indicates the poor planning of the management on the said route which caused loss of Rs 1,107.60 million (Aprox) to the Corporation on above route.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that minimum average seat factor on LHR-KHI flights remained 47.32% during the year 2016 and same escalated to 67.06% in year 2017. Audit contended that no efforts were made from 2013 to 2016 to increase the seat factor due to which PIACL suffered losses.

DAC directed the management that a fact finding inquiry report should be submitted within 30 days since seat factor was increased from 47% to 67% in last one year which shows that no serious efforts were taken in the past to increase the seat factor. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018 and fixing of responsibility against the person(s) at fault.

4.2.14 Mismanagement caused loss due to very low seat factor from London to Lahore - Rs 192.600 million

Clause – vii of Code of Corporate Governance requires that, “The directors of listed companies shall exercise their powers and carry out their fiduciary duties with a sense of objective judgment and independence in the best interests of the listed company”.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the seat factor of PIACL flights remained very low on London to Lahore route. The detail is given as under:

Year	No of flights	Seat Factor (%)	No. of Passengers	Available seats	Vacant	Total loss (Vacant x Rs. 30,000)
2016	6	10-30	514	1,898	1,384	41,520,000
2015	3	-do-	253	1,042	789	23,670,000
2014	8	-do-	645	2,663	2,018	60,540,000

2013	8	-do-	754	2,983	2,229	66,870,000
Total	25	10-30	2,166	8,586	6,420	192,600,000

Audit is of the view that 25 flights flown with less than 30% of the seat factors, which indicates the poor planning of the management on the said route causing loss of Rs 192.600 million to the Corporation on above route.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that minimum average seat factor on LHR-LHE flights retained up to 62.52% in year 2016 and same again jumped back to 67.06% in year 2017. Audit contended that the management did not provide any reasons regarding flights flown at less than 30% during the period of 10 years.

DAC did not agree with the reply of the management and directed the management that a fact finding inquiry report should be submitted within 30 days. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018 and fixing of responsibility against the person(s) at fault.

4.2.15 Revenue decline due to very low seat factor in business class on the Pak-London-Pak route - Rs 5,540.400 million

Clause – vii of Code of Corporate Governance requires that, “The directors of listed companies shall exercise their powers and carry out their fiduciary duties with a sense of objective judgment and independence in the best interests of the listed company”.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the year 2006 to 2016, it was observed that the seat factor in business class of PIACL flights remained around fifty (50%) percent from Pakistan-London-Pakistan route during four years i.e. 2013 to 2016. The detail is as under:

Year	From	To	No of flights	No. of Passengers	Available seats	Seat Factor (%)	Vacant	Total loss (Vacant x Rs 30,000)
2016	Lon	Pak	501	8,828	18,036	48.94	9,208	828,720,000
	Pak	Lon	500	8,692	18,000	48.22	9,308	837,720,000
2015	Lon	Pak	514	8,885	17,476	50.84	8,591	773,190,000
	Pak	Lon	515	9,033	17,510	51.58	8,477	762,930,000
2014	Lon	Pak	498	11,952	16,932	70.58	4,980	448,200,000
	Pak	Lon	498	11,952	16,932	70.58	4,980	448,200,000
2013	Lon	Pak	496	8,803	16,864	52.19	8,061	725,490,000
	Pak	Lon	498	8,977	16,932	53.01	7,955	715,950,000
Total								5,540,400,000

Audit is of the view that above position indicates poor planning and execution of business plan of the Corporation by the management which deprived the revenue of Rs. 5,540.400 million (approx) to the Corporation on the above route.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that despite low seat factor, business class inventory utilization on LHR-PAK-LHR route is highest among entire PK international network. DAC directed the management to conduct a fact finding inquiry by higher management which should not be less than the level of General Manager and explain the position to PAC. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.16 Difference in passenger uplift report and “flight wise stage load” report on from Pak-Lon-Pak – Rs. 1,449.90 million

Para 20 & 23 of GFR states that every Government officer should realize fully that he will be held responsible for any loss sustained by the Government through fraud or negligence on his part or on the part of any other officer to the extent to which it may be proved that he contributed through his own negligence or action.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that there was difference of 48,330 passengers in Passenger Uplift Report and Flight Wise Stage Load Report from Pakistan to London and vice versa during the period of three (3) years i.e. 2014, 2015, and 2016. The detail is given as under:

Year	Route			Total	As per flight wise stage load (pax lift)	Difference
	Khi-Lon-Khi	Isb-Lon-Isb	Lhe-Lon-Lhe			
	Rev Pax	Rev Pax	Rev Pax			
2016	38,363	96,860	71,983	207,206	241,643	34,437
2015	46,248	110,784	80,289	237,321	242,681	5,360
2014	36,448	108,005	82,008	226,461	234,994	8,533
Total	121,059	315,649	234,280	670,988	719,318	48,330

Audit is of the view that difference of 48,330 passengers having financial impact of Rs. 1,449.90 million (Aprox) during the period of 03 years, requires justification particularly in 2016 where difference is significantly very high i.e 34,437.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that Marketing intelligence/ passenger market planning section in head office may be approached to comment of variation between total passenger’s uplift and flight-wise

stage load. DAC directed the management to revise the reply along with reconciled records and submit the same for verification of Commercial Audit. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.17 Revenue loss due to allowing free travelling to employees and other passengers - Rs 1,873.63 million

Sr. No. 14.1 of the Fare Rules regarding PIACL Staff states “For fare calculation RBD ‘V’ (or whichever is lower fare/ class filed in the system) and RBD ‘S’ (or whichever is lower fare/class filed in the system) will be used for Economy and Business Cabins respectively. Sr. No. 14.2 of the Fare Rules states that “PIA/Other Airline’s Employees will be booked in RBD ‘E’ and ‘D’ for economy and Business Class respectively.”

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management of PIACL allowed as many as 12,073 employees and 3,759 passengers to travel free in just 03 and half years i.e. from January 2014 to June, 2017 without keeping in view the Corporation financial position. The year wise free traveling of employees on Pakistan-London-Pakistan is given below:

Sr. No.	Year	To/From	Free travelers (RBD ‘E’)	Fare ‘V’	Free travelers (RBD ‘D’)	Total	Fare	Impact of (Z) (Rs)	Impact of (V) (Rs)
1.	2017 (Jan-Jun)	Pak-Lon-Pak	1,529	30,000	486	2,015	97,959	45,870,000	197,387,385
2.	2016	-do-	1,992	30,000	703	2,695	97,959	59,760,000	263,999,505
3.	2015	-do-	2,652	39,009	798	3,450	97,959	103,451,868	337,958,550
4.	2014	-do-	2,973	30,550	940	3,913	84,500	90,825,150	330,648,500
Total			9,146	-	2,927	12,073	-	299,907,018	1,129,993,940

In addition to above, the management issued thousands of free tickets to passengers as incentive ‘Award Plus’. The year-wise break up is given as under:

Sr. No.	Year	To/From	Free travelers (RBD ‘Z’)	Fare ‘V’	Free travelers (RBD ‘A’)	Total	Fare	Impact of (V) (Rs)	Impact of (S) (Rs)
1.	2017 (Jan-Jun)	Pak-Lon-Pak	126	30,000	203	329	97,959	20,820,000	32,228,511
2.	2016	-do-	470	30,000	305	775	97,959	14,100,000	75,918,225
3.	2015	-do-	694	39,009	364	1,058	97,959	27,072,246	103,640,622
4.	2014	-do-	1146	30,550	451	1,597	84,500	35,010,300	134,946,500
Total			2,436	-	1,323	3,759	-	97,002,546	346,733,858

Audit is of the view that due to imprudent decision of allowing free air travel to such a large number of employees and passengers during the years mentioned above, the management has put an extra burden on the Corporation, which is already suffering from acute financial crisis. Thus, depriving the Corporation to a net revenue loss of Rs. 1,873.63 million (approx) during the 2014-17.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that the para pertains to revenue management, award plus, policies and procedure section responsible for devising employees' free passage policies, award plus and interpretation of fare rules. DAC directed to provide revised reply along with a copy of following policies:

1. Award Plus.
2. Employees Policy.

DAC further directed that verification of above records should be completed within 15 days. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.18 Loss due to waiver of penalties by Station Manager worth millions of rupees

As per responsibility of Revenue Accounting Division of Pakistan International Airline Corporation Limited (PIACL), physically calculate the rates to confirm that amount is correctly charged; calculate conciliation charges if applicable on tickets in case of re-issuance/refund of documents.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the every month hundreds of tickets were being refunded to the passengers from which cancellation charges were not collected and depositing in to the PIACL bank accounts. The detail is as under:

TKT	SRC	IATA	AGT.NAME	FARE	RECEIV ABLE	ZD (TAXES)	SALE DATE
2141073947552	BSPR6I	9149104	LBO	30178.32	-48120.4	11170.16	
2141073994195	BSPR6I	9149104	LBO	83676.26	-99323.3	11286.65	
2141073994196	BSPR6I	9149104	LBO	83676.26	-99323.3	11286.65	
2141074007248	BSPR6I	9149104	LBO	52812.07	-65065.4		
2141074169123	BSPUK	9126371	BRIGHTSUN	11796.98	-21551.1	5451.57	30-SEP-16
2141074224273	BSPR6I	9149104	LBO	41891.15	-40301.1		
2141074259653	BSPR6I	9149104	LBO	0	-9554.97	9554.97	
2141074433144	BSPUK	9127808	HOLIDAY	126802.7	-145805	15006.54	20-OCT-16
2141074433145	BSPUK	9127808	HOLIDAY	126802.7	-136250	5451.57	20-OCT-16

2141074433146	BSPUK	9127808	HOLIDAY	126802.7	-136250	5451.57	20-OCT-16
2141074448328	BSPR6I	9149104	LBO	26530.61	-45502.6	11170.16	
2141074448329	BSPR6I	9149104	LBO	26530.61	-45502.6	11170.16	
2141074448330	BSPR6I	9149104	LBO	19863.94	-29534	3159.69	

In the month of December 2016 only, non-deduction of cancellation charges from the tickets of passengers was observed in 96 tickets, which were required to be collected at the rate of Rs 15,873 as cancellation charges.

Audit is of the view that the cancellation charges must be recovered from the concerned passengers. Due to cancellation of tickets near to departure dates, the seats could remain vacant and cause recurring revenue loss to PIACL.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that under clause 10 of RM fare rules, Station head is authorized to waive-off penalties. Audit contended that waiver of revenue on account of cancellation charges is not justified as PIACL is already suffering from revenue losses. DAC directed that record should be verified from Commercial Audit within 07 days. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.2.19 Loss of billions of rupees every year by misusing RBDs by the travel agents in connivance with the revenue management at head office

As per the Fare Policy of Pakistan International Airline Corporation Limited (PIACL), Revenue Business Designators (RBDs) are of Economy, Economy Plus, and Business class are further sub-divided with price difference. In each class, lowest fare RBD is opened about 10/11 months before the departure date of the flight progressively higher fare RBD are opened as the date and time of the flight approaches near the departure considering the seat factor/ occupancy ratio. The Revenue Management, Head Office, Karachi is authorized to open and close the RBDs and the agent can use only that RBD, which is opened at the particular time by the RM/Marketing department of the PIACL.

During special audit of the PIACL, London Office for the years 2006 to 2016, it was observed that the agents misused the RBDs by using lowest RBDs during the period of highest RBDs till the day of flight departure in almost all flights especially in peak seasons and high occupancy of flights. Some instances of misuse of RBDs are illustrated herewith:

Cabin	RBDs	PK-758 dt. 24-12-16 seat occupancy	PK-786 Premier 20-12-16
Business	C	0	10
	J	0	9

	B	2	12
	S	11	7
Economy	Y	0	23
	K	0	19
	M	1	33
	T	2	32
	N	3	17
	O	6	7
	I	3	38
	L	3	25
	U	81	16
	V	212	9
Others	E	3	7
	Z	2	2
	A	-	1
	-	-	24
Total		329	291

Note: RBD 'Z' in economy class & 'A' in Business class for award plus and 'E' for employees are used.

- Pk-758 dated 24-12-16 LHR-LHE: The management opened lower RBDs after opening of higher RBD, which is misuse of the RBDs. Flight was 70% full on 07-12-2016, even then lowest RBD 'V', minimum fare £ 210 was used until last date of departure (24-12-2016) by the agents instead of highest RBD 'Y', minimum fare £ 480 despite peak season.
- Pk-786 dated 20-12-16 LHR-ISB, Premier:** At London 'V' class was also used on the day of departure i.e. 20-12-16 by the London counter during highest RBD 'Y' was opened. RBD 'V,U,L,I,O' were also used after second highest RBD 'K'.
- Details are attached at **Annex-4**

Audit is of the view that the travel agent cannot misuse any lower RBD without involvement of the Revenue Management department of the PIACL, as RM is only authorized to open and close any RBD at any time. Hence, PIACL is deprived off billion of rupees only on the above route.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that the golden rule of progressively opening inventory only in higher RBDs is obsolete and no longer match with market volatility. Route analyst may take simultaneous approach in both upward/downward directions at any given time depending on market scenario. Audit contended that as the agents frequently misused the low rated RBDs of almost all flights especially in peak seasons. Further, audit is of the opinion that the agent cannot misuse the RBDs until the Revenue Management (Marketing deptt) does not authorize such low rated RBDs. The impact of misuse of lower RBDs by the agents is billions of rupees per year in PIACL.

DAC directed the management that it should submit the data of 10 flights from High Season and get it verified from Commercial Audit. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018 and investigation of the matter besides implementation of internal control mechanism in PIACL.

4.3 Procurement and Contract Management

4.3.1 Irregular award of contract to M/s AR Limousine Services (UK) Ltd - £ 88,145 (Equivalent to Rs.12.340 million)

Rule-12 of the PPRA-2004 states that all procurement opportunities over two million rupees should be advertised on the Authorities website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the PIACL management awarded the contract to M/s AR Limousine Services (UK) for Business Plus Passengers of Premier Services on arrival and departure at London airport at the rate of £ 160.00 per drop for 90 days (14 August to November, 2016) in violation of PPRA 2004. The said Limousine Service was discontinued vide orders dated 23 Dec, 2016 on the pretext that this service had proved to be an expensive product which did not match the existing structure of business class fares.

Audit is of the view that the management extended undue favor to the above party due to which not only PPRA rules were violated, but the services was hired unnecessarily. Further, there was no record available, which could justify the expenditure viz a viz the passengers allowed the subject facility. Thus, caused loss amounting to £ 88,145 (equivalent to Rs.12.340 million) to the Corporation.

The matter was reported to the management in December 2017. The management in its reply stated that the laid down procedure and guidelines of PPRA rules, in normal situation, complete process of hiring suppliers takes around 02 to 03 months to select any vendor for provision of services at international station. Due to paucity of time approval for limousine service was obtained without tender process. The reply was not tenable as there was sufficient time to call open tenders as the management mentioned that the Government approved the concept of Premier Service on 8th April, 2016 and the service was launched on 14th August 2016.

The DAC meeting was held on February 21, 2018. The management informed the DAC that contract of Premier Services is under investigation by FIA. DAC directed management to confirm that this aspect is also being investigated by the FIA, otherwise FIA authorities may be informed accordingly. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.3.2 Irregular award of contract of Cargo Services to M/s Worldwide Flights Services

Rule-12 of the PPRA-2004 states that all procurement opportunities over two million rupees should be advertised on the Authorities website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, it was observed that the management awarded the contract to M/s Worldwide Flights Services for Cargo and Mail Services at London Heathrow airport for the period August - 2016 to January – 2019 without advertising the opportunity as per the above rule. The agreement was signed by Mr. KhuramMushtaq, Director Marketing and Mr. Nauman Munir, General Manager Cargo. The management awarded the contract at the rates only advantageous to the supplier as detail given below:

- a. Commission of 25% of annual total export and import handling revenue invoiced to PIA.
- b. All storage charges will be collected by the Handling Company and retained by him.
- c. Handling Company will pay all rent/rates/water/electricity/heat/LPG at building 579 Sandringham Road.
- d. All structural building maintenance cost will be borne by the carrier (PIA).
- e. All transshipment cargo will be handled @ £ 0.05 per KG.
- f. Export/import mail will be handled @ £ 0.05 per KG.
- g. All disbursement made by the Handling Company on behalf of the carrier will be reimbursed by the Carrier at Cost price plus 5%,etc.

Audit is of the view that the management extended undue favor to the supplier at the cost Corporation's funds by violating the rules.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that the matter was properly advertised as per PPRA rules. Audit contended that the management did not reply the irregularities mentioned in the Para except advertisement. DAC directed that record for verification of tender documents in compliance of PPRA Rules should be provided to Commercial Audit within 07days. However, complete record was not provided to Audit till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

4.4 Non-Production of Record and Weaknesses in Internal Controls

4.4.1 Non-production of record by the management of PIACL

Auditor General's (Functions, Powers and Terms and Condition of Service) Ordinance 2001, section 14(2) states that, "The officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition". Further section 14(3) states that, "Any person or authority hindering the audit function of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person".

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the year 2006 to 2016, it was observed that the PIACL management did not provide the record relating to the London station especially for the years 2006 to 2011 as requested through various requisitions for the purpose of audit. Detail is at **Annex-5**.

Audit is of the view that non-production of record and refusal to provide the record/information is violation of the Auditor General of Pakistan Ordinance, 2001 Section 14 (a), 2 & 3. This attitude of the management, tantamount towards concealment of facts and figures from Government Audit.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that the record was made available at London station with utmost care. Audit contended that the management provided the partial record only for few years (2012-2016) instead of providing complete record from 2006 to 2016. DAC directed the management to reconcile the records with Commercial Audit and remaining record to be provided to audit immediately. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018

4.4.2 Weaknesses in Internal Control system of PIACL

Rule 5(5) of Public Sector Companies (Corporate Governance) Rules, 2013 states that the Board shall establish a system of sound internal control which shall be effectively implemented at all levels with the company to ensure compliance with the fundamental principles of probity and propriety; objectivity, integrity and honesty and relationship with the stakeholders.

During special audit of the Pakistan International Airline Corporation Limited (PIACL), London Office for the years 2006 to 2016, significant weaknesses were observed in internal control system of the Corporation by the audit as highlighted below:

1. The authority of fixing and revision of fare (Domestic and International) incentives, commissions, etc rest with the Director Marketing. During audit it was noticed that various problems arose in fare pricing, as is evident that in UK Sector two types of fares were applied i.e. “Public fare” and “Private fare”. Due to this discriminatory fare policy, PIACL faced various litigations at UK and had to bear heavy penalties.
2. Business classes of the airlines have very low seat factors due to very high difference in fare of economy and business. Therefore, the price structure of the same may be re-visited so that seat factor could be improved in business classes as well to earn more revenue.
3. The seat factor of flights on Karachi-London-Karachi, specially Wednesday flights from and to London, is also low as compared to Islamabad -London-Islamabad and Lahore-London-Lahore, which may be studied to improve seat factor.
4. Flight is opened in the system for 331 days before date of departure and accordingly RBDs (Revenue Business Designator) are opened initially from lowest RBD and progressed to the highest RBDs till departure date of the flights. But irregularities/ misuse of RBDs are frequently appearing in the system i.e. utilization of lowest RBDs during currency of highest RBDs. This mostly happens only when the Revenue Management opens Lowest RBDs and agent capture immediately and book/reserve in such lowest RBD and then it is closed. Audit is of the view that agent cannot misuse the RBD without involvement of concerned Route Manager, who is only authorized to open and close RBDs.
5. PIACL has been left on the mercy of agents and the agents are given heavy commissions, incentives, discounts, and so on. The agents are mostly involved in misuse of RBDs, blocking/capturing/holding seats, duplicate bookings, non-releasing space in flights on cancellations, etc.
6. PIACL management has completely ignored the PIACL counters and booking offices. The passengers rush only to the agents as they not only give tickets at lower rate to passengers than Counter/booking offices, but also even on lower RBDs as well. The Counters/PIACL Booking offices charge higher rate by 7% of the base fare than agents.

Audit is of the view that the above issues may be attended with a view to take corrective measures to increase PIACL revenue.

The matter was reported to the management in December 2017. The DAC meeting was held on February 21, 2018. The management informed the DAC that the General Manager (Revenue Management) may be in a better position to reply. DAC directed the management to provide a revised reply within 03 days stating weakness of internal controls and steps taken so far by the management. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives dated February 21, 2018.

Conclusion:

In view of audit findings given in the preceding section, the conclusion drawn by audit is as under:

- PIACL management made out of court settlement with the APTA agents completely in their favour, which caused billions of loss to the PIACL.
- On the basis of out of court settlement with APTA agents, the other agents (Non-APTA) started claims on the same pattern through Courts and the Court allowed them the same benefits as allowed to the APTA agents due to which PIACL is exposed to extra losses of billions of rupees.
- The agents at UK frequently misused the RBDs (fare) of PIACL specially in peak seasons, which causes billions of losses every year. Audit is of the view that the agents cannot misuse RBDs (fare) without connivance of the concerned officers of Revenue Management (Head Office, Karachi recently shifted to Islamabad).
- The agents regularly misappropriated the amount of air tickets. Audit is of the view that such kind of misappropriation can happen only with the involvement of the PIACL management at London specially Country Manager who is authorized to extend the limit of capping of PIACL to travel agents. When they (travel agents) avail excess sale of tickets from the amount of security deposits with IATA and PIACL, they did not deposit sales to PIACL and run away easily. PIACL does not take any legal action against them.
- The management was not efficient to achieve the sales targets and increase the seat factors. Even the previous trend of seat factors could not also be maintained.
- The employees of PIACL uses thousands of free tickets every year on these costly routs.
- The flight delays were frequent due to which heavy payment on account of penalties was being paid at the station.
- PIACL launched Premier Service on London route without proper planning due to which PIACL suffered a loss of more than three billion in just 05/06 months period.
- The management did not efficiently use the assets such as buildings, offices, human resources, etc, which caused unnecessary expenditures.

Annexes

Annex-1*(See Para No. 4.1.1)*

As per settlement agreement Sr. No. 01 of Schedule 2-Terms of Consideration made by PIACL with APTA agents on 16 Feb, 2015 states that “PIACL shall pay the Claimants collectively £ 4,100,000 in 12 equal monthly cash installments of £ 341,667. Further, Sr. No. 06 of Schedule 2-Terms of Consideration made by PIACL with APTA agents on 16 Feb, 2015 states that “ PIACL shall pay each of the Claimants £ 20 in respect of each PIACL ticket sold by that claimant up to a total collective cap of £ 2.30 million (the Collective Cap).

Sr. No.	Name of APTA Agents to whom payment of £ 6.400 million was made by PIACL
1	Global Service Travel
2	Daniah Travel
3	Park Travels Limited
4	Riaz Travels
5	AMS Travels
6	Intercity Travels
7	AA express Travel
8	Sultana Travels
9	Raison Travel Limited
10	Euroasia Travel
11	Panama Travel
12	Sufi Travels
13	Bradford Travels
14	MA Travels
15	AR Travels
16	Airline Travels (Scotland)
17	Mehboob Travel
18	Shan Travels
19	Rashid Travels
20	Farooq Travels
21	Crown Travels
22	Universal Express
23	MSM Travels
24	Inter global Travel

1. Net Sales Remuneration @ 7% of the fare

(Amount in £)

Agent	Period	Gross Sale	Nature of claim	7% NSR (Net Sales Remuneration)
Times Travel	01 Nov 2012 to 31 May 2017	4,189,621	7% Net Sales Remuneration	293,273
Nottingham	-do-	2,061,678	-do-	144,317
Total				437,590

Productive Incentive

(Amount in £)

Agent	Period	Productive incentive
Times Travel	Jan to Dec 2013	416,178
Nottingham	-do-	110,450
Total		526,628

2. Commission of YQ (Fuel Surcharge)

(Amount in £)

Agent	Period	Commissoin Rate	Sales Less Tax	ORC on sale	YQ	ORC on YQ	Total
Times travel	2009 to 31 Oct 2012	9%	10,008,120	900,730	4,121,322	370,919	1,271,649
Nottingham travel	Jan 13 to June 14	2.5%	5,628,109	140,702	1,489,400	37,235	177,937
Total			15,636,229	1,041,432	5,610,722	408,154	1,449,586

3. Interest claim

(Amount in £)

Agent	Year	Amount (£)	Date money owned	Interest	Total interest (£)
Times Travel	2010 to May 2017	3,001,585	01 Jan 2011 to 31 May 2017	8.25%	785,284
Nottingham	2013 to May 2017	1,940,030	01 Jan 14 to May 17	-do-	359,359
Total		4,941,615			1,144,643

Annex -3
(See Para No. 4.1..5)

Statement showing double payment to the APTA agents

SRC	BCH	DATE	LOC01	A/CCD	AMTPKR	P.VNO	CHQNO	LOC02	IMPA/C	AMTLCY	CYCD	LOC	RPT	PAYEE	PURPOSEA	CMONT	GPIDSRC
7	1H	18122015	572	7769	4,157,360	2212	7716	572	27572	26,200	£	BHX	12	MORGAN	APTAINCE	201512	D15
7	3E	11122015	570	7769	787,042	11267	104591	570	27570	4,960	£	LON	12	MORGAN	GLOBALTR	201512	D15
7	3E	11122015	570	7769	415,736	11267	104591	570	27570	2,620	£	LON	12	MORGAN	MEHBOOB	201512	D15
7	3E	11122015	570	7769	412,562	11267	104591	570	27570	2,600	£	LON	12	MORGAN	SHANTRA	201512	D15
7	3E	11122015	570	7769	314,182	11267	104591	570	27570	1,980	£	LON	12	MORGAN	RAISONTR	201512	D15
7	3E	11122015	570	7769	187,240	11267	104591	570	27570	1,180	£	LON	12	MORGAN	MEDICALL	201512	D15
7	3E	11122015	570	7769	126,942	11267	104591	570	27570	800	£	LON	12	MORGAN	DANIAHTR	201512	D15
7	3E	11122015	570	7769	54,214,985	1314	0	570	27570	341,667	£	LON	12	MORGAN	10THINST	201512	D15
7	3H	1122015	575	7769	1,037,753	4132	9380	575	27575	6,540	£		12	MORGAN	APTACASE	201512	D15
7	3H	21122015	575	7769	882,249	4185	9434	575	27575	5,560	£		12	MORGAN	APTACASE	201512	D15
7	5D	18122015	576	7769	2,576,928	3422	3483	576	27576	16,240	£	BRF	12	MORGAN	BTCTRVLA	201512	D15
7	5D	18122015	576	7769	92,033	3422	3483	576	27576	580	£	BRF	12	MORGAN	UNIVERSAL	201512	D15
7	5D	18122015	576	7769	152,331	3422	3483	576	27576	960	£	BRF	12	MORGAN	AMSTRVL	201512	D15
7	5D	18122015	576	7769	3,836,830	3422	3483	576	27576	24,180	£	BRF	12	MORGAN	ICTTRVLA	201512	D15
7	5D	18122015	576	7769	828,298	3422	3483	576	27576	5,220	£	BRF	12	MORGAN	CROWNTR	201512	D15
7	5D	18122015	576	7769	282,447	3422	3483	576	27576	1,780	£	BRF	12	MORGAN	M.ATRVL	201512	D15
7	3E	31-03-15	570	07769	603,512	9798	103121	570	27570	3,840	£	LON	18	MORGAN	GLOBALSE	201503	D15
7	3E	31-03-15	570	07769	565,792	9798	103121	570	27570	3,600	£	LON	18	MORGAN	RAISONTR	201503	D15
7	3E	31-03-15	572	07769	2,351,182	9795	103118	570	27570	14,960	£	BHX	18	MORGAN	PAKTRAVE	201503	D15
7	3E	31-03-15	572	07769	1,763,387	9795	103118	570	27570	11,220	£	BHX	18	MORGAN	SUFITRAV	201503	D15
7	3E	31-03-15	572	07769	1,354,759	9795	103118	570	27570	8,620	£	BHX	18	MORGAN	RASHIDTR	201503	D15
7	3E	31-03-15	572	07769	223,174	9795	103118	570	27570	1,420	£	BHX	18	MORGAN	PANAMAT	201503	D15
7	3E	31-03-15	572	07769	59,723	9795	103118	570	27570	380	£	BHX	18	MORGAN	FAROORQ	201503	D15
7	3E	31-03-15	570	07769	198,027	9798	103121	570	27570	1,260	£	LON	18	MORGAN	DANIAHTR	201503	D15
7	3E	31-03-15	570	07769	301,756	9798	103121	570	27570	1,920	£	LON	18	MORGAN	MEDICALL	201503	D15
7	3E	31-03-15	570	07769	386,625	9798	103121	570	27570	2,460	£	LON	18	MORGAN	MEHBOOB	201503	D15
7	1H	27-04-15	572	07769	4,905,699	1774	7260	572	27572	32,540	£	BHX	20	MORGAN	APTAINCE	201504	D15
7	3E	27-04-15	570	07769	615,097	9921	103237	570	27570	4,080	£	LON	20	MORGAN	APTA_CAS	201504	D15
7	3E	27-04-15	570	07769	132,668	9921	103237	570	27570	880	£	LON	20	MORGAN	APTA_CAS	201504	D15
7	3E	27-04-15	570	07769	292,473	9921	103237	570	27570	1,940	£	LON	20	MORGAN	APTA_CAS	201504	D15
7	3E	27-04-15	570	07769	479,414	9921	103237	570	27570	3,180	£	LON	20	MORGAN	APTA_CAS	201504	D15
7	3E	27-04-15	570	07769	364,837	9921	103237	570	27570	2,420	£	LON	20	MORGAN	APTA_CAS	201504	D15

7	3E	27-04-15	570	07769	280,412	9921	103237	570	27570	1,860	£	LON	20	MORGAN	APTA_CAS	201504	D15
7	3E	27-04-15	570	07769	449,262	9921	103237	570	27570	2,980	£	LON	20	MORGAN	APTA_CAS	201504	D15
7	3H	09-04-15	575	07769	995,010	3515	8755	575	27575	6,600	£	MAN	20	MORGAN	APTACASE	201504	D15
7	3H	30-04-15	575	07769	1,088,480	3584	8824	575	27575	7,220	£	MAN	20	MORGAN	APTACASE	201504	D15
7	5D	24-04-15	576	07769	826,159	3230	3289	576	27576	5,480	£	BRF	20	MORGAN	CROWNTR	201504	D15
7	5D	24-04-15	576	07769	1,501,560	3230	3289	576	27576	9,960	£	BRF	20	MORGAN	BTCAPTA	201504	D15
7	5D	24-04-15	576	07769	3,753,900	3230	3289	576	27576	24,900	£	BRF	20	MORGAN	ICTAPTAC	201504	D15
7	5D	24-04-15	576	07769	292,473	3230	3289	576	27576	1,940	£	BRF	20	MORGAN	UNIVERSAL	201504	D15
7	5D	24-04-15	576	07769	226,139	3230	3289	576	27576	1,500	£	BRF	20	MORGAN	AMSTRVL	201504	D15
7	5D	24-04-15	576	07769	153,774	3230	3289	576	27576	1,020	£	BRF	20	MORGAN	MATRVLA	201504	D15
7	1H	26-05-15	572	07769	4,224,902	1812	7298	572	27572	26,820	£	BHX	22	MORGAN	APTAINCE	201505	D15
7	3H	26-05-15	575	07769	1,115,298	3633	8874	575	27575	7,080	£	MAN	22	MORGAN	APTACASE	201505	D15
7	5D	27-05-15	576	07769	72,463	3254	3313	576	27576	460	£	BRF	22	MORGAN	MATRVLA	201505	D15
7	5D	27-05-15	576	07769	592,305	3254	3313	576	27576	3,760	£	BRF	22	MORGAN	CROWNTR	201505	D15
7	5D	27-05-15	576	07769	2,948,925	3254	3313	576	27576	18,720	£	BRF	22	MORGAN	ICTAPTAC	201505	D15
7	5D	27-05-15	576	07769	1,540,624	3254	3313	576	27576	9,780	£	BRF	22	MORGAN	BTCAPTA	201505	D15
7	5D	27-05-15	576	07769	299,303	3254	3313	576	27576	1,900	£	BRF	22	MORGAN	AMSTRVL	201505	D15
7	5D	27-05-15	576	07769	141,775	3254	3313	576	27576	900	£	BRF	22	MORGAN	UNIVERSAL	201505	D15
7	1H	24-06-15	572	07769	4,487,471	1880	7369	572	27572	28,780	£	BHX	24	MORGAN	APTAINCE	201506	D15
7	3H	25-06-15	575	07769	1,200,609	3704	8945	575	27575	7,700	£	MAN	24	MORGAN	APTACASE	201506	D15
7	5D	24-06-15	576	07769	152,805	3278	3337	576	27576	980	£	BRF	24	MORGAN	MATRVLA	201506	D15
7	5D	24-06-15	576	07769	3,105,991	3278	3337	576	27576	19,920	£	BRF	24	MORGAN	ICTAPTAC	201506	D15
7	5D	24-06-15	576	07769	1,278,571	3278	3337	576	27576	8,200	£	BRF	24	MORGAN	BTCAPTA	201506	D15
7	5D	24-06-15	576	07769	290,017	3278	3337	576	27576	1,860	£	BRF	24	MORGAN	AMSTRVL	201506	D15
7	5D	24-06-15	576	07769	679,825	3278	3337	576	27576	4,360	£	BRF	24	MORGAN	CROWNTR	201506	D15
7	5D	24-06-15	576	07769	149,686	3278	3337	576	27576	960	£	BRF	24	MORGAN	UNIVERSAL	201506	D15
7	1H	15-07-15	572	07769	4,496,256	1920	7411	572	27572	28,100	£	BHX	2	MORGAN	APTAINCE	201507	D15
7	3H	23-07-15	575	07769	1,116,864	3773	9014	575	27575	6,980	£	MAN	2	MORGAN	APTACASE	201507	D15
7	5D	27-07-15	576	07769	115,207	3299	3359	576	27576	720	£	BRF	2	MORGAN	AMSTRVL	201507	D15
7	5D	27-07-15	576	07769	83,205	3299	3359	576	27576	520	£	BRF	2	MORGAN	MATRVLA	201507	D15
7	5D	27-07-15	576	07769	86,405	3299	3359	576	27576	540	£	BRF	2	MORGAN	UNIVERSAL	201507	D15
7	5D	27-07-15	576	07769	2,870,564	3299	3359	576	27576	17,940	£	BRF	2	MORGAN	ICTAPTAC	201507	D15
7	5D	27-07-15	576	07769	1,436,882	3299	3359	576	27576	8,980	£	BRF	2	MORGAN	BTCAPTA	201507	D15
7	5D	27-07-15	576	07769	732,842	3299	3359	576	27576	4,580	£	BRF	2	MORGAN	CROWNTR	201507	D15
7	1H	24-08-15	572	07769	4,916,209	1971	7464	572	27572	30,960	£	BHX	4	MORGAN	APTAINCE	201508	D15
7	3E	26-08-15	570	07769	333,464	10591	103839	570	27570	2,100	£	LON	4	MORGAN	APTA_CAS	201508	D15
7	3E	26-08-15	570	07769	400,157	10591	103839	570	27570	2,520	£	LON	4	MORGAN	APTA_CAS	201508	D15
7	3E	26-08-15	570	07769	241,364	10591	103839	570	27570	1,520	£	LON	4	MORGAN	APTA_CAS	201508	D15
7	3E	26-08-15	570	07769	508,135	10591	103839	570	27570	3,200	£	LON	4	MORGAN	APTA_CAS	201508	D15
7	3E	26-08-15	570	07769	250,892	10591	103839	570	27570	1,580	£	LON	4	MORGAN	APTA_CAS	201508	D15
7	3E	26-08-15	570	07769	184,199	10591	103839	570	27570	1,160	£	LON	4	MORGAN	APTA_CAS	201508	D15

7	3H	25-08-15	575	07769	1,251,283	3859	9101	575	27575	7,880	£	MAN	4	MORGAN	APTACASE	201508	D15
7	5D	26-08-15	576	07769	3,722,091	3317	3377	576	27576	23,440	£	BRF	4	MORGAN	ICTAPTAC	201508	D15
7	5D	26-08-15	576	07769	673,279	3317	3377	576	27576	4,240	£	BRF	4	MORGAN	CROWNTR	201508	D15
7	5D	26-08-15	576	07769	524,015	3317	3377	576	27576	3,300	£	BRF	4	MORGAN	AMSTRVL	201508	D15
7	5D	26-08-15	576	07769	155,616	3317	3377	576	27576	980	£	BRF	4	MORGAN	UNIVERSAL	201508	D15
7	5D	26-08-15	576	07769	114,330	3317	3377	576	27576	720	£	BRF	4	MORGAN	MATRVLA	201508	D15
7	5D	26-08-15	576	07769	1,905,507	3317	3377	576	27576	12,000	£	BRF	4	MORGAN	BTCAPTA	201508	D15
7	1H	23-09-15	572	07769	3,951,682	2018	7513	572	27572	24,740	£	BHX	6	MORGAN	APTAINCE	201509	D15
7	3E	25-09-15	570	07769	54,573,944	10783	0	570	27570	341,667	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	6,845,962	10783	0	570	27570	42,860	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	182,090	10782	104104	570	27570	1,140	£	LON	6	MORGAN	AUG-15DA	201509	D15
7	3E	25-09-15	570	07769	402,516	10782	104104	570	27570	2,520	£	LON	6	MORGAN	AUG-15SH	201509	D15
7	3E	25-09-15	570	07769	182,090	10783	0	570	27570	1,140	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	392,932	10783	0	570	27570	2,460	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	539,882	10783	0	570	27570	3,380	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	309,873	10783	0	570	27570	1,940	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	261,955	10783	0	570	27570	1,640	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	159,728	10783	0	570	27570	1,000	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	207,647	10783	0	570	27570	1,300	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	297,095	10783	0	570	27570	1,860	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	389,737	10783	0	570	27570	2,440	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	226,814	10783	0	570	27570	1,420	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	460,018	10783	0	570	27570	2,880	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	405,710	10782	104104	570	27570	2,540	£	LON	6	MORGAN	AUG-15RA	201509	D15
7	3E	25-09-15	570	07769	124,588	10783	0	570	27570	780	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	54,573,944	1284	0	570	27570	341,667	£	LON	6	MORGAN	7THINSTA	201509	D15
7	3E	25-09-15	570	07769	354,597	10783	0	570	27570	2,220	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	134,172	10783	0	570	27570	840	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	338,624	10783	0	570	27570	2,120	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	619,746	10783	0	570	27570	3,880	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	428,072	10783	0	570	27570	2,680	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	88,693,221	1285	0	570	27570	555,275	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	341,819	10782	104104	570	27570	2,140	£	LON	6	MORGAN	AUG-15M	201509	D15
7	3E	25-09-15	570	07769	428,072	10782	104104	570	27570	2,680	£	LON	6	MORGAN	AUG-15GL	201509	D15
7	3E	25-09-15	570	07769	226,814	10782	104104	570	27570	1,420	£	LON	6	MORGAN	AUG-15M	201509	D15
7	3E	25-09-15	570	07769	54,573,944	10783	0	570	27570	341,667	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	54,573,944	10783	0	570	27570	341,667	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	54,573,944	10783	0	570	27570	341,667	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	54,573,944	10783	0	570	27570	341,667	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	54,573,944	10783	0	570	27570	341,667	£	LON	6	MORGAN	APTA_CAS	201509	D15
7	3E	25-09-15	570	07769	124,588	10783	0	570	27570	780	£	LON	6	MORGAN	APTA_CAS	201509	D15

7	3H	10-09-15	575	07769	658,081	3945	9189	575	27575	4,120	£	MAN	6	MORGAN	APTACASE	201509	D15
7	5D	22-09-15	576	07769	386,543	3340	3400	576	27576	2,420	£	BRF	6	MORGAN	AMSTRVL	201509	D15
7	5D	22-09-15	576	07769	2,744,135	3340	3400	576	27576	17,180	£	BRF	6	MORGAN	ICTAPTAC	201509	D15
7	5D	22-09-15	576	07769	1,747,429	3340	3400	576	27576	10,940	£	BRF	6	MORGAN	BTCAPTA	201509	D15
7	5D	22-09-15	576	07769	83,059	3340	3400	576	27576	520	£	BRF	6	MORGAN	MATRVLA	201509	D15
7	5D	22-09-15	576	07769	693,222	3340	3400	576	27576	4,340	£	BRF	6	MORGAN	CROWNTR	201509	D15
7	5D	22-09-15	576	07769	124,588	3340	3400	576	27576	780	£	BRF	6	MORGAN	UNIVERSAL	201509	D15
7	1H	26-10-15	572	07769	4,569,380	2090	7588	572	27572	28,880	£	BHX	8	MORGAN	APTAINCE	201510	D15
7	3E	16-10-15	570	07769	54,058,392	1295	0	570	27570	341,667	£	LON	8	MORGAN	APTA_CAS	201510	D15
7	3E	27-10-15	570	07769	306,946	10944	104258	570	27570	1,940	£	LON	8	MORGAN	SEPT-15M	201510	D15
7	3E	27-10-15	570	07769	446,179	10944	104258	570	27570	2,820	£	LON	8	MORGAN	SEPT-15SH	201510	D15
7	3E	27-10-15	570	07769	468,330	10944	104258	570	27570	2,960	£	LON	8	MORGAN	SEPT-15RA	201510	D15
7	3E	27-10-15	570	07769	193,028	10944	104258	570	27570	1,220	£	LON	8	MORGAN	SEPT-15D	201510	D15
7	3E	27-10-15	570	07769	433,522	10944	104258	570	27570	2,740	£	LON	8	MORGAN	SEPT-15GL	201510	D15
7	3E	27-10-15	570	07769	367,069	10944	104258	570	27570	2,320	£	LON	8	MORGAN	SEPT-15M	201510	D15
7	3H	26-10-15	575	07769	999,947	4036	9282	575	27575	6,320	£	MAN	8	MORGAN	APTACASE	201510	D15
7	5D	26-10-15	576	07769	113,918	3374	3435	576	27576	720	£	BRF	8	MORGAN	MATRVLA	201510	D15
7	5D	26-10-15	576	07769	3,059,966	3374	3435	576	27576	19,340	£	BRF	8	MORGAN	ICTAPTAC	201510	D15
7	5D	26-10-15	576	07769	2,022,046	3374	3435	576	27576	12,780	£	BRF	8	MORGAN	BTCAPTA	201510	D15
7	5D	26-10-15	576	07769	164,548	3374	3435	576	27576	1,040	£	BRF	8	MORGAN	AMSTRVL	201510	D15
7	5D	26-10-15	576	07769	924,002	3374	3435	576	27576	5,840	£	BRF	8	MORGAN	CROWNTR	201510	D15
7	5D	26-10-15	576	07769	82,274	3374	3435	576	27576	520	£	BRF	8	MORGAN	UNIVERSAL	201510	D15
7	1H	25-11-15	572	07769	4,355,492	2133	7634	572	27572	26,900	£	BHX	10	MORGAN	APTAINCE	201511	D15
7	3E	18-11-15	570	07769	55,320,742	1305	0	570	27570	341,667	£	LON	10	MORGAN	APTA_CAS	201511	D15
7	3E	30-11-15	570	07769	255,824	11164	104511	570	27570	1,580	£	LON	10	MORGAN	OCT-15ME	201511	D15
7	3E	30-11-15	570	07769	168,391	11164	104511	570	27570	1,040	£	LON	10	MORGAN	OCT-15DN	201511	D15
7	3E	30-11-15	570	07769	278,492	11164	104511	570	27570	1,720	£	LON	10	MORGAN	OCT-15ME	201511	D15
7	3E	30-11-15	570	07769	495,457	11164	104511	570	27570	3,060	£	LON	10	MORGAN	OCT-15RA	201511	D15
7	3E	30-11-15	570	07769	479,266	11164	104511	570	27570	2,960	£	LON	10	MORGAN	OCT-15GL	201511	D15
7	3E	30-11-15	570	07769	401,547	11164	104511	570	27570	2,480	£	LON	10	MORGAN	OCT-15SH	201511	D15
7	5D	26-11-15	576	07769	3,416,390	3392	3453	576	27576	21,100	£	BRF	10	MORGAN	ICT	201511	D15
7	5D	26-11-15	576	07769	68,004	3392	3453	576	27576	420	£	BRF	10	MORGAN		201511	D15
7	5D	26-11-15	576	07769	178,106	3392	3453	576	27576	1,100	£	BRF	10	MORGAN	AMSTRVL	201511	D15
7	5D	26-11-15	576	07769	644,419	3392	3453	576	27576	3,980	£	BRF	10	MORGAN	CROWN	201511	D15
7	5D	26-11-15	576	07769	126,293	3392	3453	576	27576	780	£	BRF	10	MORGAN	MA	201511	D15
7	5D	26-11-15	576	07769	2,532,338	3392	3453	576	27576	15,640	£	BRF	10	MORGAN	BTG	201511	D15
7	3E	18-03-15	570	68010	53,697,951	1229	0	570	27570	341,667	£	LON	18	MORGAN	ISTINSATA	201503	D15
7	3E	09-04-15	570	68010	51,509,382	9824	103148	570	27570	341,667	£	LON	20	MORGAN	2NDINSTA	201504	D15
7	3E	28-04-15	570	68010	6,461,532	1238	0	570	27570	42,860	£	LON	20	MORGAN	2NDINSTA	201504	D15
7	3E	27-05-15	20	68010	422,175	10104	103396	570	27570	2,680	£	MKT	22	MORGAN	APRIL-15S	201505	D15
7	3E	27-05-15	20	68010	611,209	10104	103396	570	27570	3,880	£	MKT	22	MORGAN	APRIL-15G	201505	D15

7	3E	27-05-15	20	68010	333,959	10104	103396	570	27570	2,120	£	MKT	22	MORGAN	APRIL-15R	201505	D15
	73E	27-05-15		2068010	179,582	10104	103396	570	27570	1,140	£	MKT		22MORGAN	APRIL-	201505	D15
	73E	27-05-15		2068010	122,872	10104	103396	570	27570	780	£	MKT		22MORGAN	APRIL-15D	201505	D15
	73E	27-05-15		2068010	349,712	10104	103396	570	27570	2,220	£	MKT		22MORGAN	APRIL-	201505	D15
	73E	29-05-15		57068010	53,822,126	1248	0	570	27570	341,667	£	LON		22MORGAN	3RDINSTA	201505	D15
	73E	24-06-15		57068010	53,273,829	1253	0	570	27570	341,667	£	LON		24MORGAN	4THINSTA	201506	D15
	73E	25-06-15		57068010	130,976	10273	103550	570	27570	840	£	LON		24MORGAN	MAY-	201506	D15
	73E	25-06-15		57068010	383,571	10273	103550	570	27570	2,460	£	LON		24MORGAN	MAY-15M	201506	D15
	73E	25-06-15		57068010	255,714	10273	103550	570	27570	1,640	£	LON		24MORGAN	RAISONTR	201506	D15
	73E	25-06-15		57068010	527,021	10273	103550	570	27570	3,380	£	LON		24MORGAN	MAY-	201506	D15
	73E	25-06-15		57068010	302,491	10273	103550	570	27570	1,940	£	LON		24MORGAN	MAY-	201506	D15
	73E	25-06-15		57068010	155,923	10273	103550	570	27570	1,000	£	LON		24MORGAN	MAY-15M	201506	D15
	73E	21-07-15		57068010	297,617	10436	103687	570	27570	1,860	£	LON		2MORGAN	JUNE-	201507	D15
	73E	21-07-15		57068010	124,807	10436	103687	570	27570	780	£	LON		2MORGAN	JUNE-15D	201507	D15
	73E	21-07-15		57068010	390,422	10436	103687	570	27570	2,440	£	LON		2MORGAN	JUNE-	201507	D15
	73E	21-07-15		57068010	208,012	10436	103687	570	27570	1,300	£	LON		2MORGAN	JUNE-15R	201507	D15
	73E	21-07-15		57068010	227,213	10436	103687	570	27570	1,420	£	LON		2MORGAN	JUNE-	201507	D15
	73E	21-07-15		57068010	460,826	10436	103687	570	27570	2,880	£	LON		2MORGAN	GLOBALSE	201507	D15
	73E	28-07-15		57068010	54,669,836	1267	0	570	27570	341,667	£	LON		2MORGAN	5THINSTA	201507	D15
	73E	11-08-15		57068010	54,254,082	1275	0	570	27570	341,667	£	LON		4MORGAN	6THINSTA	201508	D15
	73E	25-09-15		57068010	(124,588)	10783	0	570	27570	(780)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(6,845,962)	10783	0	570	27570	(42,860)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(134,172)	10783	0	570	27570	(840)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(539,882)	10783	0	570	27570	(3,380)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(309,873)	10783	0	570	27570	(1,940)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(226,814)	10783	0	570	27570	(1,420)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(392,932)	10783	0	570	27570	(2,460)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(297,095)	10783	0	570	27570	(1,860)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(389,737)	10783	0	570	27570	(2,440)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(207,647)	10783	0	570	27570	(1,300)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(460,018)	10783	0	570	27570	(2,880)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(159,728)	10783	0	570	27570	(1,000)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(124,588)	10783	0	570	27570	(780)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(54,573,944)	10783	0	570	27570	(341,667)	£	LON		6MORGAN	PV98249-	201509	D15
	73E	25-09-15		57068010	(354,597)	10783	0	570	27570	(2,220)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(338,624)	10783	0	570	27570	(2,120)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(619,746)	10783	0	570	27570	(3,880)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(261,955)	10783	0	570	27570	(1,640)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(182,090)	10783	0	570	27570	(1,140)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(428,072)	10783	0	570	27570	(2,680)	£	LON		6MORGAN	LEGALFEE	201509	D15
	73E	25-09-15		57068010	(54,573,944)	10783	0	570	27570	(341,667)	£	LON		6MORGAN	LEGALFEE	201509	D15

	73E		25-09-15	57068010	(54,573,944)	10783	0	570	27570	(341,667) £	LON		6MORGAN	LEGALFEE	201509 D15
	73E		25-09-15	57068010	(54,573,944)	10783	0	570	27570	(341,667) £	LON		6MORGAN	LEGALFEE	201509 D15
	73E		25-09-15	57068010	(54,573,944)	10783	0	570	27570	(341,667) £	LON		6MORGAN	LEGALFEE	201509 D15
	73E		25-09-15	57068010	(54,573,944)	10783	0	570	27570	(341,667) £	LON		6MORGAN	LEGALFEE	201509 D15

No. 4.2.19)

Statement Showing the detail of misusing RBDs by the travel agents

Ticket No.	CPN	Flight No.	Flight Date	L. ORGN	L. DEST	Issue Date	TKT-FARE Rs.	S- ORGN	S- DEST	CPN-FARE -LCL	CPN-FARE Rs.	FBS	IATA	PIACL No.	Agent Name
2142260408759	1	PK785	24-APR-16	ISB	LHR	24-Apr-16	160000	ISB	LHR	94999.75	94999.75	JH6MPK	2730021	111099	69J80-TRAVELNETWORK(PRIVATE) LTD
2142206294399	1	PK785	24-APR-16	ISB	LHR	23-Apr-16	45945.95	ISB	LHR	306	45945.95	UHOWPK	9127649	576099	BRADFORDTRAVELCENTER LTD
2142206294398	1	PK785	24-APR-16	ISB	LHR	23-Apr-16	45945.95	ISB	LHR	306	45945.95	UHOWPK	9127649	576099	BRADFORDTRAVELCENTER LTD
2142101680914	1	PK785	24-APR-16	ISB	LHR	22-Apr-16	35660.66	ISB	LHR	237.5	35660.66	SL6MGB	9149235	583000	LHRT-BOOKING OFFICE
2142129388089	1	PK785	24-APR-16	ISB	LHR	22-Apr-16	78750	ISB	LHR	43499.06	43499.06	IH6MPK	2746006	111238	JY080-QUALITYINTERNATIONAL
2142101679830	1	PK785	24-APR-16	ISB	LHR	22-Apr-16	39414.41	ISB	LHR	262.5	39414.41	OL6MGB	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101679829	1	PK785	24-APR-16	ISB	LHR	22-Apr-16	18298.8	ISB	LHR	121.87	18298.8	UL6MGB	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101679826	1	PK785	24-APR-16	ISB	LHR	22-Apr-16	87000	ISB	LHR	51749.89	51749.89	TH6MPK	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101679828	1	PK785	24-APR-16	ISB	LHR	22-Apr-16	24399.4	ISB	LHR	162.5	24399.4	UL6MGB	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142129385798	1	PK785	24-APR-16	ISB	LHR	22-Apr-16	45600	ISB	LHR	45600	45600	UHOWPK	2746324	171111	M/SBUKHARI AVIATION CHAKSWARI
2142129385776	1	PK785	24-APR-16	ISB	LHR	22-Apr-16	73250	ISB	LHR	37999.9	37999.9	UH4MPK	2746324	171111	M/SBUKHARI AVIATION CHAKSWARI
2142129384954	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	78750	ISB	LHR	43499.06	43499.06	IH6MPK	2746006	111238	JY080-QUALITYINTERNATIONAL
2142101675415	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	34908.41	ISB	LHR	232.49	34908.41	IL6MGB	2739084	171000	QMLTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101675424	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	27927.93	ISB	LHR	186	27927.93	LL6MGB1	2739084	171000	QMLTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101675426	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	20945.95	ISB	LHR	139.5	20945.95	LL6MGB	2739084	171000	QMLTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142260423220	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	78750	ISB	LHR	40749.49	40749.49	IH6MPK	2732944	177000	66P80-AMERICAN EXPRESSTRAVELREALTEDSERVICES
2142260429161	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	150000	ISB	LHR	74999.86	74999.86	SH6MPK	2732151	140099	PAKISTAN(PVT)-OMVIMPI ANT
2142260429163	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	150000	ISB	LHR	74999.86	74999.86	SH6MPK	2732151	140099	TRAVEL92PVTLTD
2142260429162	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	150000	ISB	LHR	74999.86	74999.86	SH6MPK	2732151	140099	TRAVEL92PVTLTD
2142206264986	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	79429.43	ISB	LHR	273.73	41100.6	LH6MPK	9125258	570099	TRAVEL92PVTLTD
2142129385571	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	48900	ISB	LHR	48900	48900	LH6MPK	9125258	570099	POLANI TRAVELLTD
2141718238957	1	PK785	24-APR-16	ISB	LHR	21-Apr-16	90000	ISB	LHR	90000	90000	SHOWPK	2730647	145099	M/SBUKHARI AVIATION CHAKSWARI
2142129378588	1	PK785	24-APR-16	ISB	LHR	20-Apr-16	78750	ISB	LHR	43499.06	43499.06	IH6MPK	2746075	171107	6TEDO-WORLDTK TRAVELS
2142101670091	1	PK785	24-APR-16	ISB	LHR	20-Apr-16	35662.16	ISB	LHR	237.51	35662.16	IL6MGB	2739160	148000	B8H80-SHAUKATTTRAVELS
2142101670089	1	PK785	24-APR-16	ISB	LHR	20-Apr-16	35662.16	ISB	LHR	237.51	35662.16	IL6MGB	2739160	148000	QKHTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142129382025	1	PK785	24-APR-16	ISB	LHR	20-Apr-16	81500	ISB	LHR	46249.69	46249.69	OH6MPK	2746087	177125	QKHTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142129382024	1	PK785	24-APR-16	ISB	LHR	20-Apr-16	78750	ISB	LHR	43499.06	43499.06	IH6MPK	2746087	177125	6GJ80-AIRBRIDGE
2142129238396	1	PK785	24-APR-16	ISB	LHR	20-Apr-16	52200	ISB	LHR	52200	52200	IHOWPK	2746312	145169	6GJ80-AIRBRIDGE
2142129373859	1	PK785	24-APR-16	ISB	LHR	20-Apr-16	52200	ISB	LHR	52200	52200	IHOWPK	2746324	171111	JC7D0-TRAVELPALACE(PVT) LTD
2142101666028	1	PK785	24-APR-16	ISB	LHR	19-Apr-16	35660.66	ISB	LHR	237.5	35660.66	IL6MGB	9149104	570000	M/SBUKHARI AVIATION CHAKSWARI
2142206253080	1	PK785	24-APR-16	ISB	LHR	19-Apr-16	74174.17	ISB	LHR	263.67	39590.09	IH6MPK	9127644	576099	LONTO-BOOKING OFFICE
2142206253081	1	PK785	24-APR-16	ISB	LHR	19-Apr-16	82432.43	ISB	LHR	293.02	43996.99	IH6MPK	9127644	576099	INTERCITYTRAVEL
2142206253079	1	PK785	24-APR-16	ISB	LHR	19-Apr-16	74174.17	ISB	LHR	263.67	39590.09	IH6MPK	9127644	576099	INTERCITYTRAVEL
2142129351614	1	PK785	24-APR-16	ISB	LHR	19-Apr-16	52200	ISB	LHR	52200	52200	IHOWPK	2746271	171112	BP5D0-ROYALKASHMIR TRAVELPSA
2142101664183	1	PK785	24-APR-16	ISB	LHR	19-Apr-16	84250	ISB	LHR	43499	43499	IH6MPK	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101665020	1	PK785	24-APR-16	ISB	LHR	19-Apr-16	25900.9	ISB	LHR	172.5	25900.9	IL6MGB	2739084	171000	QMLTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101665017	1	PK785	24-APR-16	ISB	LHR	19-Apr-16	27737.24	ISB	LHR	184.73	27737.24	IL6MGB	2739084	171000	QMLTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101661689	1	PK785	24-APR-16	ISB	LHR	19-Apr-16	82731.23	ISB	LHR	550.99	82731.23	SH6MGB1	2739093	155000	ISBRE-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101650116	1	PK785	24-APR-16	ISB	LHR	15-Apr-16	142642.64	ISB	LHR	950	142642.64	SL6MGB	2739093	155000	ISBRE-PAKISTAN INTERNATIONALAIRLINESCORP.
2142206172952	1	PK785	24-APR-16	ISB	LHR	14-Apr-16	44444.44	ISB	LHR	296	44444.44	LHOWPK	9126371	570099	BRIGHTSUN TRAVEL(UK) LTD
2142206172953	1	PK785	24-APR-16	ISB	LHR	14-Apr-16	44444.44	ISB	LHR	296	44444.44	LHOWPK	9126371	570099	BRIGHTSUN TRAVEL(UK) LTD
2142206193078	2	PK785	24-APR-16	ISB	LHR	14-Apr-16	76576.58	ISB	LHR	212.5	31906.91	LL6MGB	9125258	570099	POLANI TRAVELLTD
2142206193114	2	PK785	24-APR-16	ISB	LHR	14-Apr-16	65315.32	ISB	LHR	237.5	35660.67	IL6MGB	9125258	570099	POLANI TRAVELLTD
2142206169316	2	PK785	24-APR-16	ISB	LHR	14-Apr-16	63813.81	ISB	LHR	237.5	35660.66	IL6MGB	9127772	570099	A C EPOINTRAVELLTD
2149359061698	2	PK785	24-APR-16	ISB	LHR	14-Apr-16	71607.08	ISB	LHR	57703.61	57703.61	BH6MGB	2732029	177099	NORTH STAR TRAVELSERVICE
2149359061697	2	PK785	24-APR-16	ISB	LHR	14-Apr-16	71607.08	ISB	LHR	57703.61	57703.61	BH6MGB	2732029	177099	NORTH STAR TRAVELSERVICE
2149359061696	1	PK785	24-APR-16	ISB	LHR	14-Apr-16	85285	ISB	LHR	85285	85285	BH6MGB	2732029	177099	NORTH STAR TRAVELSERVICE
2142206123786	1	PK785	24-APR-16	ISB	LHR	13-Apr-16	50000	ISB	LHR	333	50000	LHOWPK	9127644	576099	INTERCITYTRAVEL

2142206123787	1	PK785	24-APR-16	ISB	LHR	13-Apr-16	37537.54	ISB	LHR	250	37537.54	LHOWPK	9127644	576099	INTERCITYTRAVEL
2142206160923	1	PK785	24-APR-16	ISB	LHR	13-Apr-16	50000	ISB	LHR	333	50000	LHOWPK	9127808	570099	THEHOLIDAYTEAM
2142206160924	1	PK785	24-APR-16	ISB	LHR	13-Apr-16	50000	ISB	LHR	333	50000	LHOWPK	9127808	570099	THEHOLIDAYTEAM
2142101635042	1	PK785	24-APR-16	ISB	LHR	12-Apr-16	2439.94	ISB	LHR	162.5	2439.94	LL6MGB	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101635041	1	PK785	24-APR-16	ISB	LHR	12-Apr-16	24399.4	ISB	LHR	162.5	24399.4	LL6MGB	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101634668	1	PK785	24-APR-16	ISB	LHR	12-Apr-16	23436.94	ISB	LHR	156.09	23436.94	LL6MGB	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101636078	2	PK785	24-APR-16	ISB	LHR	12-Apr-16	60060.06	ISB	LHR	237.5	35662.16	IL6MGB	1223458	922570	BLK CW-WEBSALES ORIGIN FROMUK
2149762760645	1	PK785	24-APR-16	ISB	LHR	11-Apr-16	150000	ISB	LHR	74999.86	74999.86	SH6MPK	2730411	177099	6HS80-TRAVELVALUE
2142205844503	2	PK785	24-APR-16	ISB	LHR	11-Apr-16	48798.8	ISB	LHR	162.49	24400.9	VL6MGB	9127582	570099	WORKING TRAVELCENTER
2149774079901	2	PK785	24-APR-16	ISB	LHR	11-Apr-16	48798.8	ISB	LHR	162.49	24400.9	VL6MGB	9121028	570099	VWQTA-FIELDTRAVEL
2142101627251	1	PK785	24-APR-16	ISB	LHR	11-Apr-16	33783.78	ISB	LHR	225	33783.78	OH6MGB	2739157	145000	RWPIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101627041	1	PK785	24-APR-16	ISB	LHR	11-Apr-16	3189.19	ISB	LHR	21.24	3189.19	OL6MGB	2739160	148000	QKHTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101627040	1	PK785	24-APR-16	ISB	LHR	11-Apr-16	31906.91	ISB	LHR	212.5	31906.91	OL6MGB	2739160	148000	QKHTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101626611	1	PK785	24-APR-16	ISB	LHR	11-Apr-16	71471.47	ISB	LHR	476	71471.47	BL6MGB1	2739093	155000	ISBRE-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101630217	1	PK785	24-APR-16	ISB	LHR	11-Apr-16	90000	ISB	LHR	90000	90000	SHOWPK	1223461	191001	KQECW-WEBSALES ORIGIN FROMPAKISTAN
2142101624939	1	PK785	24-APR-16	ISB	LHR	10-Apr-16	81500	ISB	LHR	46249.69	46249.69	OH6MPK	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142101622517	2	PK785	24-APR-16	ISB	LHR	09-Apr-16	63813.81	ISB	LHR	262.5	39415.91	OL6MGB	9149235	583000	LHRT0-BOOKING OFFICE
2142101616002	1	PK785	24-APR-16	ISB	LHR	08-Apr-16	27027.03	ISB	LHR	180	27027.03	OK6MGB	2739160	148000	QKHTO-PAKISTAN INTERNATIONALAIRLINESCORP.
2142206095010	2	PK785	24-APR-16	ISB	LHR	08-Apr-16	63813.81	ISB	LHR	262.5	39415.91	OL6MGB	9125258	570099	POLANI TRAVELTD
2142206095002	3	PK785	24-APR-16	ISB	LHR	08-Apr-16	43093.09	ISB	LHR	130.55	19602.1	VL6MGB	9125258	570099	POLANI TRAVELTD
2142101610145	1	PK785	24-APR-16	ISB	LHR	07-Apr-16	52551.05	ISB	LHR	349.99	52551.05	TK6MGB	2739157	145000	RWPIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142260364806	1	PK785	24-APR-16	ISB	LHR	07-Apr-16	150000	ISB	LHR	74999.86	74999.86	SH6MPK	2732151	140099	TRAVEL92PVT LTD
2142260364805	1	PK785	24-APR-16	ISB	LHR	07-Apr-16	150000	ISB	LHR	74999.86	74999.86	SH6MPK	2732151	140099	TRAVEL92PVT LTD
2142260364804	1	PK785	24-APR-16	ISB	LHR	07-Apr-16	150000	ISB	LHR	74999.86	74999.86	SH6MPK	2732151	140099	TRAVEL92PVT LTD
2142101587620	2	PK785	24-APR-16	ISB	LHR	01-Apr-16	56306.31	ISB	LHR	162.49	24399.4	VL6MGB	1223458	922570	BLK CW-WEBSALES ORIGIN FROMUK
2142101583634	2	PK785	24-APR-16	ISB	LHR	31-Mar-16	146879.53	ISB	LHR	537.49	77939.04	BL6MGB	1223458	922570	BLK CW-WEBSALES ORIGIN FROMUK
2142101583633	2	PK785	24-APR-16	ISB	LHR	31-Mar-16	146879.53	ISB	LHR	537.49	77939.04	BL6MGB	1223458	922570	BLK CW-WEBSALES ORIGIN FROMUK
2142101577153	2	PK785	24-APR-16	ISB	LHR	30-Mar-16	65312.05	ISB	LHR	287.5	41727.14	NL6MGB	9149104	570000	LONTO-BOOKING OFFICE
2142205957588	2	PK785	24-APR-16	ISB	LHR	26-Mar-16	65312.05	ISB	LHR	287.5	41727.14	NL6MGB	9126371	570099	BRIGHTSUN TRAVEL(UK) LTD
2142205957587	2	PK785	24-APR-16	ISB	LHR	26-Mar-16	65312.05	ISB	LHR	287.5	41727.14	NL6MGB	9126371	570099	BRIGHTSUN TRAVEL(UK) LTD
142205844382	2	PK785	24-APR-16	ISB	LHR	24-Mar-16	72568.94	ISB	LHR	312.49	45355.59	TL6MGB	9127582	570099	WORKING TRAVELCENTER
2141697382974	2	PK785	24-APR-16	ISB	LHR	23-Mar-16	83454.28	ISB	LHR	349.99	50798.26	NH6MGB	9122465	570099	CRYSTALTRAVEL&LATIN CRYSTAL
2141697382973	2	PK785	24-APR-16	ISB	LHR	23-Mar-16	83454.28	ISB	LHR	349.99	50798.26	NH6MGB	9122465	570099	CRYSTALTRAVEL&LATIN CRYSTAL
2142205905202	2	PK785	24-APR-16	ISB	LHR	23-Mar-16	6821.48	ISB	LHR	26.24	3738.75	OL6MGB	9125258	570099	POLANI TRAVELTD
2142205905201	2	PK785	24-APR-16	ISB	LHR	23-Mar-16	68940.49	ISB	LHR	262.5	38098.69	OL6MGB	9125258	570099	POLANI TRAVELTD
2142205905200	2	PK785	24-APR-16	ISB	LHR	23-Mar-16	68940.49	ISB	LHR	262.5	38098.69	OL6MGB	9125258	570099	POLANI TRAVELTD
2142205895339	2	PK785	24-APR-16	ISB	LHR	22-Mar-16	65312.05	ISB	LHR	225	32656.03	VH6MGB	9127560	576099	MIRZA TRAVEL
2142205888059	2	PK785	24-APR-16	ISB	LHR	21-Mar-16	65312.05	ISB	LHR	287.5	41727.14	NL6MGB	9126371	570099	BRIGHTSUN TRAVEL(UK) LTD
2142205878181	2	PK785	24-APR-16	ISB	LHR	20-Mar-16	94339.62	ISB	LHR	349.99	50798.26	NH6MGB	9127808	570099	THEHOLIDAYTEAM
2142205878180	2	PK785	24-APR-16	ISB	LHR	20-Mar-16	94339.62	ISB	LHR	349.99	50798.26	NH6MGB	9127808	570099	THEHOLIDAYTEAM
2142205878182	2	PK785	24-APR-16	ISB	LHR	20-Mar-16	70682.15	ISB	LHR	262.49	38026.13	NH6MGB	9127808	570099	THEHOLIDAYTEAM
2142205878179	2	PK785	24-APR-16	ISB	LHR	20-Mar-16	94339.62	ISB	LHR	349.99	50798.26	NH6MGB	9127808	570099	THEHOLIDAYTEAM
2142101554274	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	189404.93	LHR	LHE	742.5	107764.88	CH1YGB	9149235	583000	LHRT0-BOOKING OFFICE
2142101554279	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	85631.35	LHR	LHE	484.53	70323.66	YH0WGB	9149235	583000	LHRT0-BOOKING OFFICE
2142101554252	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	85631.35	LHR	LHE	590	85631.35	YH0WGB	9149235	583000	LHRT0-BOOKING OFFICE
2142205898489	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	103338.17	LHR	LHE	487.5	70754.72	YH1YGB	9124530	570099	IFTTA-TIMES TRAVELTD
2142205898444	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	93033.38	LHR	LHE	438.74	63677.79	YH1YGB	9124530	570099	IFTTA-TIMES TRAVELTD
2142205898496	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	103338.17	LHR	LHE	451.61	65545.72	YH1YGB	9124530	570099	IFTTA-TIMES TRAVELTD
2142205898480	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	94339.62	LHR	LHE	424.99	61682.15	KH6MGB	9124530	570099	IFTTA-TIMES TRAVELTD
2142205898467	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	77503.63	LHR	LHE	365.62	53065.31	YH1YGB	9124530	570099	IFTTA-TIMES TRAVELTD
2142205898443	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	103338.17	LHR	LHE	487.5	70754.72	YH1YGB	9124530	570099	IFTTA-TIMES TRAVELTD
2142205911173	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	103338.17	LHR	LHE	487.5	70754.72	YH1YGB	9126371	570099	BRIGHTSUN TRAVEL(UK) LTD
2142205911174	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	77503.63	LHR	LHE	365.62	53065.31	YH1YGB	9126371	570099	BRIGHTSUN TRAVEL(UK) LTD
2141718429136	1	PK758	24-MAR-16	LHR	LHE	24-Mar-16	133020	LHR	LHE	75185	75185	YH1YGB	2730922	140099	6F280-EVERSHINETRAVELS(PVT) LTD
2141688588645	1	PK758	24-MAR-16	LHR	LHE	23-Mar-16	103338.17	LHR	LHE	487.5	70754.72	YH1YGB	9127714	570099	MEHBOOB TRAVEL
2142205888242	1	PK758	24-MAR-16	LHR	LHE	23-Mar-16	76197.39	LHR	LHE	328.49	47676.34	MH6MGB	9126371	570099	BRIGHTSUN TRAVEL(UK) LTD
2142101547131	1	PK758	24-MAR-16	LHR	LHE	23-Mar-16	127550.07	LHR	LHE	439.41	63775.04	MH6MGB	2739048	140000	LHEIT-PAKISTAN INTERNATIONALAIRLINESCORP.
2142205895379	1	PK758	24-MAR-16	LHR	LHE	23-Mar-16	132365.75	LHR	LHE	424.99	61682.15	KH6MGB	9127560	576099	MIRZA TRAVEL
2141718429131	1	PK758	24-MAR-16	LHR	LHE	23-Mar-16	128790	LHR	LHE	62444	62444	MH6MGB	2730922	140099	6F280-EVERSHINETRAVELS(PVT) LTD
2141718429132	1	PK758	24-MAR-16	LHR	LHE	23-Mar-16	138240	LHR	LHE	62305	62305	MH6MGB	2730922	140099	6F280-EVERSHINETRAVELS(PVT) LTD
2142101548893	1	PK758	24-MAR-16	LHR	LHE	23-Mar-16	121714.28	LHR	LHE	540.36	61755.42	YH1YGB	7848232	509102	DZFGA-GATEWAYTOUR
2141701669805	1	PK758	24-MAR-16	LHR	LHE	22-Mar-16	85631.35	LHR	LHE	590	85631.35	YH0WGB	9129125	570099	CARLSON WAGONUIT TRAVEL
2142101542106	1	PK758	24-MAR-16	LHR	LHE	22-Mar-16	72499.98	LHR	LHE	72499.98	72499.98	CL1YPK	2739146	177000	ISBIT-PAKISTAN INTERNATIONALAIRLINESCORP.

2141718541313	1	PK758	24-MAR-16	LHR	LHE	21-Mar-16	40543	LHR	LHE	40543	40543	JL6MPK	2730062	140099	6E980-TRAVELFAST(PRIVATE) LTD
2142101539355	1	PK758	24-MAR-16	LHR	LHE	21-Mar-16	103338.17	LHR	LHE	487.5	70754.72	YH1YGB	1223458	922570	BLKCW-WBSALES ORIGIN FROMUK
2142205878173	1	PK758	24-MAR-16	LHR	LHE	20-Mar-16	69666.18	LHR	LHE	444.66	64537.01	MHOWGB	9127808	570099	THEHOLIDAYTEAM
2142101536120	1	PK758	24-MAR-16	LHR	LHE	20-Mar-16	140348.33	LHR	LHE	742.5	107764.88	CH1YGB	1223458	922570	BLKCW-WBSALES ORIGIN FROMUK
2141718510989	1	PK758	24-MAR-16	LHR	LHE	19-Mar-16	101000	LHR	LHE	66038	66038	KH6MGB	2730607	140099	43ED0-TRAVELCHANNEL
2141718510987	1	PK758	24-MAR-16	LHR	LHE	19-Mar-16	110350	LHR	LHE	75503	75503	YH1YGB	2730607	140099	43ED0-TRAVELCHANNEL
2141718510988	1	PK758	24-MAR-16	LHR	LHE	19-Mar-16	101000	LHR	LHE	66038	66038	KH6MGB	2730607	140099	43ED0-TRAVELCHANNEL
2142205840925	1	PK758	24-MAR-16	LHR	LHE	19-Mar-16	79825.83	LHR	LHE	325	47169.81	OH6MGB	9124530	570099	IFTA-TIMES TRAVELLTD
2142205832433	1	PK758	24-MAR-16	LHR	LHE	18-Mar-16	147605.22	LHR	LHE	742.5	107764.88	CH1YGB	9127560	576099	MIRZA TRAVEL
2141764240492	1	PK758	24-MAR-16	LHR	LHE	18-Mar-16	157294.27	LHR	LHE	3720.58	103781.86	CH1YGB	7121148	419099	CITYLINK TRAVEL&TOURISMAGENCY
2141718456498	1	PK758	24-MAR-16	LHR	LHE	18-Mar-16	123460	LHR	LHE	74076	74076	YH1YGB	2731246	140099	ARFAN TRAVELS&TOURSPVTLTD
2142129196603	2	PK758	24-MAR-16	LHR	LHE	14-Mar-16	175000	LHR	LHE	102499.6	102500.02	CL1YPK	2746205	140233	SA080-VOYAGETRAVEL

Statement Showing the Detail of Non-Production of Record

Req No.	Date	Data/information	Status of the record
01	11-09-2017	<ol style="list-style-type: none"> 1. Approved fare of London (UK) to other countries including Pakistan and vice versa for the above period 2. Fare Policy/rules relating to UK 3. Criteria of fixing RBDs, seasonal fare, etc along with working papers 4. Detail of officers appointed for allocation and authorization of RBDs 	<ol style="list-style-type: none"> 1. Partially provided 2. Partially provided 3. Not provided 4. Not provided
02	11-09-2017	<ol style="list-style-type: none"> 1. Sales data/ reports of the London (UK) sector (soft data) to other countries including Pakistan and vice versa for the above period complete in all respect such as; <ol style="list-style-type: none"> a. Year, b. Ticket number, c. date of sale, d. RBD e. from (origin), f. to (destination), g. flight number, h. flight date, i. base fare, j. Fuel, k. Taxes, l. Commission, m. Total fare, n. Name of agent and country o. Agency code 	<ol style="list-style-type: none"> 1. Partially provided (2011 to 2016 only soft copies) 2. Partially provided (2011 to 2016 only soft copies)

		<p>p. Etc.....</p> <p>2. Ticket returns & Tickets exchange showing same above information against Sr. No. 1</p>											
03	11-09-17	<p>1. Passengers uplift reports of the London (UK) sector (soft data) to other countries including Pakistan and vice versa for the above period complete in all respect such as;</p> <p>a. Year,</p> <p>b. Ticket number,</p> <p>c. date of sale,</p> <p>d. RBD</p> <p>e. from (origin),</p> <p>f. to (destination),</p> <p>g. flight number,</p> <p>h. flight date,</p> <p>i. base fare,</p> <p>j. Fuel,</p> <p>k. Taxes,</p> <p>l. Commission,</p> <p>m. Total fare,</p> <p>n. Name of agent and country</p> <p>o. Agency code</p> <p>p. Etc.....</p> <p>2. Flight wise seat factors, as under:</p> <table><tr><th>Flt Date</th><th>Fltno</th><th>Leg</th><th>Dep</th><th>Arr</th><th>Aircraft</th><th>SF</th><th>ASKS</th><th>RPKS</th><th>Pks</th></tr></table>	Flt Date	Fltno	Leg	Dep	Arr	Aircraft	SF	ASKS	RPKS	Pks	<p>Partially provided (2013 to 2016)</p> <p>Partially provided (2013 to 2016)</p>
Flt Date	Fltno	Leg	Dep	Arr	Aircraft	SF	ASKS	RPKS	Pks				
04		<p>1. Year wise breakup of revenue earned during the above period</p> <p>2. Trial balances</p> <p>3. Concerned ledger of passenger and cargo revenue (Soft copies)</p> <p>4. Budgeted and actual revenue</p> <p>5. Detail of bank accounts maintained at UK</p>	<p>Partially provided (2012 to 2016)</p>										

		6. Bank statements of accounts maintained at UK 7. Bank reconciliation statements 8. Detail of funds transfer from UK bank account to Pakistan Bank account and vice versa 9. Head wise expenditure summary of each year 10. Concerned ledger of expenditures relating to passenger layover, flight delays, hotels for cabin/cockpit crew, etc (soft copies)	
05	11-09-17	1. Sales targets of each agent at UK Office 2. Agent wise sales reports of above office 3. Copy of agreements of the agents 4. Detail of court cases against agents at London office	1. Not provided 2. Not provided 3. Partially provided 4. Partially provided
06	11-09-17	1. Costing of route and aircraft along with basis and other working of fixed and variable cost	Not provided
08	12-09-2017	1. Internal Audit Plan for the above period 2. Internal Audit Reports of the UK stations 3. Copies of relevant observations highlighted by the Chartered Accountant in the management letter 4. Compliance reports of the management letters	Not provided
09	19-09-2017	1. Budget Control Register Summary (December each year) 2. Category wise Sales Ledger Balances as on 31 December 3. Revenue Reports (R-1 to R-10) 4. Monthly Reconciliation Statement of Local (UK) Invoices (Final) 5. Disbursement vouchers	Partially provided
10	20-09-2017	1. Productive incentive policy applicable at UK Station 2. Agent commission and other discount policies 3. Commissions/discounts/incentives paid to the agents 4. Copy of relevant agreement showing procedure of commission deductions and rate of commission 5. Copies of passengers tickets issued by the agents and counter (at least 10 tickets of each year by different agents)	1. Partially provided 2. Partially provided 3. Partially provided 4. Not provided 5. Not provided 6. Partially provided 7. Partially provided

		6. Detail of security deposits for sales by the UK agents 7. Sales limit/ capping of each agent, Domestic & International (IATA/Non-IATA) at UK	
11	20-09-2017	1. Detail of court cases by/against agents at London office along with relevant files 2. Detail of payments made to the agents or other parties on account of defeat/ loss of cases 3. Payment made to the advocates/ legal advisors relating to the cases of UK 4. Detail of inquiries/investigations/disciplinary cases (initiated, process/ pending, or completed) in FIA/NAB/Departmental inquiries, or other foreign investigating agencies relating to UK station	1. Partially provided 2. Not provided 3. Partially provided 4. Not provided
12	20-09-2017	1. Planning/ feasibility of the Lease Planes for Premier Service 2. Approval file for lease purchases 3. Tender file of the Premiere Service 4. Agreement file 5. Detail of payment made on account of lease showing date of payment, amount, Cheque No., Bank account, etc 6. Payment file 7. Estimated and actual costing of the aircrafts 8. Revenue of the aircrafts 9. Total loss/profit on the aircrafts for Premier Services 10. Current status of the service	Partially provided
13	28-09-2017	1. Incentives claim record of the UK Station 2. Fortnightly detail of payment of Incentives to the agent at UK Station 3. Relevant Credit Memos along with supporting documents 4. Detail of incentive tickets issued to each Agent at UK 5. Commission payment to each agent 6. Bank guarantees of the agents 7. Emails are sent to stations to collect figures of Agents sale liability figures of Terminal Tax	Partially provided

		<p>payable at foreign stations/productivity incentive commission/sponsorship fee/list of defaulted agents/liability against us user custom fee/agent wise sales figures and Bank Guarantee Compile all above mentioned data.</p> <p>8. The data compiled in response to above Sr.No.7</p> <p>9. Head of accounts for payment of 7% commission to agents</p> <p>10. Head of accounts for payment incentives to agents</p> <p>11. Relevant JVs of commissions</p>	
14	28-09-2017	<p>1. Detail of contracts (Services, procurements, Hotels, etc)</p> <p>2. Hotel agreements made at London</p> <p>3. Procurements files</p> <p>4. Repair and maintenance contracts</p> <p>5. Contract with Limousine or other for transport at UK</p> <p>6. Aircraft up-gradation contract file</p>	Partially provided
15	28-09-2017	<p>1. Airline Billing Statement</p> <p>2. Airline Billing Analysis</p> <p>3. Facsimile reports</p> <p>4. ACMs (Credit Memos)</p> <p>5. Reconciliation statement of sales, refunds, exchange, payment and receipts between agents and airline</p>	Partially provided
16	20-09-2017	<p>1. RJVs of account code 21078 along with supporting documents (initially for 03 years, 2014,15,&16)</p> <p>2. RJVs/RJ of account code 21061, 21071 to 21091 along with supporting documents(initially for 03 years, 2014,15,&16)</p> <p>3. Other Revenue ledgers and JVs</p> <p>4. Schedules of above accounts</p> <p>5. Year wise outstanding details of all types of agents and parties and relating to above account</p> <p>6. All types of JVs</p>	Partially provided

		7. ACMs 8. ADMs	
18	12-10-2017	1. Personal files of all officers/ officials along with disciplinary case files, if any, posted in UK for last ten years 2. Personal files of terminated/dismissed/ removed officers/staff posted in UK for last ten years 3. Personal files of officers/staff retired within last ten years	1. Partially provided 2. Not provided 3. Not provided
19	12-10-2017	1. BSP Settlement reports 2. Counter Sale discrepancy reports 3. Agent Sale discrepancy reports against agent 4. Pax irregular claims (unsettled claims) 5. Cargo irregular claims (unsettled airway bills) 6. Agent wise overriding commission payment 7. Passenger service fees payment/charged report	Partially provided