



Department of the Auditor-General of Pakistan

ANNUAL REPORT 2022-23

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Message from Auditor-General of Pakistan



Change is only permanent phenomena in the today's world. The world is evolving at a glacial pace. Truly this century can be attributed to the generation of knowledge in every field. The universe of Audit is no exception. Concepts, tools and techniques are developing to facilitate the achievement of goals set by global community of Supreme Audit Institutions (SAIs). Being an active and productive member of the global community, SAI Pakistan is striving not only to keep pace with the marvelous evolution but also to contribute in it meaningfully.

We, in SAI Pakistan, have evolved our philosophy of work towards a more inclusive and self-awared approach. Banking on the wisdom of masses, we are engrossing the idea of citizen participatory audit in which the simple idea is that the cumulative knowledge is always better than working in silos. Especially, the knowledge in the form of observations, experiences and feed back from those who are directly impacted by the public sector policies and decisions i.e. the general masses. With intent to enhance the self awareness, a theme-based approach is introduced in our auditing in which the basic themes/objectives behind various projects and policies are studied and it is observed that how far the Sector got successful in achieving that theme. Furthermore, the impact created by Audit activities is also studied besides studying the impact of various projects while achieving the final outcome of public sector uplift. The idea behind this philosophy is that without understanding the impact of an operation, its efficiency and effectiveness can not be enhanced.

Department of the Auditor-General of Pakistan (DAGP) has been regularly preparing Annual Report for keeping all stakeholders abreast of our performance. The current report will give a sneak peak of the activities and our achievements spread across the year. The report is also a step towards our resolve to open ourselves with our stakeholders not only as a laurel to share our achievements but also as an opportunity to invite positive feed back from our stakeholders. This feed back not only gives us confidence on the effectiveness of our efforts but also enable us to understand the expectations of our clients in the Supreme Audit Institution of Pakistan.

In the end, I once again re-iterate my resolve about the continuous journey towards self improvement and am sure that with the continuous and tireless support of my team we being SAI Pakistan will continue to strive for achieving new heights by setting challenging milestones, and continue to serve our country in a befitting manner.

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

KEY HIGHLIGHTS

2022-2023

RETURN ON INVESTMENT

Return on each rupee government invests in us



- Total Audit Recoveries : Total Budget
- Rs. 132.796 Billion : Rs. 6.236 Billion
- This means that for every rupee spent on audit, Rs. 21/- are recovered by Ministries/Divisions on the basis of observations raised by audit



DAGP being member of following Working Groups contributed to National and International Development

- Working Group on IT Audit (WGITA)
- Working Group on Programme Evaluation and Public Policies and Programs (WGEPPP)
- Working Group on Environmental Audit (WGEA)
- Working Group on SDGs and Key Sustainable Development (WGSDGs)
- Working Group on Fight Against Corruption and Money Laundering (WGFACML)
- Working Group on Value and Benefits of SAIs (WGVBS)
- Working Group on Financial Modernization and Regulatory Reform (WGFMR)
- Working Group on Big Data (WGBD)
- Working Group on Public Procurement Audit (WGPPA)
- Working Group on Impact of Science and Technology on Auditing (WGISTA)
- Working Group on Public Debt (WGP)
- Working Group on Audit of Extractive Industries (WGEI)



Audit Reports Prepared

363



Total Accounts/Financial Statements Certified

244



Foreign Aided Projects/Donor's Projects Audited

184

AMIS CONFIGURED

- AMIS implemented in Field Audit Offices.
- Workforce training imparted
- User accounts of auditors and audit entities created
- Audit of Pakistani Embassies being carried out through AMIS



An Overview of the Supreme Audit Institution (SAI) of Pakistan

The history of the DAGP dates back to 1860, when Sir Edmond Drummond was appointed as 1st Comptroller & Auditor-General of the United India. After the birth of Pakistan, Syed Yaqub Hussain Shah was appointed as the 1st Comptroller & Auditor-General of Pakistan on 14th August, 1947. DAGP is the Supreme Audit Institution (SAI) of Pakistan. Mr. Muhammad Ajmal Gondal became the 21st Auditor-General of Pakistan, after taking oath on 15-09-2021.

The SAI Pakistan has a long history of being at the center of public accountability that goes back to the 19th century when the financial codes and manuals for public financial management in the region were first drafted in the pre-independence era. Since the independence of the country, the SAI Pakistan enjoys a constitutional status that ensures continuity of its operations for promoting transparency in government operations.

The system of financial controls and accountability in Pakistan follows the Westminster model under which four institutions exercise financial control over public resources. These are the Parliament, the Treasury, the Principal Accounting Officer (PAO) and the Department of Auditor-General. The Auditor-General plays a pivotal role in the process of accountability.

According to the Constitution of the Islamic Republic of Pakistan, Parliament and Provincial Assemblies have the final word over the authorization of public funds from the Consolidated Funds and the Public Accounts of the Federal and Provincial Governments. Control over the funds is exercised by the Parliament and the Provincial legislatures through the office of the Auditor-General. The AGP's mandate, given in the Constitution of the country and supported by subsidiary legislation, enables him to develop independent and objective assessments of the processes of governance, augmenting the legislative oversight of the people's representative on governmental operations.

The Auditor-General of Pakistan is the administrative head of the DAGP and Cadre Administrator of Pakistan Audit and Accounts Service (PA&AS). His authority and jurisdiction flow from the Constitution of Islamic Republic of Pakistan, 1973. He is appointed under Article 168(1) of the Constitution and his functions, powers and terms & conditions of service are regulated/determined under Articles 169, 170(1), 170(2), 171 and Auditor-General's (Functions, Powers and Terms and Conditions of service) Ordinance, 2001. Department of the Auditor-General of Pakistan acts as the backbone of the public accountability in Pakistan.

Article 170 (2) of the Constitution of Pakistan requires the AGP to conduct audit of the accounts of the Federal Government's ministries, divisions, attached departments, subordinate offices, and autonomous / semi-autonomous organizations and of the accounts of the Provincial departments, organizations and their subsidiaries, Accounts of the District/Local Governments and its organizations, bodies, authorities' subordinate offices subsidiaries etc. DAGP assists the AGP for executing this Constitutional function.

At the apex of the DAGP is the Auditor-General of Pakistan who has a fixed term of four years, which is non-extendable. The AGP is assisted by two Additional Auditors General who oversee the Audit execution and other Wings. The functional and executive powers exercised by the Principal Accounting Officer (PAO) in respect of the DAGP are assigned to the Additional Auditor-General (HQs). There are ten Wings in DAGP. Each Wing is headed by Deputy Auditor-General reporting to either Additional Auditor-General HQs or OPs. Barring the Dy. AG (QAI&M) and the Dy. AG (A&C) who report directly to the Auditor-General, all other Dy. AGs report to the Auditor-General through the respective Additional Auditors General. The Wing under Deputy Auditor-General QAI&M (Quality Assurance Inspection and Monitoring) carries out inspection of all Field Audit Offices (FAOs) and all Wings of DAGP on behalf of the Auditor-General of Pakistan as internal Audit and Quality Control Function. The fundamental role of this Wing is to report to the Auditor-General on the integrity and compliance aspects of DAGP's operations.

Organization of the DAGP

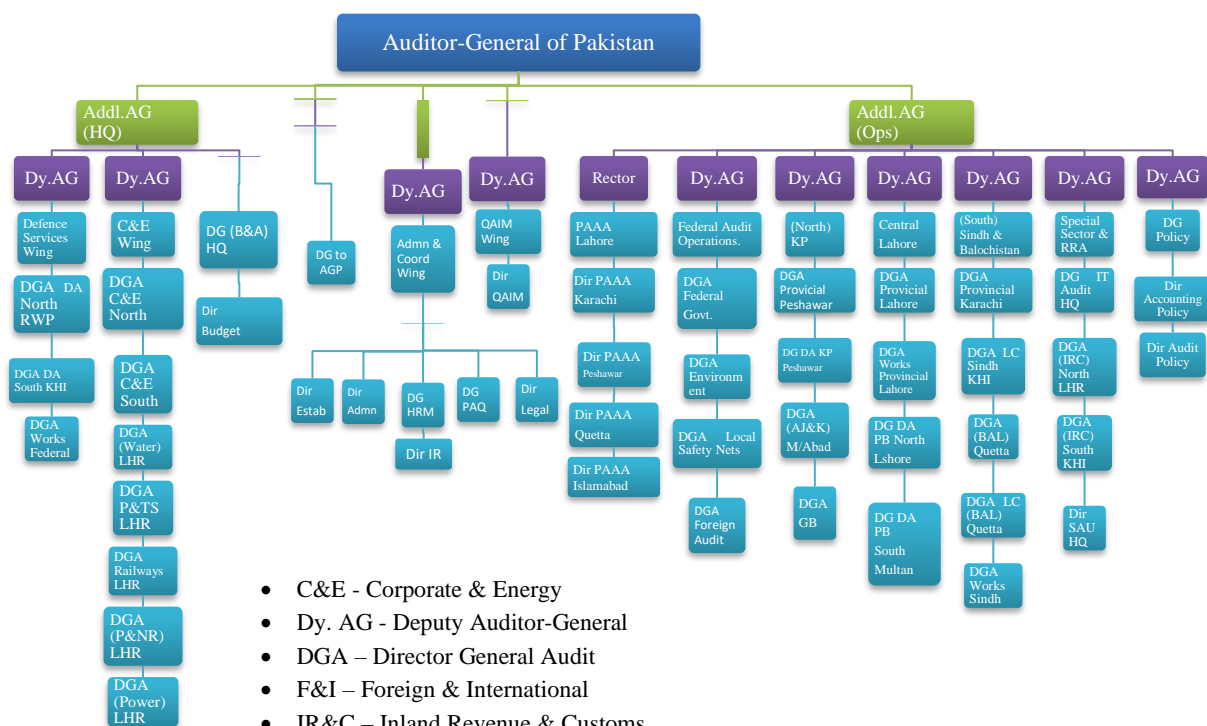
There are 30 Field Audit Offices (FAOs) within the DAGP with clearly defined audit jurisdiction of 57,271 entities and formations distributed across Pakistan. Audit is conducted by these FAOs according to audit plan approved by the Auditor-General of Pakistan. Audit of foreign aided projects funded by the World Bank, Asian Development Bank, and other bilateral and multilateral donors is also conducted by the FAOs. There are six Audit Wings under which these FAOs have been organized. Each Audit Wing is headed by a Deputy Auditor-General who reports to Additional Auditor-General HQs/OPs. The Deputy Auditor-General directs, controls and coordinates the work of the field offices under his/her Wing. There is a separate Wing for Policy function headed by Deputy Auditor-General (Policy) and a dedicated Wing under Deputy Auditor-General (SSA/RRA) for audit of Donor funded projects and Specialized Audits. The Wings of DAGP under Deputy Auditor-General (A&C) and Deputy Auditor-General (QAI&M) are the other cross-cutting Wings with responsibility of personnel management and quality assurance and internal audit respectively.

Personnel of the DAGP

The number of core professional officers of the AGP at present is 606 against the sanctioned strength of 838. The PA&AS provides frontline, middle and top leadership to the DAGP in its audit operations, government accounting, and other financial management activities at federal, provincial and district levels. The officers of PA&AS are selected through a national competitive examination namely Central Superior Service (CSS) Examination conducted by the Federal Public Service Commission (FPSC). The selected officers undergo a rigorous pre-service training programs spanning over 18 months first at the Civil Services Academy followed by specialized training at Pakistan Audit and Accounts Academy. The number of support staff in the DAGP is 3292 working against sanctioned strength of 4835.

The AGP is an equal opportunity employer and does not discriminate on the basis of immutable traits such as minority, sex and disability. It ensures fairness in the employment process and also gives equal treatment and respect during employment, especially for women. This is evident from the significant number of women working in the department.

**Organogram of
Office of the Auditor-General of
Pakistan, Islamabad**



- C&E - Corporate & Energy
- Dy. AG - Deputy Auditor-General
- DGA – Director General Audit
- F&I – Foreign & International
- IR&C – Inland Revenue & Customs
- IR – International Relations
- I&M – Inspection & Monitoring
- KHI - Karachi
- LHR- Lahore
- PAAA - Pakistan Audit and Accounts Academy
- P&NR - Petroleum and Natural Resources
- PT&T - Postal and Telecommunication
- QA&IM - Quality Assurance Inspection & Monitoring
- SSN - Social Safety Net
- HQs - Headquarters
- Ops - Operations

DG Audit GB & DG Audit AJ&K are under Auditor-General of GB & Auditor-General of AJ&K respectively. The Auditor-General of Pakistan is also Auditor-General of GB & AJ&K, therefore these offices are mentioned under Dy.AG North setup for supervision purpose.

Administration & Coordination Wing:

(i) HRM Section:

Efficiency of an organization depends on its systems as well as skills and efficiency of its human resource. In accordance with Internationally Accepted Auditing Standards and International Best Practices, DAGP has developed a professional workforce. Once recruited, the PA&AS officers undergo intensive training programme of 10 months through which relevant skills are imparted. After clearing FPOE examination, these officers are eligible to become members of Pakistan Institute of Public Finance Accountants (PIPFA).

In addition to PA&AS officers, OAGP has a dedicated technical team of Departmental Cadre officers. These officers have to undergo and pass professional examinations of PIPFA after their recruitment. Therefore, the technical cadre of OAGP is a professional workforce having membership of PIPFA which is a member of International Federation of Accountants (IFAC).

An organization is seen to be effectively developing if it has a system in place to adapt to the changing demands and environment. This requires continuous professional development of its human resource. The DAGP persistently strives to keep abreast of latest developments in auditing and accounting to enhance and diversify its core competences. SAI Pakistan prides itself in taking continuous endeavors in developing and enhancing expertise of its human resource. For this purpose, DAGP has a dedicated HRM section and training institutes i.e. PAAA and PAW. The HRM section along with training institutes engages in proactive initiatives to enhance skills of officers in response to demands and requirements of the government.

Initiatives Taken by HRM Section in the Year 2022-2023

HRM section took multiple initiatives to streamline the processes of training as well as creating opportunities for human resource development.

1. Policy Initiatives

HRM continuously improves policies to streamline the processes in view of emerging needs and demands of the government and revises its earlier policies in view of latest developments and rules of the government. Following policy initiatives were taken in the year 2022-23

a. Training Criteria 2023

The HRM section introduced three (3) types of eligibility criteria in 2019 and 2021. These criteria provided guidelines for the employees of the DAGP to apply for long-term foreign and local study programmes (scholarship, fellowship, self-financed) and short-term foreign courses. However, due to three different documents, it was somewhat difficult for the officers to decide as to which eligibility criteria should be followed to forward applications for any

study programme. Moreover, all the three criteria did not address the guiding paths to apply for short-term local courses, language courses, incentive scheme of studies, etc. Keeping in view the foregoing, the HRM section started working to combine all three eligibility criteria to establish one document under the name of “Training Criteria 2023”. By the end of June, 2023, the document was in the process of approval of the worthy Auditor-General of Pakistan and it is hoped that by July, 2023, the said Training Criteria will be issued.

b. Meetings of Scholarship Scrutiny Committee

The Auditor-General of Pakistan established the Scholarship Scrutiny Committee (SSC) in 2021 with the task to review and recommend the applications for NOC in terms of needs of the department and eligibility of the officer.

During 2022-23, the SSC convened 13 meetings and recommended nearly 90 cases for grant of NOCs to apply for different long term foreign and local study programmes including foreign fellowship programmes. Such study programmes included Chevening Scholarship, Australia Award Scholarship, Hubert. H. Humphrey and Fulbright Fellowship.

SSC also recommended to include two disciplines (Law and Human Resource Management) in the list of approved priority areas of study which were subsequently approved by the Auditor-General of Pakistan.

2. Annual Training Programmes of Training Institutes

The OAGP develops annual training programmes which include short-term trainings for skills enhancement of its human resource in the areas of auditing, accounts, finance, and IT skills. The training needs are identified through Training Need Assessment from FAOs. The trainings were conducted by PAAA and PAW training institutes in the following areas:

- (i) Auditing: FAM and related sectoral guidelines, ISSAI's, Quality Management Framework, Qlick Sense, AMIS, System-based/risk-based audit, Certification Audit, CISA
- (ii) Accounting: Manual is developed under NAM and SAP HR & FI
- (iii) Computer Based Training: Data entry, Spread Sheet, Computer Science, System security
- (iv) Internal Audit and Internal Control/Budgeting: CF&AOs training in internal auditing and controls, and budgeting techniques
- (v) Emerging Areas for Audit: Energy Management Systems, Food Safety Management Systems, Information Security Management Systems, Disaster Risk Reduction & Climate Change Management Systems, Public and Occupational Health and Safety Management Systems, Quality Management Systems, Social Safety Nets, Forensic Audit, Mega Projects Audit, Debt Management audit, Performance audit of Development Expenditure, Audit of Privatizations, Environment Audit, Citizen Participatory Audit, Public Private Partnership

a. Pakistan Audit and Accounts Academy (PAAA)

PAAA is the main training institute of OAGP. It trains the probationary officers as well as MCMC Domain Specific training to mid-career officers. In addition, PAAA conducts annual short term trainings for capacity enhancement in the areas as mentioned above. The summary of total number of courses conducted and number of officers trained in Pakistan Audit and Accounts Academy in the year 2022-23 is presented in the table below:

Short Courses Wing

Sr. No.	Stations	Total Courses	Total Participants
1	Lahore	36	642
2	Islamabad	8	87
3	Karachi	20	208
4	Peshawar	20	248
5	Quetta	22	474
Total		106	1659

IT Wing

Sr. No.	Stations	Total Courses	Total Participants
1	Lahore	41	252
2	Islamabad	5	48
3	Karachi	7	42
4	Peshawar	13	105
5	Quetta	9	54
Total		75	501

It is pertinent to mention that aforementioned participants also included trainees outside the department. For the very first time, the Auditor-General of Pakistan invited federal and provincial secretaries and head of organizations to send nominations for short courses of PAAA. In this regard, around 60 D.O. letters were dispatched. The invitation yielded considerable number of participants from ministries, divisions, departments, attached departments as well as autonomous bodies.

b. Performance Audit Wing

Performance Audit Wing (PAW) is a well established Wing of OAGP which is playing an active role in capacity building of PA&AS officers, other govt. departments and foreign auditors. The short courses conducted at PAW aim at improving analytical & practical skills that are employed in the field. The role of

PAW is unique as it has been conducting the International Intensive Training Programs (ITPs) in Performance Auditing regularly for the last four decades for the audit managers of various SAIs.

The following table summarizes the details of trainings conducted at PAW during 2022-23:

Sr.	Description of Activity	No.
01-	Courses conducted	27
02-	IDC Officers trained	169
03-	DC Officers trained	361
04-	Foreign participants trained	29
05-	Mock Simulation Exercises for PAC	39

Summary at Glance

Sr. No.	Academy	Total Number of Employees
01-	PAAA	2160
02-	PAW	598

3. Continuous Professional Development Trainings

In July, 2020, some core subjects were identified and it was decided that courses will be designed on these subjects for Continuous Professional Development (CPD) of the officers of DAGP. In the year 2022-23, detail about officers/officials trained under CPD training program is given in tabular form below:

Sr.	Designation / BPS	BPS	Officers
1	Director General or Equivalent	20	11
2	Director or Equivalent	19	63
3	Deputy Director or Equivalent	18	65
4	Audit Officer / Accounts Officer	18	15
5	Assistant Director or Equivalent	17	63
6	Assistant Audit Officer / Assistant Accounts Officer	17	25
7	Senior Auditor or Equivalent	16	15
8	Assistant Private Secretary	16	3
9	Junior Auditor	11	1
10	Other		1
Total			262

4. Probationers Training Programme & MCMC (Domain Specific)

In addition to short term trainings which aim at updating and enhancing skills of the officers, the training institute PAAA conducts mandatory training of probationers and officers to impart relevant skills and knowledge.

a. Specialized Training Programme

The Specialized Training Programme (STP) is an intensive training spread over 10 months to impart relevant knowledge to the probationary officers recruited through competitive examination before they join their offices. The STP is revised continuously in line with the future vision of DAGP and fast changing public financial management and audit paradigm as well as government rules and regulations. In the preceding year, the STP syllabus was revised to include the module of “Professional Ethics and Human Rights”.

b. Mid-Career Management Course (MCMC) Training

The department also conducts MCMC domain specific training for PA&AS officers which ensures mid-career human resource development and is mandatory for officers.

5. Human Resource Management Information System (HRMIS)

The effective management and development of human resource is not possible without maintenance of relevant record. In the financial year 2022-23, on the direction of the Auditor-General of Pakistan, OAGP established a new customized Human Resource Management Information System (HRMIS). Under this new HRMIS System, HRM section (Training Section) was assigned to enter and maintain the data of local trainings / seminars / workshops / certifications of PA&AS officers. In the financial year 2022-23, the data entered by HRM section (Training Section) into new HRMIS System is depicted below:

Module 01: Certification

Certifications Data of all PA&AS Officers have been entered into system.

Sr. No.	Certification	No.
01.	CISA	07
02.	CISM	06
03.	SAP	36
04.	Certified Fraud Examiner (CFE)	06
05.	CGAP	01
06.	ACL	01
07.	ICFE	02

Module 02: Workshops / Seminars

Workshops / Seminars Data of all PA&AS Officers provided by PAAA and PAW have been entered into system.

Module 03: Training Data

- **PAAA and PAW**

Sr. No.	Institute / Sponsor	Timeline	Status
01.	PAAA	2010-22	All Data Entered
02.	PAW	2018-22	All Data Entered

- **USAID (Training for Pakistan Project 2017-18)**

Sr. No.	Institute / Sponsor	Timeline	Status
01.	USAID	2017-18	All Data Entered

- **Continuous Professional Development (CPD) Trainings**

Sr. No.	Institute / Sponsor	Timeline	Status
01.	CPD Trainings	2020-21	All Data Entered
02.	CPD Trainings	2021-22	All Data Entered
03.	CPD Trainings	2022-to date	All Data Entered

- **Training data provided by Officers for Establishment Division HRMIS**

Sr. No.	Institute / Sponsor	Timeline	Status
01.	Training Data of 201 PA&AS Officers provided in March, 2022	-	All Data Entered

6. Foreign and Local Study Programmes

The OAGP encourages its officers to update their educational qualifications relevant to our latest professional obligations. Comprehensive Needs Assessments are carried out by the department from time to time to assess the skills required in view of existing professional challenges in the field of audit, such as growing demand for the transparency, accountability and audit, new regime of complex public financial management and emerging fields of audit. In this regard, during the Financial Year 2022-23, a summary of NOCs granted for foreign & local study programs is presented on next page:

S.No.	Nature of NOCs Granted	No. of NOCs
1	NOCs to Apply for Foreign Long Term Study Programs	73
2	NOCs to Pursue for Foreign Long Term Study Programs	11
3	NOCs for Foreign Short Term Courses	08
4	NOCs for Local Long Term Study Programs/Diploma	07

7. Incentive Schemes for Professional Certifications

OAGP has initiated incentive study schemes for officers/officials for professional certifications which include the following:

Name of Incentive Scheme	
Cost & Management Accountancy (CMA)-Pakistan	Certified Information System Auditor (CISA)-USA
Chartered Management Accountancy (CIMA)-UK	Certified Fraud Examiner (CFE)-USA
Certified Management Accountancy (CMA)-Canada	Chartered Certified Accountancy (ACCA)-UK
Certified Internal Auditor (CIA)-USA	

During the preceding year, 08 NOCs were granted to pursue aforementioned incentive study schemes. As per incentive scheme policies, employees who successfully qualified these certifications were reimbursed the registration/membership fee, training material cost and the examination charges. In the year 2022-23, the case was pursued with Finance Division for extension of CISA, CIA and ACCA which are under process. It may be mentioned that case of extension of CFE was approved by Finance Division and scheme was extended upto 2026.

8. Foreign Job Exposure

Foreign attachments and exposures are as good a tool of capacity development as foreign degrees and trainings. From time to time, HRM section circulates job openings in international organizations to facilitate international opportunities for officers. Around 60 NOCs were granted for foreign job openings in the financial year 2022-23 which included the following positions:

Name of Foreign Jobs
Director General Hajj, Jeddah, Saudi Arabia
Director Hajj, Jeddah, Saudi Arabia
Trade & Investment Officer, Pakistan Missions
IDI Secondment
United Nations jobs, e.g. Assistant Secretary General, Internal Oversight Services (OIOS), Internal Auditor, Finance & Budget Officer, Auditor, Deputy Permanent Delegate, UNESCO, Economic Affairs Officer, HR Officer, Administrative and Finance Officer, Head and Chief of Sections, Director and Dy. Director level postings, Programme Management Officer, Financial Information Officer, Secretary Pension Board, UN Joint Staff Pension Fund etc
General Secretary, Colombo Plan Secretariat
Head of Internal Audit & Management Services Group, International Atomic Energy Agency (IAEA)
Financial Controller, Head of Partnership and Innovation, Commonwealth Secretariat, UK

9. PIPFA Certification

PIPFA certification criteria was introduced by OAGP in 2005, replacing out-dated Senior Auditors' promotion examination, i.e. SAS, to align the programme with international standards, harmonize it with local needs and offer the incentive of recognized certification as a result of qualification. The PIPFA curriculum has been designed to build domain specific capacity requirements of technical cadre of OAGP. For the Financial Year 2022-23, 83 candidates have qualified PIPFA.

10. Approved Employer Programme

DAGP has recently been admitted by ACCA Pakistan as Approved Employer of ACCA. ACCA's Approved Employer (AE) programme recognizes employer's high standards of staff training and development, especially in the areas related to audit and finance. ACCA's AE programme is being run successfully in over 350 organizations in Pakistan.

11. Mission Audit Assignment 2023-24

i. Selection of Mission Audit Teams

For written test to select teams for Mission Audit Assignment 2023-24, HRM Wing short listed officers, as detailed below:

Appeared in Islamabad	32	BS-19 IDC	13
		BS-18 IDC	06
		BS-18 AOs	13
Appeared in Lahore	24	BS-19 IDC	09
		BS-18 IDC	07
		BS-18 AOs	08
Total Appeared	56	BS-19 IDC	22
		BS-18 IDC	13
		BS-18 AOs	21

The exam for Mission Audit Assignment 2023-24 was conducted on 20.03.2023 and Twenty Nine (29) candidates were selected for interview as per merit (55%) decided by Auditor-General of Pakistan.

The interviews were conducted on 30-31 May, 2023 and 1st June, 2023 at Islamabad and on 05.06.2023 at Lahore and list of 28 successful candidates was forwarded to Directorate of Audit, Foreign and International, Islamabad on 14.06.2023. However, as per requirement, 18 officers were selected to form the teams for mission audit assignments.

ii. Revision of Mission Audit Teams Selection Policy:

During the process of selection of Mission Audit Teams, a need was felt to revise the eligibility criteria as mentioned in Policy on foreign Audit Assignment 2019. The proposed

revision, as detailed below, was conveyed to Director Audit, Foreign and International for approval of Auditor-General of Pakistan:

- a. It may be added that IDC and DC officers who have already availed mission audit assignment are not eligible to apply again.
- b. The weightage for drawing merit list of eligible officers is revised as follows:

Written Exam: (The exam will consist of following three (3) modules):		60%
i.	Financial Management at Missions abroad Vol-I & II	50%
ii.	Financial Audit Manual	30%
iii.	Audit and It Skills/Abilities	20%
PER Score of last 10 years		10%
Interview *		30%
Total		100%

* The interview committee will assess the candidate on the following:

- Demeanor
- Interpersonal skills
- Emotional stability
- Teamwork
- Confidence
- Critical thinking
- Positivity and work ethics
- Maturity and professional attitude

- c. Interview Committee is reconstituted as mentioned below:

S.No.	Designation and Office	As
i	Deputy Auditor-General (FAO), AGP Office,	Chairman/Chairperson
ii	Director General (HRM), AGP Office, Islamabad	Member
iii	Director General/Director Audit, Foreign & International, Islamabad	Member/Secretary

The Chairman/Chairperson (Dy.AG-FAO) of Interview Committee shall award marks to a candidate out of 12 marks whereas DG HRM and Director/DG Audit, Foreign and International shall award marks out of 9 marks each (total 30 marks).

12. Projects in Pipeline/In Process

Following projects are currently in the pipeline for the year 2022-23:

a. Strategic Plan

The Strategic Plan 2015-19 of DAGP was extended for further two years i.e. December 2021. Currently, the preparation of new Strategic Plan 2023-26 onwards is under process for approval. The goals for new strategic plan have been identified and outputs indicators have been set for achievement of goals.

b. Trainings by CIPFA (UK) in Collaboration with University of Lahore

A project was assigned to SSA Wing of AGP Office for the capacity building of employees of DAGP under CIPFA, UK in collaboration with University of Lahore and Pakistan Audit and Accounts Academy. For this purpose, following training programmes were planned for the capacity building of officers/officials of DAGP:

Chartered Public Finance Accountancy (CPFA):

To develop and enhance the skills and knowledge of officers/officials, DAGP initiated a UK based 02 years Certification Training Programme, CPFA through prestigious institute, CIPFA collaboration with University of Lahore. Presently, 141 candidates have been enrolled in the programme. The classes started in November, 2022

Diploma in International Public Sector Accounting Standards (IPSAS):

The CIPFA Diploma in IPSAS qualification provides trainees with a thorough knowledge of the published IPSAS and related documents. It provides comprehensive guidance on applying the accounting requirements of the standards. On successful completion of the course, trainees would be able to demonstrate a detailed knowledge of the technical contents of accrual-based IPSAS, cash-based IPSAS and the ability to apply this knowledge with public service organizations. At present, 493 candidates of Pakistan Audit and Accounts Department are enrolled in IPSAS and their training is in process.

Thematic Audit Areas:

The DAGP under CIPFA training programme is offering training in the following 09 thematic areas:

- Environmental Audit/Sustainability Audit
- Contract/Procurement Audit
- Cost Audit of state-owned enterprises (manufacturing enterprises, petroleum and natural resources sector, transportation sector)
- Power Sector Audit
- Education Sector Audit (Audit of Sustainable Development Goals)
- Health Quality Audit (Audit of Sustainable Development Goals)
- Forensic Audit
- IS/IT Audit
- Public Debt and Revenue Receipts Audit

The nominations of 356 candidates for the above-mentioned thematic areas trainings were forwarded to SSA Wing for further necessary action.

(ii) Administration Section:

Major activities of Administration section during 2022-23 are as under: -

Promotion and Recruitment of Officers

Sr. #	Particulars	Date of DPC/DSB/CSB	No. of Officers inducted/promoted during 2022-23	No. of Officers inducted/promoted during 2021-22
1	Induction of DC into IDC	27.07.2022	67	-
2	DPC BS-17 to 18	4.11.2021	-	32
		21.12.2022	10	-
3	DSB BS-18 to 19	30.07.2021	-	7
		28.06.2022	-	16
		13.12.2022	19	-
4	CSB BS-19 to 20	28-30 Sept	-	09
		10-15 Aug	13	-
5	CSB BS-20 to 21	28-30 Sept		06.
		10-15 Aug	08	
6	HPSB BS-21 to 22	18-19 May	-	02
		02 to 03 & 31 March 2023	01	-
		03 April 2023	01	-
			119	72

Courses attended by Officers

Sr. #	Course Name	Year 2022-23	Year 2021-22
1	MCMC	42	33
2	SMC	23	23
3	NMC	09	10
4	NDU	01	01
	Total	75	67

(iii) Establishment Section:

Major activities performed, initiated and achievements made by the Establishment section during 2022-23 are as under: -

Summary of Officials Sent on Deputation (All FAOs)

S. No.	BPS/Post	No.s
1	Audit Officer (BPS-18)	38
2	Assistant Audit Officer (BPS-17)	11
3	Senior Auditors (BPS-16)	8
4	Steno-typist (BPS-14)	2
5	Junior Auditor (BPS-11)	2
6	Naib Qasid/Drivers (BPS-01-04)	5
	Total	66

Summary of Disciplinary Cases

Post / BPS	Total No. of Cases	No. of Cases Finalized
Audit Officer / BPS-18	13	3
Assistant Audit Officer / BPS-17	7	2
Senior Auditor (BS-16)	2	2
BPS-01 to BPS-15	2	2
Total	24	09

Summary of Promotion Cases

Post / BPS	Total No. of Cases
AAO to A.O / BPS-17 to BPS-18	43
Sr. Auditor to AAO / BPS-16 to BPS-17	108
N/Q, DRs, Drivers to Jr. Auditor / BPS-01 to BPS-11	195
Antedate Promotion cases	04
Total Promotions Finalized	350

QAI&M Wing

Quality Assurance, Inspection and Monitoring (QAI&M) Wing was established in April 2019, under the vision of the Auditor-General of Pakistan. The primary intent behind the establishment of the Wing is to strengthen the quality management function and subsequently produce audit reports in line with International Standards of Supreme Audit Institutions.

The main functions of the QAI&M Wing include:

- i. Archival and Documentation of Quality Monitoring and act as Central Quality Office of the Organization.
- ii. Independent Monitoring of Quality of Audit Procedures and Policies to provide Reasonable Assurance on Quality of Audit Process-Examination of the Assurance Function at FAO level
- iii. Quality Improvement and Follow-up of Inspection & Monitoring Reports and implementation of Simplified QMF proformas at pilot scale
- iv. Annual Administrative Inspection of all Officers of DAGP
- v. To act as a focal Wing for peer Review, Self-Assessment Review and External Auditor
- vi. Produce Biannual Reports on the status of Permanent and Planning files and other working paper files etc at FAOs for Dy. AG concerned and Auditor-General's Office.

- vii. Coordinate effective conduct of External QCC meetings for two offices at Islamabad and three at Provincial Headquarter.

QAI&M Wing also acts as the internal auditor of the department providing reasonable assurance on the propriety and probity of the working within the AGP's organization. This Wing directly reports to the AGP and provides assurance that audit operations meet the standards of financial and administrative discipline prescribed by law and best practices. The Inspection cell of the Wing conducts administrative inspections of Field Audit Offices of the AGP as per the approved plan. During the year 2022-23, the Wing carried out inspections of 30 Field Audit Offices. Moreover QAI&M Wing acts as pivot between Ethics Committees and AGP office and to responsible to cases received in AGP Office or by AGP Chamber to the concerned Ethics Committees. Complaints that are received directly in AGP Office are forwarded to concerned Ethics Committees who look into the complaints and forward them to the respective field offices. Reports on these complaints are finally sent back to the QAI&M Wing with clear recommendations for approval of the AGP. Furthermore, the Vigilance Section deals with cases of complaints received from the public regarding loss to public exchequer. Also as Chairman Ethics Committee of DAGP HQ, it conducts enquiries in cases of fraud, embezzlement and losses, and reports its findings to the Auditor-General of Pakistan.

Achievements of QAI&M Wing

i. Finalization of Audit Quality Management Frame Work (AQMF)

QAI&M Wing has conducted a comprehensive review of Audit Quality Management Frame Work (AQMF) under - project of "Technical Assistance (TA) for implementation of the AQMF in Department of Auditor-General of Pakistan with the collaboration of Asian Development Bank (ADB). The AQMF has been approved by the worthy Auditor-General of Pakistan and its integration with AMIS has been done.

ii. Training on AQMF in the FAOs

QAI&M Wing conducted training for AQMF Rollover of the officers of all FAOs of DAGP by utilizing the available resources of DAGP without gaining any Technical Assistance from donors.

Training sessions were held for imparting practical knowledge and skills to the trainees to enable them apply the acquired knowledge/skills in their respective FAOs to ensure implementation of AQMF using AMIS system. Officers of the following FAOs/Wings were trained by the QAI&M Wing:

Islamabad Center	
1. Dy. AG (FAO) AGP Office Islamabad	2. Dy. AG Defence Services
3. Dy. AG Policy	4. Dy. AG (SSA/RRA)
5. DGA Federal Government, Islamabad	6. DGA CAE (North), Islamabad
7. DGA Works Federal, Islamabad	8. DGA F&I, Islamabad
9. DGA CC&E, Islamabad	10. DGA Defence Service,
11. DGA SSN, Islamabad	12. DGA KP Peshawar
13. DGA LG KP Peshawar	14. DGA AJ&K
15. DGA Gilgit Baltistan	
Lahore Center	
1. DGA Punjab Lahore	2. DGA PNR Lahore
3. DGA Railway Lahore	4. DGA IR&C Lahore
5. DGA Works Provincial Lahore	6. DGA PT&S Lahore
7. DGA Water Resources Lahore	8. DGA Power Lahore
9. DGA Local Governments (North) Lahore	10. DGA Local Governments (South)
Karachi Center	
1. DGA Sindh Karachi	2. DGA Works Provincial Karachi
3. DGA IRC Karachi	4. DGA CA&E Karachi
5. DGA Defence Services Karachi	6. DGA Local Govts Karachi
7. DGA Balochistan Quetta	8. Directorate of Audit Local

Training is a continuous process and QAI&M Wing will continue holding further training sessions on AQMF to train all the staff of DAGP.

iii. **Development of QCM and QAM Apps in AMIS**

In compliance to para 206 of AQMF which states about involvement of higher levels of Management with the audit process, also para-252 of AQMF which states that minutes of Internal and External QCC meetings shall be made available to QAI&M Wing through AMIS, the IT Wing was requested by QAI&M Wing to develop AQMF Specific Apps in the AMIS. Four (04) Apps in total have been developed, two (02) for input and two (02) for output which include separate Apps for QAM and QCM.

iv. **Developing Annual Plan for Administrative Inspection of FAOs and Inspection Audit Committee Meetings**

QAI&M Wing prepared comprehensive Annual Plan for Administrative Inspection of the FAOs of DAGP and to convene Inspection Audit Committee meetings to clear backlog of pending Inspection paras regularly and made significant improvements in addressing pendency of long-standing Administration Inspection observations. The Wing has made substantive efforts to address the long-standing pendency in the

resolution of Audit Inspection observations of different FAOs. QAI&M Wing is holding continuous meetings, on long-standing audit inspection observations raised against different officers, officials and offices.

v. Complaints Resolution Mechanism

QAI&M Wing has developed effective Complaint Resolution Mechanism. The Ethics Committees at Regional Offices as well as Headquarter level have been made fully functional. Ethics Committees of DAGP have processed 31 complaints during the year 2022-23. In addition, QAI&M Wing has processed 45 other complaints during the year.

vi. Establishment of an effective mechanism for Prime Minister Performance Delivery Unit (PMDU):

QAI&M Wing is entrusted to deal with complaints and queries received through the PMDU Web portal. For this purpose, the Wing has put in place an effective mechanism to monitor the progress on addressing the complaints received through the portal. Action on around 2,000 complaints received through PCP, has been taken by the QAI&M Wing during the year 2022-23.

vii. Streamlining the process of Issuance of Mandatory Clearance Certificate (MCC)

QAI&M Wing has developed SOPs for streamlining the process of issuance of MCC to the officers/officials on retirement and finalization of their pension cases timely. An exercise to issue Recovery letters to the Officers/officials working in DAGP, as a result of annual Administrative Inspections has been carried out with special emphasis on PA&AS officers retiring following year. A total of 148 MCCs have been issued during the year 2022-23.

viii. Development of Internal Audit Toolkit

A toolkit was developed and adopted for conducting the Administrative Inspections of the FAOs. The TORs are focused on Performance of Field Audit Offices and Quality of Audit Reports as well as Financial Management of the FAOs.

QAI&M Wing is efficiently fulfilling the responsibilities assigned to it, as per Mandate. Moreover, QAI&M Wing is endeavoring hard to implement AQMF and integrate it fully in AMIS to deliver high quality Audit Reports as per vision of Auditor-General of Pakistan. Furthermore, QAI&M Wing is effectively performing all other functions assigned to it from time to time without any delay and pendency.

Policy Wing

i. Regulation Section

- Regulation Section was part of IRV Wing till 1st Quarter of 2019.
- On 19-04-2019, Regulation Section was merged/transferred to Policy Wing with approval of the Auditor-General of Pakistan vide letter No.132/AP&SS/158-C/2016 dated 19-04-2019.

Tasks performed by Regulation Section

During the year 2022-23, Regulation Section disposed off a number of cases forwarded by Finance Division/CGA/FAOs and Local Wings of AGP office for comments/ advice/ views/ guidance/ clarification/ provision of rules and interpretation of rules on the matters categorized as below:

- Vetting of Employees Service Rules of Federal Departments
- Hiring of Accommodation
- Pension, Family Pension, PM Assistance Package
- Pay Fixation, Increments, Advance Increments, Counting of Service
- TA/DA, Transfer Grants, TA on Retirement, TA on Inquiries
- Medical reimbursement
- Transfer/Posting, recruitments, Probation, Trainings, Resignation, Termination
- Deputations, Promotions, Seniority Matters, Leave Cases, EOL cases
- Other service matters including miscellaneous, administrative and financial matters.

Employees Service Rules vetted by Regulation Section

- Service Rules of Pakistan Educational Institutes Regulatory Authority (PEIRA) 2022
- Recruitment Rules for the Secretariat of the Council of Common Interests (SCCI) 2023
- Draft Service Rules of Pakistan Industrial Technical Assistance Centre (PITAC) 2022
- Child Protection Institute (Recruitment and Conditions of Service) Rules 2022

ii. Audit Policy Section

- Successfully carried out seamless coordination with Cabinet/Finance Division and FAOs on Policy Matters.
- Navigated collaborative efforts with INTOSAI/ASSOSAI and other International bodies, pioneering innovative approaches to audit policies.
- Demonstrated due diligence and prompt finalization in conflict cases relating to Audit jurisdiction between FAOs.

- Played a pivotal role in successfully restructuring FAOs acting as a strategic restructuring catalyst by conducting seamless coordination with Establishment/Budget Sections and FAOs.
- Meticulously supervised audit presentations for all FAOs, ensuring issuance of precise meeting minutes and providing clear instructions for effective compliance of the Audit Plan.
- Carefully crafted and finalized the DAGP Annual Report for the year 2020-21 with a commitment to both timeliness and the delivery of high quality document.
- Efficient management of Citizen Portal by timely and effectively addressing citizen complaints.

iii. Accounting Policy Section

- Audit Closing Meeting/Final Review of Certification of Accounts for the year-2021-22 under the Chairmanship of Additional Auditor-General (HQs).
- External QCC of Audit reports of Director General Audit (Federal Government) for the audit year 2022-23.
- 244 Financial Statements/Appropriation Accounts for the year 2021-22 have been certified.
- 1220 printed copies of Appropriation Accounts has been signed by the Auditor-General of Pakistan and distributed/delivered to respective Dy. AGs.
- Combined Financial Statement has been certified for the year 2022-23.
- Compilation and incorporation in excel sheet monthly returns received from CF&AOs and meetings of CF&AOs have been arranged under the Chairmanship of Auditor-General of Pakistan.
- Training Need Assessment has been carried out for Chief Finance & Accounts Officers (CF&AOs).
- Concurrence has been issued for accounting procedures/Financial Rules of different organizations.
- Concurrence has been issued for different Chartered Accountants Firms.
- Guidelines have been provided on NAM related issues.

Corporate Audit Plan 2022-23:

As its regular annual feature, the AGP involves all the FAOs in the preparation of a Corporate Audit Plan (CAP) for carrying out its audit mandate. The CAP seeks to achieve the following:

- Timely, reliable and relevant reporting for the stakeholders namely, Legislature, the Government and the Public.
- Addressing High Risk Areas and System Weaknesses in the Financial System.
- Value Addition by assessing key performance indicators,
- Identifying emerging challenges

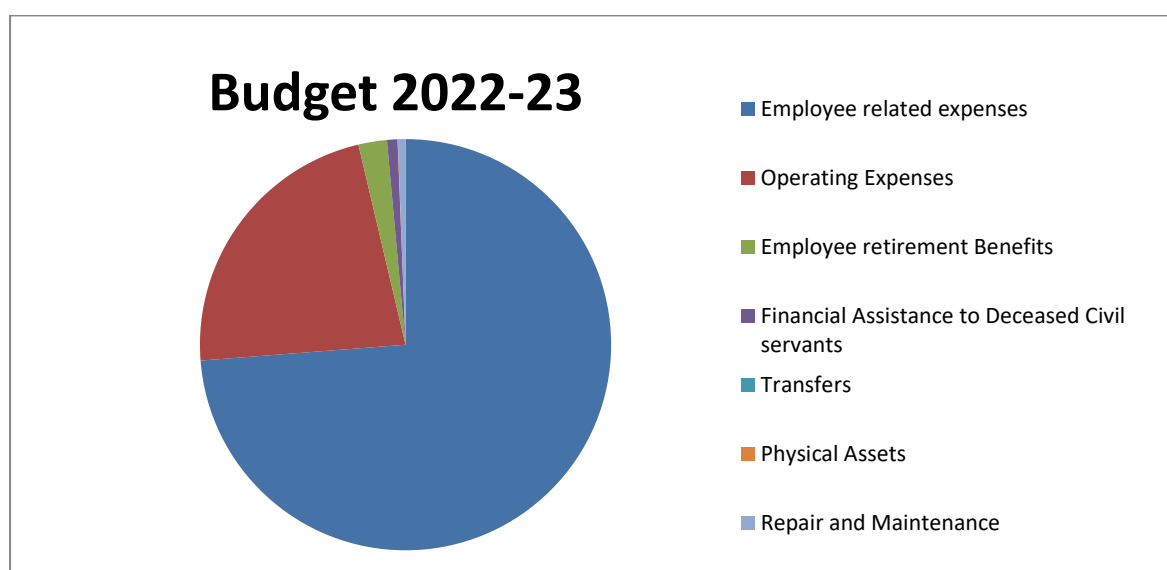
The annual audit planning takes into account the concept of audit cycle under which audited entities are categorized according to their importance and risk. The AGP's audit cycle provides for the audit coverage of all the entities of the federal and provincial governments and their subsidiaries in a three-year period; but keeping in view the risk parameters, there are entities which are audited annually or biennially.

The CAP basically aggregates annual audit plans of all FAOs. Once audit plans are approved, FAOs begin to carry out planned audits under the supervision of the heads of the Audit Wings. The Audit Wings provide update on the implementation status of their respective audit plans to the Policy Wing of the AGP. It is worth adding that the plan is a dynamic document and is amended keeping in view the requirements of various stakeholders.

Budget Section

As per Article 81 of the Constitution of Islamic Republic of Pakistan 1973, budget of the DAGP is charged upon the Federal Consolidated Fund and is not required to be voted in the Parliament. During the FY 2022-23, Rs. 6,235.839 million was provided to meet the expenditure of the DAGP. The following table gives the budget outlay of the OAGP for FY 2022-23:

Sr. #	Head of Account	Final Budget Grant2022-23 (Rs. in Million)
1	Employee related expenses	4,600.043
2	Operating Expenses	1406.083
3	Medical and Employee retirement Benefits	139.546
4	Financial Assistance to Deceased Civil servants	51.366
6	Physical Assets	1.283
7	Repair and Maintenance	37.518
Total		6,235.839



IR&C Section

Department of Auditor-General of Pakistan / Supreme Audit Institution of Pakistan International Engagements and Activities (2022-23)

DAGP meets a range of international and professional obligations and frequently interacts with the international audit fraternity. International activities of DAGP keep it abreast of the latest developments in public auditing and help in identifying and benefiting from learning opportunities through international cooperation. The International Relations and Coordination (IR&C) section coordinates multiple activities in these areas and keeps a close liaison with its counterparts.

DAGP is an active member of several multilateral professional organizations including the International Organization of Supreme Audit Institutions (INTOSAI), the Asian Organization of Supreme Audit Institutions (ASOSAI), Economic Cooperation Organization Supreme Audit Institutions (ECOSAI) and International Consortium on Governmental Financial Management (ICGFM), South Asian Association for Regional Cooperation (SAARC), Commonwealth Auditor-Generals Conference (CAGC) and Shanghai Cooperation Organization (SCO). SAI Pakistan, the Auditor-General of Pakistan is the permanent Secretary General of ECOSAI. The Department actively participates in the assemblies, seminars, workshops, conferences and symposia organized by these bodies.

1. SAI Pakistan Contribution to International Organizations in 2022-2023

INTOSAI working groups are formed as a result of INCOSAI themes and recommendations to address SAI interests in specific technical issues. SAI Pakistan is currently a member of twelve (12) INTOSAI working groups. The liaison officers of these groups have been appreciated for their concept papers, continuous professional engagement with these groups and different initiatives which take place before the Working Group's annual meetings. The detail of the working groups is as under:

- i. Working Group on IT Audit (WGITA)
- ii. Working Group on Programme Evaluation and Public Policies and Programs (WGEPPP)
- iii. Working Group on Environmental Audit (WGEA)
- iv. Working Group on SDGs and Key Sustainable Development (WGSDGs)
- v. Working Group on Fight Against Corruption and Money Laundering (WGFACML)
- vi. Working Group on Value and Benefits of SAIs (WGVBS)
- vii. Working Group on Financial Modernization and Regulatory Reform (WGFMR)
- viii. Working Group on Big Data (WGBD)
- ix. Working Group on Public Procurement Audit (WGPPA)
- x. Working Group on Impact of Science and Technology on Auditing (WGISTA)
- xi. Working Group on Public Debt (WGPD)
- xii. Working group on Audit of Extractive Industries (WGEI)

During the financial year 2022-2023 IR&C Wing performed their respective duties diligently and efficiently. IR&C section ensured the participation of SAI Pakistan in international events i.e. Assembly meeting, Governing board meeting, trainings, seminars, webinars, workshops, working groups and conferences with reference to INTOSAI, IDI, ASOSAI, ECOSAI, SCO etc.

2. SAI Pakistan Participation in International Events

I. Participation in the XXIV INCOSAI in Rio de Janeiro, Brazil from November 7-11, 2022

The Auditor-General of Pakistan along with delegation participated in the XXIV International Congress of Supreme Audit Institutions (INCOSAI in Rio de Janeiro, Brazil from November 07-11, 2022.

II. Participation in the ICGFM Conference at Washington DC, USA from 19-23 September 2022

The Auditor-General of Pakistan along with delegation participated in ICGFM Conference at Washington DC, USA from September 19-23, 2022.

III. Participation in the 9th ECOSAI Assembly, 26th Governing Board Meeting

The 9th ECOSAI Assembly and 26th Governing Board Meeting was held in Nur-Sultan, Kazakhstan on 24-25 August 2022. The Auditor-General of Pakistan as Secretary General of ECOSAI presented activity report of ECOSAI activities.

IV. Participation in 6th SCO meeting of SAI Head held in Lucknow India virtually during 6-7 February 2023

The 6th Meeting of Heads of the Supreme Audit Institutions of the Shanghai Cooperation Organization (SCO) Member States held in Lucknow, India on February 6-7, 2023. SAI Pakistan's nominees participated (virtually) in the said meeting.

3. ECOSAI Trainings

I. ECOSAI on line Training on “Audit of Disaster Management” from 2-4 August 2022 at PAW Lahore

SAI Pakistan conducted three days online course on “Audit of Disaster Management” from 2-4 August 2022 for ECOSAI Member and observer countries. Forty-five (45) participants from six SAs including Azerbaijan, Kazakhstan, Kuwait, Tajikistan, Turkey and Pakistan attended the training course. The training course delivered by International mentor, master

trainer and Capacity Development Specialist for international organizations i.e. INTOSAI and ASOSAI, Ms. Raheela Saad, Deputy Auditor-General, Office of the Auditor-General of Pakistan. The training modules covered all the important areas of audit of Disaster Management which will enable the participants to prepare the audit reports in accordance with INTOSAI standards. The participants appreciated the interactive sessions of the training course.

II. ECOSAI Online Training on Financial Audit/Risk Based Audit during 3-4-May 2023 at PAW Lahore

Performance Audit Wing, Lahore conducted two days online course on Financial Audit/Risk based Audit from 3-4 May 2023. This course was attended by 22 participants from eight SAIs including Afghanistan, Azerbaijan, Belarus, Palestine, Qatar, Turkish Republic of Northern Cyprus, Turkiye, and Pakistan. Mr. Sammar Ahmad, Director delivered the lecture. The main areas covered in this short course were introduction to Financial Audit, Fundamental of Financial risk, risk based audit approach and methodologies to conduct risk based audit.

4. Audit of Regional Organizations

I. Nomination of officer for SAARC Audit for the year 2020 & 2021

SAI Pakistan has nominated officer of this office to conduct Audit of the accounts of the SAARC Secretariat, SAARC Regional Centers, SAARC Arbitration Council (SARCO) and South Asian Regional Standards Organization (SARSO) for the year 2020 & 2021.

II. Participation in External Audit of the Financial Activities of the SCO Secretariat in Beijing on March 14-17, 2023

The SCO Secretariat requested this office to conduct the external audit of the financial and economic activities of the SCO secretariat in Beijing on March 14-17, 2023 for the period from January 01, 2019 to December 31, 2021. The officers conducted audit as External Audit Experts from the department of the Auditor-General of Pakistan of the financial and economic activities of the SCO Secretariat from March 14-17, 2023 at Beijing, China.

5. Bilateral Activities

I. Memorandum of Understanding with Chamber of Accounts of United Arab Emirates

The Memorandum of Understanding was signed between both the SAIs of Pakistan and United Arab Emirates in sideline of XXIV INCOSAI on November 11, 2022 in Rio de Janeiro, Brazil.

II. Visit to Kingdom of Saudi Arabia

The Auditor-General of Pakistan visited Riyadh, Saudi Arabia on the invitation of the President, General Court of Audit (GCA) of Saudi Arabia for a bilateral meeting from 22-26 January 2023. The Auditor-General of Pakistan and the President, GCA discussed the prospects for strengthening and expanding bilateral cooperation between the two Supreme Audit Institutions.

III. Peer-Review of Chamber of Accounts of Azerbaijan

SAI Pakistan has conducted audit of financial statements as of December 31, 2022 of Chamber of Accounts of the Republic of Azerbaijan. The report has been issued on March 17, 2023.

6. ECOSAI Circular

ECOSAI Secretariat prepared and designed Spring Issue 2022; and Autumn and Spring issue 2022-2023. Digital copies of the circulars were disseminated among the member SAIs by SAI Pakistan. Publication of ECOSAI Circular autumn issue 2023 is under process.

7. Seminars, Webinars, Workshops

SAI Pakistan focuses on capacity building and it vigorously participates in seminars, conferences, workshops etc held virtually or in physical mode. Last year SAI Pakistan participated/ organized 22 No. of webinars, seminars. Detail is as under;

Sr. No	Description of Events	Date
1	14 th INTOSAI Working Group of Value and Benefits of Supreme Audit Institutions (WGVBS)	August 31, 2022
2	ASOSAI Strategy, Performance Measurement and Reporting (SPMR) Knowledge Sharing Workshop held in Jakarta, Indonesia.	September 12-16, 2022
3	ASOSAI Open House Webinar of IDI together initiative on HR, Ethics, Diversity Management and inclusion of SAIs.	September 15, 2022
4	INTOSAI Working Group on Evaluation of Public Policies and Programs (WGEPPP) meeting Bern, Switzerland.	September 26-28, 2022
5	ASOSAI Capacity Development Program on Audit on Implementation of SDGs	October 19 to 21, 2022 October 25 to 27, 2022
6	INTOSAI-WGEA International Training on SDGs: Waste Management	November 14-25, 2022
7	INTOSAI-WGFACML Virtual training courses entitled “Transnational Corruption Investigation, Including Depending on Demand-with a Special Focus on Remote and Administrative Instruments”	November 28, 2022
8	ASOSAI-WGEA Second online training on “the carbon reduction or climate adaptation	December 6 th , 2022
9	WGFACML Event International Form “Corruption Under The Magnifying Glass”	December 07, 2022

Sr. No	Description of Events	Date
10	INTOSAI Working Group on Impact of Science and Technology on Auditing (WGISTA) 3rd Annual Meeting and 1st Seminar at Abu Dhabi, United Arab Emirates.	December 7-8, 2022
11	INTOSAI-WGFACML training session/Investigative workshops on (I) Fraud and Corruption in Works Projects, and (II) in Consulting Contracts	January 12, 2023
12	INTOSAI-IDI Open House-The System of Audit Quality Management: Pilots for SAIs	January 30, 2023
13	ASOSAI “Challenges in IT Audit and How to Deal with them” (Online).	February 7, 14-15 2023
14	Host virtual meeting of INTOSAI WGITA project team members on “Guidance on Performance Evaluation of Information System”	February 23, 2023
15	ASOSAI The 1 st Webinar of the Bangkok Declaration Webinar Series titled "Role of Public Sector Auditing in Promoting Future of Good Governance: Insights from the Bangkok Declaration 2021"	February 28, 2023
16	ASOSAI WGEA Online e-course on Auditing the Sustainability of Infrastructure	March 6 th to April 2 nd 2023
17	Online Flash Sessions INTOSAI Working Group on Evaluation of Public Policies and Programs (WGEPPP)	March 15, 2023
18	ASOSAI Working Group on Crisis Management Audit 1 st Seminar on “Sharing Audit Cases on Natural Disaster’s Risk Reduction”	April 26, 2023
19	INTOSAI Working Group on Public Debt (WGPDP) 2023 Annual Meeting in Egypt	May 8-10, 2023
20	ASOSAI The Second Webinar of the Bangkok Declaration Webinar Series titled "Fostering a Green Economy and Disaster Preparedness through Supreme Audit Institutions: A Foresight Approach"	May 18, 2023.
21	Meeting with INTOSAI IDI on “The System of Audit Quality Management Pilots for SAIs”	May 30, 2023
22	ASOSAI Face-To-Face Meeting in Beijing On Task Force on ASOSAI Regulations (TFAR)	June 28-30, 2023

Performance Report on Audit Activities

Audit Reports of the AGP:

The AGP prepares various types of audit reports to fulfill its audit mandate. These include:

- Certification audit reports which express opinion on financial statements
- Compliance with Authority reports which ensure that the public operations are in accordance with relevant primary and secondary legislation, and focus on deviations from norms, good practices and regulations
- Performance audit report which deal with the VFM issues
- Special audit reports which address special interest areas of certain stakeholders

Besides identifying cases of financial irregularities and internal control weaknesses in a particular audited organization, an audit report also identifies areas of financial management that need improvement. It also reports on the compliance to the PAC's directives relating to the previous audit reports on the same audited entity.

The audit findings of the field audit offices that depict financial irregularities, internal control weaknesses and other areas of vulnerability are generally grouped in the following categories for reporting purposes:

- Violation of Rules and regulations, including reported cases of fraud, thefts, misuse of public resources and weaknesses of internal control systems
- Accounting Errors that are significant but are not material enough to result in the qualification of audit opinions on the financial statements
- Violation of the principles of propriety and probity in public operations
- Recoveries and overpayments, representing cases of established overpayments or misappropriations of public monies
- Non-Production of Records
- Others, including cases of accidents, negligence, etc.

DETAILED NUMBER OF AUDIT PLANNED AND ACHIEVED DURING 2022-23

Sr. #	Name of FAO	Planned / Achieved	Comp Audit	Special Audit	Perform Audit	Environ / ForensicAudit/P roject Audit/CPA	IS Audit	Special Study	Certificate Audit	FAP Audit	Thematic Audit	Total
	Deputy Auditor-General (North)											
1	DGA (KP)	Planned	204	5	2	-	-	-	2	33	-	246
		Achieved	194	4	2	-	-	-	2	33	-	235
2	DGA (DG) KP	Planned	457	1	1	2	1	1	35	2	1	501
		Achieved	457	1	1	2	1	1	35	2	1	501
3	DGA (GB)	Planned	203	1	1	-	-	1	2	4	-	212
		Achieved	203	1	1	-	-	1	2	2	-	210
4	DGA (AJ&K)	Planned	472	3	2	-	-	1	1	-	1	480
		Achieved	466	1	2	-	-	1	1	5	1	477
	Deputy Auditor-General (Central)											
5	DGA (Works)	Planned	129	3	1	-	-	-	1	11	-	145
		Achieved	129	4	1	-	-	-	1	13	-	148
6	DGA	Planned	347	-	3	1	1	-	2	13	-	367

Sr. #	Name of FAO	Planned / Achieved	Comp Audit	Special Audit	Perform Audit	Environ / Forensic Audit/P roject Audit/CPA	IS Audit	Special Study	Certificate Audit	FAP Audit	Thematic Audit	Total
	(Punjab), Lahore	Achieved	326	1	-	1	-	2	2	12	-	344
7	DGA, North, Lahore	Planned	310	2	2	-	-	1	38	7	1	361
		Achieved	310	2	2	-	-	1	38	7	1	361
8	DGA, South, Multan	Planned	368	-	19	-	-	4	131	9	4	535
		Achieved	368	-	19	-	-	4	131	9	4	535
	Deputy Auditor-General (SSA/RRA)											
9	DGA (IR&C) North	Planned	223	2	1	1	-	-	1	1	-	229
		Achieved	172	2	-	1	-	-	1	1	-	177
10	DGA (IR&C) South	Planned	159	-	-	1	-	2	1	-	-	163
		Achieved	158	-	-	1	-	2	1	-	-	162
	Deputy Auditor-General (FAO)											
11	DGA (FG)	Planned	261	7	3	2	1	-	3	35	-	312
		Achieved	247	11	8	3	1	1	3	25	-	299
12	DGA (F&I)	Planned	57	-	1	-	-	-	1	-	1	60
		Achieved	57	2	1	-	-	-	1	-	1	62
13	DGA (CC&E)	Planned	53	-	-	1	-	1	3	16	-	74
		Achieved	49	1	-	2	-	-	3	16	-	71
14	DGA (SSN)	Planned	101	2	-	-	-	-	-	6	-	109
		Achieved	88	-	-	-	-	-	-	6	-	94
	Deputy Auditor-General (DSA)											
15	DGA (Works) Federal	Planned	124	2	2	-	-	-	1	11	2	142
		Achieved	124	2	2	-	-	-	1	11	2	142
16	DGA (DS) North, Rwp.	Planned	368	2	-	3	-	-	2	-	-	375
		Achieved	302	2	-	-	-	-	2	-	-	306
17	DGA (DS) South, Karachi	Planned	103	-	-	-	-	2	3	-	-	108
		Achieved	98	-	-	-	-	2	3	-	-	103
	Deputy Auditor-General (South)											
18	DGA (Sindh)	Planned	631	6	2	2	-	-	2	21	1	665
		Achieved	549	2	-	-	-	-	2	18	1	572
19	DGA (LC) Sindh	Planned	275	-	1	-	-	2	-	-	1	279
		Achieved	275	-	1	-	-	2	-	-	1	279
20	DGA Works Sindh	Planned	225	6	1	-	-	-	-	5	-	237
		Achieved	224	3	1	-	-	-	-	5	-	231
21	DGA (Balochista n)	Planned	579	-	2	-	-	-	1	8	2	592
		Achieved	575	9	1	-	-	-	1	7	2	595
22	DGA (LC) Balochistan	Planned	485	-	1	-	-	-	-	-	-	486
		Achieved	485	-	-	-	-	-	-	-	-	485
	Deputy Auditor-General (C&EA)											
23	DG (CA&E) North	Planned	51	8	-	-	-	-	2	3	-	64
		Achieved	48	6	1	-	-	-	2	3	-	60
24	DG (CA&E)	Planned	41	2	-	-	-	2	-	-	-	45

Sr. #	Name of FAO	Planned / Achieved	Comp Audit	Special Audit	Perform Audit	Environ / Forensic Audit/P roject Audit/CPA	IS Audit	Special Study	Certificate Audit	FAP Audit	Thematic Audit	Total
	South											
		Achieved	35	2	-	-	-	2	-	-	-	39
25	DGA (Railways)	Planned	53	-	2	-	1	1	33	-	1	91
		Achieved	53	-	2	-	1	1	33	-	1	91
26	DGA (P&TS)	Planned	2	1	1	-	-	2	1	-	3	10
		Achieved	2	-	1	-	-	2	1	-	2	8
27	DGA (Power)	Planned	70	3	1	-	-	2	-	20	1	97
		Achieved	70	3	1	-	-	2	-	20	1	97
28	DGA (WR)	Planned	51	-	1	-	-	-	-	15	-	67
		Achieved	51	2	1	-	-	-	-	15	-	69
29	DGA (P&NR)	Planned	34	-	1	-	2	1	7	-	-	45
		Achieved	34	-	1	-	2	1	7	-	-	45
Total Target Planned		Planned	6436	56	51	13	6	23	273	220	19	7097
Total Target Achieved		Achieved	6149	61	49	10	5	25	273	210	18	6800

Financial Attest

Section 7 of the Auditor-General Ordinance 2001 provides that the Auditor-General shall“ on the basis of such audit as he may consider appropriate and necessary, certify the accounts, compiled and prepared by Controller General of Accounts (CGA) or any other person authorized in that behalf, for each financial year, showing under the respective heads the annual receipts and disbursements for the purpose of the Federation, of each Province and of each district, and shall submit the certified accounts with such notes, comments or recommendations as he may consider necessary to the President or the Governor of a Province or the designated District Authority, as the case may be.”

The annual accounts statements of the Federal Government consist of the Appropriation Accounts and Financial Statements. The statements are prepared by the CGA under the provisions of the CGA Ordinance, 2001 and in accordance with the principles and forms of accounts prescribed by the Auditor-General.

There is a centralized pre-audit system prevalent in Pakistan, which requires the Ministries, and Departments of the Federal, Provincial and District Governments to get their payments processed from the pre-audit offices that work under the supervision of the CGA and the control of the Ministry of Finance. Since the payments are processed in the pre-audit offices, the accounts are also prepared by them and consolidated in the offices of the Accountants General, which are the field offices of the CGA. In cases where certain departments of the Federal and Provincial Governments are authorized to maintain accounts, they are required

to prepare detailed accounts of their payments and receipts, which are merged with the central accounts prepared by the Accountants General.

The financial statements of the Federal and Provincial Governments are certified under a System Based Approach (SBA) to Financial Attest. The objective of SBA is to enable the government auditors to plan their activities economically and efficiently so that they can collect the required evidence regarding the health of government accounts. Under this approach, the auditors first evaluate and test the systems of internal controls involved in processing and recording the transactions. If they find that these systems are dependable, they place reliance on them and carry out an appropriately reduced level of substantive testing of details.

The following Table gives the results and extent of coverage during certification of appropriation and financial attest audit.

Certification of Accounts carried out in 2021-22.

Sr. No.	Government	No. of Accounts Certified	Size of Accounts Rs.	Nature of Audit Certificate
1	Federal	2	31,211,207,085,943	2 Unqualified
2	Self-Accounting Entities	8		6 Unqualified 1 Qualified 1 adverse
3	Provincial- Punjab+ Punjab Health +Punjab Education	147	2,297,659,872,765	147 Unqualified
4	Provincial- Sindh	3	1,376,825,341,200	3 Unqualified
5	Provincial- KP + Distt KP	73	234,978,624,348	35 Disclaimer 38 Unqualified
6	Provincial- Balochistan	2	807,068,296	2 Unqualified
7	ERRA	1	724,795,000	1 Qualified
8	AJ&K Government	2	147,460,606,453	2 Unqualified
10	Gilgit Baltistan Council	2	692,924,000	2 Unqualified
11	Gilgit Baltistan Government	2	61,700,398,000	2 Unqualified
12	National Disaster Management Authority	1	112,437,155,085	1 Unqualified
13	Provincial Disaster Management Authority Sindh	1	1,681,051,442,000	1 Unqualified
Total		244	-	-

Compliance with Authority and other Audits

The reports of the AGP on Compliance with Authority and Performance Audits are distinct from the Financial Attest of Accounts. In compliance with authority audits the expenditure incurred by executive entities are examined in the light of laid down rules and regulations and irregularities, misappropriation, misclassification and failure of internal controls are highlighted in audit report. In the performance audit, the activities of executive organizations are reviewed in the light of stated objectives of the organization/projects and commentary is made on the economy, efficiency and effectiveness of the utilization of resources.

During the audit year 2022-23, the FAOs working under the supervision and control of various audit Wings of the DAGP carried out the audit of 6,848 formations of Federal and Provincial Governments along-with entities of districts and Public Sector Enterprises (PSEs). The audited outlays representing revenue receipts, disbursements and expenditure is presented against each Wing's report.

Table below provides nation-wide figures of the total amounts audited, recoveries made on the basis of the audit findings and values of transactions placed under audit observations reported in Audit Reports laid before Parliament/Provincial Assemblies.

(Figures in Million)

Sr. #	Description	Total
1	Total amount audited	6,202,141,771.46 US 196.618
2	Recovery made at the instance of audit	132,796.81 US 0.061
3	Amount placed under audit observations	15,277,759.78 US 160.655 Euro 3.237

The Audit Wing wise detail is as under:

(Figures in Million)

Sr. #	Description	Total amount Audited	Recovery made at the instance of audit	Amount placed under audit observations
1	Dy. AG (FAO)	991,728.28	38,341.639	1,231,079.49
2	Dy. AG (C&EA)	13,064,505.82	57,158.321	10,049,209.32
	Dy. AG (DSA)	1,279,377.62	4,356.236	1,106,904.25
3		US 196.618	US 0.061	US 160.655 Euro 3.237
4	Dy. AG (North)	827,928.07	1,492.721	293,681.83
5	Dy. AG (South)	1,574,684.89	948.735	1,393,369.12
6	Dy. AG (SSA & RRA)	6,182,960,000	23,803.802	425,474.86
7	Dy. AG (Central)	1,443,546.78	6,695.363	778,040.91
	Total	6,202,141,771.46 US 196.618	132,796.817 US 0.061	15,277,759.78 US 160.655 Euro 3.237

The Field Audit Offices produced audit reports based on the audit of entities receiving funds from the Federal, Provincial and District budgets and PSEs. The audit findings pointed out overpayments and effected recovery of a total of Rs.132,796.81 Million and USD \$0.061Million.

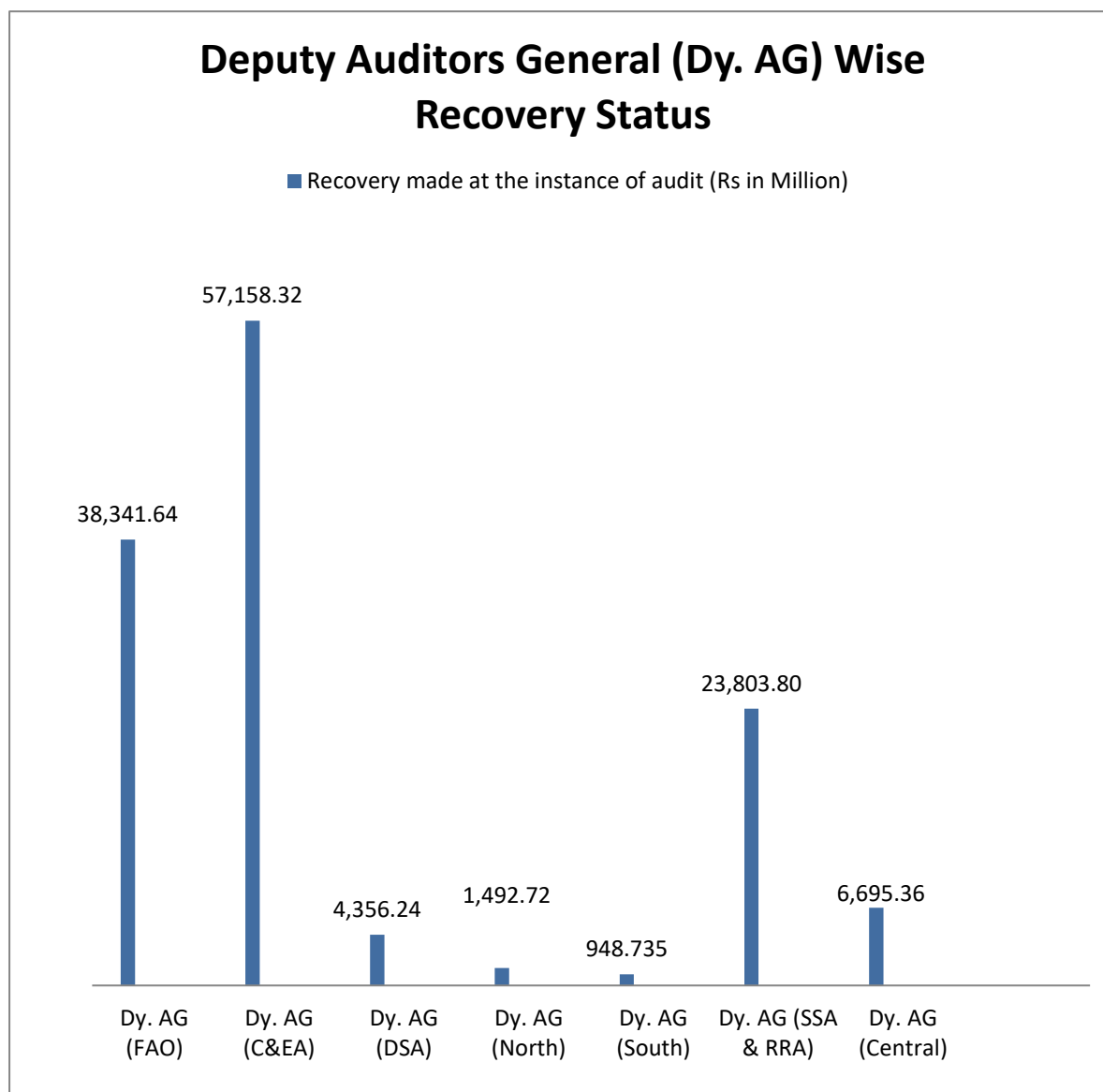


Table below provides nation-wide figures of audit reports issued in the audit year 2022-23:

Sr. No.	Description	No. of Reports
1	Audit Reports	80
2	Special Audit Reports	43
3	Performance Audit Reports	24
4	Other Audit Reports (Audits of foreign funded Projects, IT & Environment Audit /Special Study)	216
Total		363

Detail of Wing wise Audit Reports is as under:

Description	Dy.AG (FAO)	Dy.AG (C&EA)	Dy.AG (DSA)	Dy.AG (Central)	Dy.AG (RRA)	Dy.AG (South)	Dy.AG (North)	Total
Audit Reports	9	13	3	9	1	5	40	80
Special Audit Reports	3	12	2	5	1	12	8	43
Performance Audit Reports	-	6	3	3	2	4	6	24
Foreign Aided Project Reports	48	38	11	10	1	30	42	180
IT/IS Report / others	-	2	-	-	-	-	1	3
Environment Audit Report	-	-	-	-	-	-	-	-
Special Studies Reports	-	5	3	3	2	3	2	18
Certification Audit Report/Project Audit Reports/Forensic Audit Reports	-	4	3	2	-	1	5	15
Total	60	80	25	32	7	55	104	363

Summary of Violations in Audit Reports–All Wings

(Figures in Million)

Sr. No.	Description	Dy. AG (FAO)	Dy. AG (C&EA)	Dy. AG (DSA)	Dy. AG (Central)	Dy. AG (RRA)	Dy. AG (South)	Dy. AG (North)	Total
1	Violation of Rules and regulations as well as principle of propriety and probity in public operations.	29,400.353	2,034,979.97	756,500.32 US 58.561 Euro 3.237	257,577.59	1,797.16	34,079.583	45,561.879	3,159,896.86 US 58.561 Euro 3.237
2	Reported cases of fraud, embezzlement, thefts and misuse of public resource.	-	12,292.05	-	667.42	411.26	14,065.43	579.716	28,015.876
3	Accounting Errors	-	17,439.38	12.380	3,621.08	-	-	8,788.295	29,861.135
4	Weaknesses of internal control systems.	188,460.727	250,845.642	233,652.47	235,189.18	399,476.83	9,623	8,464.800	1,325,712.65
5	Recoveries and overpayments	946,750.621	3,260,833.78	112,794.87 US102.094	28,839.94	-	150,425.89	49,816.403	4,549,461.50 US 102.094
6	Non-production of record	80.150	3,034.20	182.125	10,541.51	-	208,203.05	4,073.266	226114.301
7	Others	14,064.004	4,159,420.63	3762.09	93,011.99	23,789.61	767,037.21	94,397.47	5,155,483.00
8	Irregularities	40,560.150	-	-	154,749.16	-	-	-	195,309.31
A	HR/Employees related irregularities	2,209.490	5,858.482	-	17,173.03	-	37,725.00	-	62,966.00
B	Procurement related irregularities	985.300	168,199.886	-	4,727.64	-	120,593.46	-	294506.286
C	Management of Accounts with Commercial Banks	2,110.474	50,776.85	-	-	-	37,133.33	-	90,020.65
9	Value of Money and service delivery issues	6,457.830	85,528.465	-	6,653.97	-	14,476.45	-	113,116.72

Following section outlines the performance of the seven (07) Audit Wings of the DAGP for conducting Compliance-with-Authority and Value-for-Money audit.

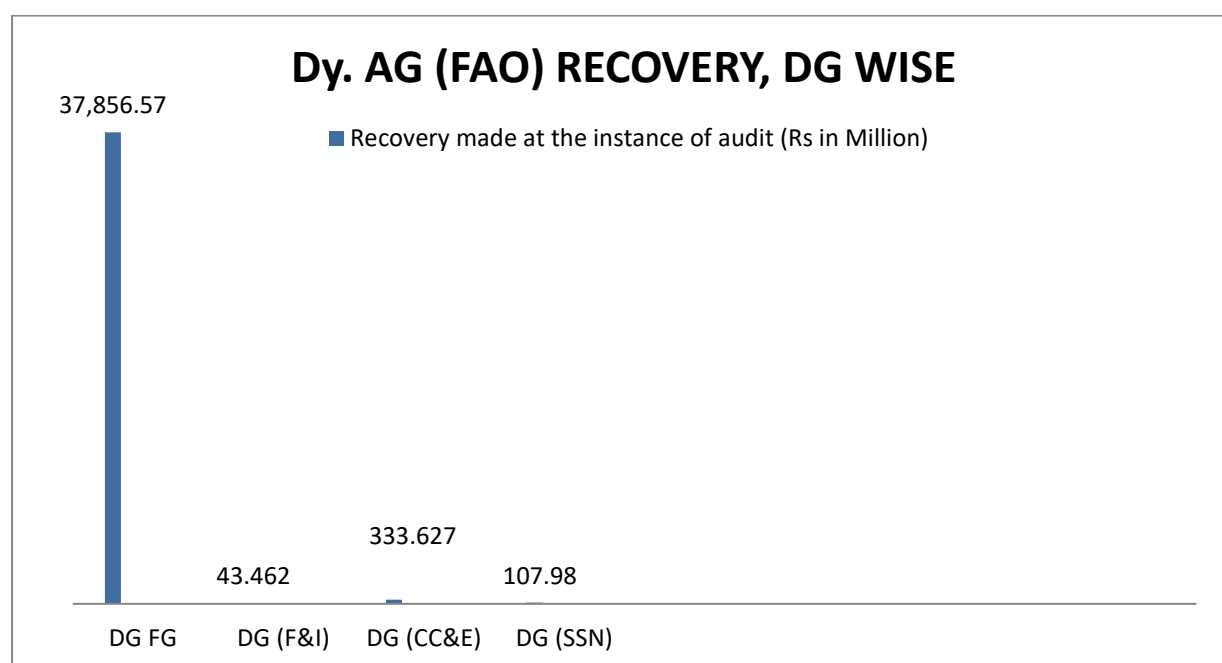
I. Federal Audit Operations (FAO) Wing- Federal Government

FAO Wing comprises of four field audit offices (FAOs) dealing with Federal Government Ministries and Divisions and its attached Departments (Except Defense Services and Revenue Divisions and Authorities / Bodies and PSEs dealt by separate audit Wing). These four FAOs are Director General Audit Federal Government, Director General Audit (Climate Change & Environment), Director General Audit (Social Safety Nets), and Director General Audit Foreign& International.

Detail of total amount audited by the FAO Wing, recoveries made at the instance of audit and total amount placed under audit observations have been given below:

(Figures in Million)

S.#	Description	DGA (FG)	DGA (F&I)	DGA (CC&E)	DGA (SSN)	Total
1	Total amount audited	457,207	22,103	138,089	347,329.278	991,728.28
2	Recovery made at the instance of audit	37,856.570	43.462	333.627	107.980	38,341.639
3	Amount placed under audit observations	1,169,838.58	16,651	20,311.348	24,278.564	1,231,079.49



The breakup of the amounts placed under audit observation are given in the table that follows:

(Figures in Million)

Sr. No.	Description	Amount placed under audit observations				Total
		DGA (FG)	DGA (F&I)	DGA (CC&E)	DGA (SSN)	
1	Violation of rules and regulations and violation of principles of propriety and probity public operation	-	830.136	19,485.741	9,084.476	29,400.353
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-	-	-	-	-
3	Accounting Errors	-	-	-	-	-
4	Weaknesses of internal controls	176020.01	-	825.607	11,615.11	188,460.727
5	Recoveries and overpayments	943102.58	69.063	-	3,578.978	946,750.621
Sr. No.	Description	Amount placed under audit observations	Sr. No.	Description	Amount placed under audit observations	Total
6	Non-Production of Records	80.15	-	-	-	80.150
7	Others	323.16	13,740.844	-	-	14,064.004
8	Irregularities	2,209.49	-	-	-	2,209.49
A	HR/Employees related irregularities	985.30	-	-	-	985.30
B	Procurement related irregularities	6,457.83	-	-	-	6,457.83

C	Management of Accounts with Commercial Banks	40,560.15	-	-	-	40,560.150
9	Value of Money and service delivery issues	99.91	2,010.564	-	-	2,110.474
	TOTAL	1,169,838.59	16,650.607	20,311.35	24,278.56	1,231,079.49

The FAO Wing issued sixty (60) Audit Reports. Details of breakup according to type of audit are as under:

Sr. No.	Description	No. of Reports				Total
		DGA (FG)	DGA (F&I)	DGA (CC&E)	DGA (SSN)	
1	Audit Reports	1	1	5	2	9
2	Special Audit Reports	-	-	3	-	3
3	Performance Audit Reports	-	-	-	-	-
4	Foreign Aided Project	25	-	16	7	48
5	IT/IS Report	-	-	-	-	-
6	Environment Audit Report	-	-	-	-	-
7	Special Studies Reports	-	-	-	-	-
8	Certification Audit Report/ Forensic Reports	-	-	-	-	-
	TOTAL	26	1	24	9	60

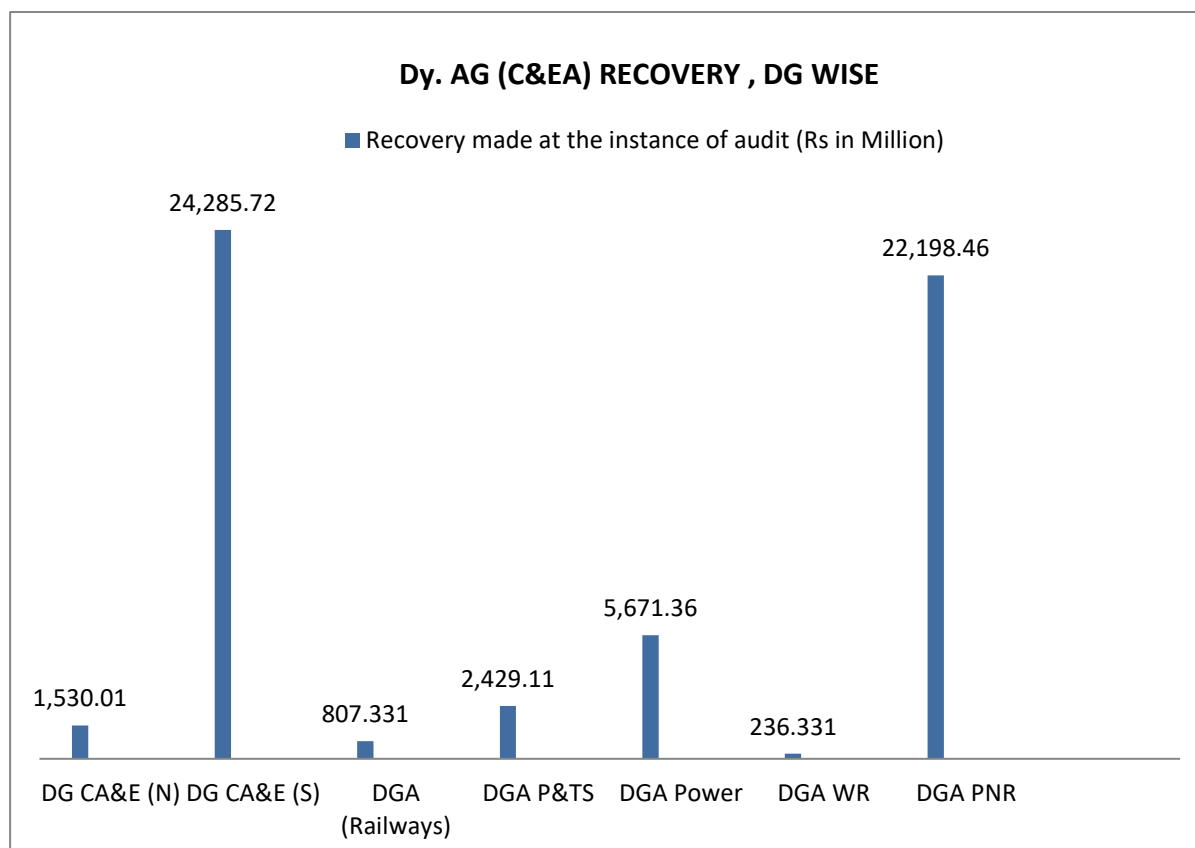
II. Corporate and Energy Audit (C&EA) Wing

C&EA Wing comprises seven field audit offices (FAOs) dealing with Authorities/Bodies and Public Sector Enterprises. These seven FAOs are Director General Corporate Audit & Evaluation North, Director General Corporate Audit & Evaluation South, Director General Audit Petroleum and Natural Resources, Director General Audit (Power), Director General Audit (Water Resources), Director General Audit Postal and Telecommunication Services, and Director General Audit Railways.

Details of total amount audited by the C&EA Wing, recoveries made at the instance of audit and total amount placed under audit observations have been given in the table below:

(Figures in Million)

Sr. No.	Description	DG CA&E (N)	DG CA&E (S)	DGA Railways	DGA P&TS	DGA Power	DGA WR	DGA PNR
1	Total amount audited	1,112,676.71	2,079,487.641	303,171	259,055.000	192,801	286,137.000	9,090,232.47
2	Recovery made at the instance of audit	1,530.010	24,285.724	807.331	2,429.105	5,671.362	236.331	22,198.458
3	Amount placed under audit observations	637,194.72	2,319,011.302	208,315.44	73,936.562	5,412,867.09	294,261.646	1,103,622.56



The breakup of the amounts placed under audit observations are given in the table that follows:

(Figures in Million)

Sr. #	Description	DG CA&E (N)	DG CA&E (S)	DGA Railways	DGA P&TS	DGA Power	DGA WR	DGA PNR
1	Violation of Rules and regulations as well as principle of propriety and probity in public operations.	357,039.15	-	113,062.27	320.261	1,429,344.71	30,232.469	104,981.11
2	Reported cases of fraud, embezzlement, thefts and misuse of public resource.	1,148.42	7,296.849	1,006.74	2,583.681	256.36	-	-
3	Accounting Errors	8,038.40	-	233.94	-	18.04	-	9,149.00
4	Weaknesses of internal control systems.	-	-	80,608.86	862.592	68,609.40	15,060.970	85,703.82
5	Recoveries and overpayments	83,562.842	-	3,834.81	2,715.273	2,045,670.99	239,012.030	886,037.83
6	Non-production of record	2,618.38	347.96	67.86	-	-	-	-
7	Others	184,787.54	2,001,002.81	9,500.96	67,454.755	1,868,967.59	9,956.177	17,750.80
8	Irregularities	-	-	-	-	-	-	-
A	HR/Employees related irregularities	-	5,858.482	-	-	-	-	-
B	Procurement related irregularities	-	1168,199.886	-	-	-	-	-
C	Management of Accounts with Commercial Banks	-	50,776.85	-	-	-	-	-
9	Value of Money and service delivery issues	-	85,528.465	-	-	-	-	-
	Total	637,194.732	2,319,011.302	208,315.44	73,936.562	5,412,867.09	294,261.646	1,103,622.56

The C&EA Wing issued eighty (80) Audit Reports. Details of breakup according to type of audit are as under:

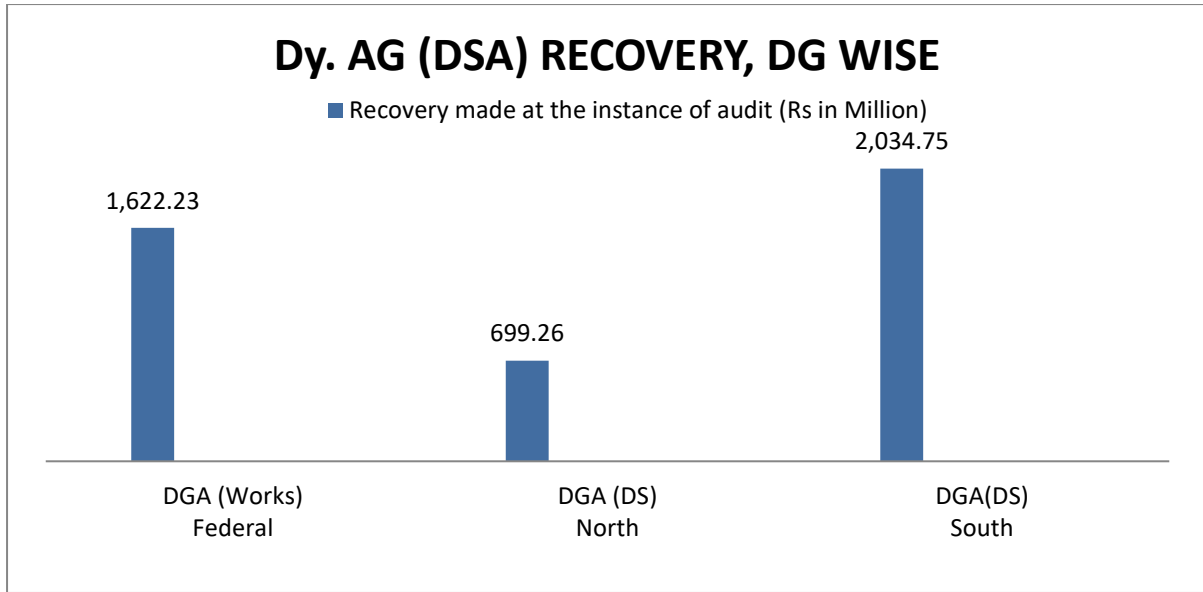
Sr. #	Description	DG CAE (N)	DG CAE (S)	DGA Railways	DGA P&TS	DGA Power	DGA WR	DGA PNR	Total
1	Audit Reports	3	3	1	2	1	1	2	13
2	Special Audit Reports	5	-	-	1	3	-	3	12
3	Performance Audit Reports	1	-	2	1	1	-	1	6
4	Foreign Aided Project Reports	3	-	-	-	20	15	-	38
5	IT/IS Report/Forensic Audit Reports	-	-	1	1	-	-	-	2
6	Environment Audit Report	-	-	-	-	-	-	-	-
7	Special Study Reports	-	2	1	-	2	-	-	5
8	Certification Audit Report	2	-	-	-	-	-	-	2
9	Forensic Audit Report	-	-	-	1	-	-	1	2
Total		14	5	5	6	27	16	7	80

III. Defense Services Audit (DSA) Wing

DSA Wing comprises of three Field Audit Offices (FAOs) dealing with Defense Division and its attached Departments and Federal Government Audit (Works). These three FAOs are Director General Audit Defense Services (South), Director General Audit Defense Services (North), and Director General Audit Federal Works. The details of total amount audited by the DSA Wing, recoveries made at the instance of audit and total amount placed under audit observations have been given in the table below:

(Figures in Million)

Sr. No.	Description	DGA (Works) Fed	DGA (DS) North	DGA (DS) South	Total
1	Total Amount Audited	394,299.319	805,357.664 US 196.618	79,720.638	1,279,377.621 US 196.618
2	Recovery Made at the Instance of Audit	1,622.235	699.255	2,034.746	4,356.236
3	Amount placed under Audit Observations	746,761.035	317,087.580 US 160.655 Euro 3.237	43,055.635	1,106,904.25 US 160.655 Euro 3.237
TOTAL		1,142,682.586	1,123,144.499 US 357.334 Euro 3.237	124,811.019	2,390,638.10 US 357.334 Euro 3.237



The breakup of the amounts placed under audit observation are given in the table that follows:

(Figures in Million)

Sr. No.	Description	DGA(Works) Fed	DGA (DS) North	DGA(DS) South	Total
1	Violation of rules and regulations and violation of principles of propriety and probity public operation.	475,496.386	250,691.840 US 58.561 Euro 3.237	30,312.092	
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-	-	-	-
3	Accounting Errors	-	12.380	-	
4	Weaknesses of internal control Systems	233,263.129	379.642	9.70	
5	Recoveries and over payments	38,001.520	65,758.691 US 102.094	9,034.658	
6	Non-Production of Record	-	182.125	-	
7	Others	-	62.902	3,699.185	
Total		746,761.035	317,087.580 US 160.655 Euro 3.237	43,055.635	

The DSA Wing issued twenty five (25) Audit Reports. Details of breakup according to type of audit are as under:

Sr. No.	Description	DGA (Works) Fed	DGA (DS) North	DGA(DS) South	Total
1	Audit Reports	1	1	1	3
2	Special Audit Reports	2	-	-	2
3	Performance Audit Reports	2	-	1	3
4	Foreign Aided Project Report	11	-	-	11
5	Special Studies Report	-	2	1	3
6	Forensic Audit Reports	-	3	-	3
Total Audit Reports		16	6	3	25

IV. Revenue Receipt Audit and Special Sectors Audit (RRA &SSA) Wing

RRA & SSA Wing comprises of two Field Audit Offices (FAOs) dealing with Federal Board of Revenue (Inland Revenue & Customs). These two FAOs are Director General Audit Inland Revenue & Customs (South), and Director General Audit Inland Revenue & Customs (North), Lahore.

The details of total amount audited by the Wing, recoveries made at the instance of audit and total amount placed under audit observations have been given in the table below:

(Figures in Million)

Sr. No.	Description	DGA, IR&C (North)	DGA, IR&C (South)	Total
1	Total amount audited	3,537,428.34	2,645,531.660	6,182,960.00
2	Recovery made at the instance of audit	1,982.766	21,821.036	23,803.802
3	Amount placed under audit observation	99,614.135	325,860.725	425,474.86
Total		3,639,025.24	2,993,213.42	6,632,238.66

The breakup of the amounts placed under audit observations are given in the table that follows:

(Figures in Million)

Sr. No.	Description	DGA, IR&C (North)	DGA, IR&C (South)	Total
1	Violation of rules and regulations as well as principles of propriety and probity in public operations.	1,174.58	622.58	1,797.16
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	147.85	263.41	411.26
3	Accounting errors	-	-	-
4	Weakness of internal controls	74,504.13	324,972.70	399,476.83
5	Recoveries and overpayments	-	-	-
6	Non-production of record.	-	-	-
7	Others	23,789.61	-	23,789.61
TOTAL		99,616.17	325,858.69	425,474.86

The RRA&SSA Wing issued seven (07) Audit Reports. Details of breakup according to type of audit are as under:

Sr. No.	Description	DG Audit IR&C, Lahore	DG Audit, IR&C, Karachi	TOTAL
1	Audit Report	1	-	1
2	Special Audit Reports	1	-	1
3	Performance Audit Report and others	2	-	2
4	Foreign Aided Project	1	-	1
5	Special Studies	-	2	2
	Total Audit Reports	5	2	7

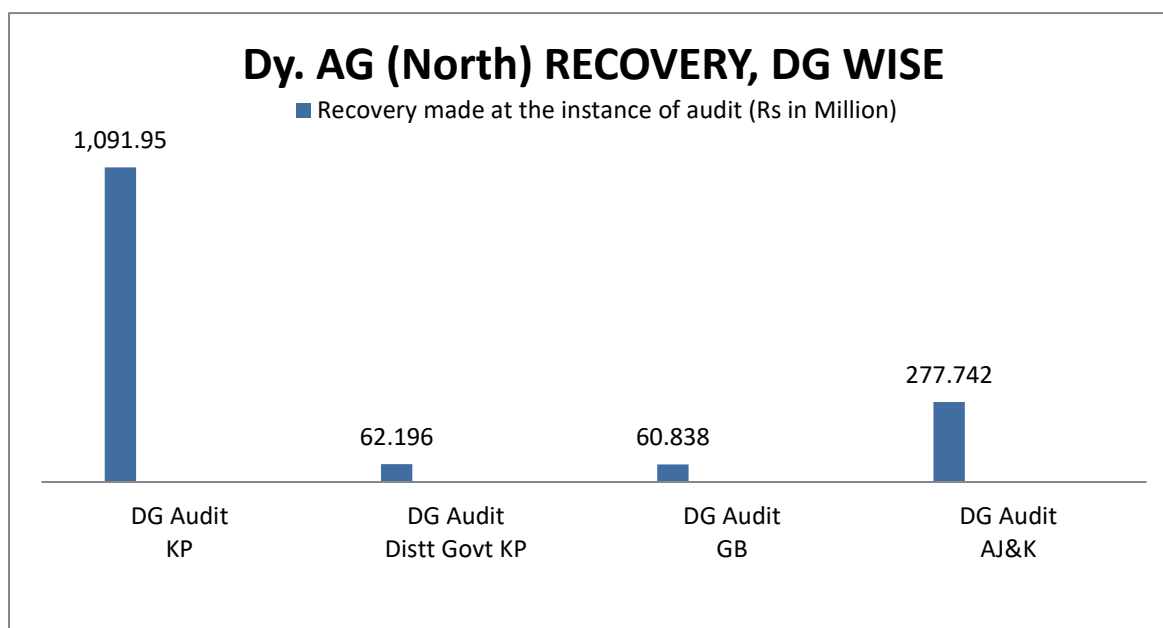
V. Dy. AG North Wing-KP, GB and AJ&K

Dy. AG North Wing comprises of four Field Audit Offices (FAOs) which are Director General Audit KP, Director General Audit (District Govt.) KP, Director General Audit (GB) and Director General Audit (AJ&K).

The details of total amount audited by the Dy. AG North Wing, recoveries made at the instance of audit and total amount placed under audit observations have been given in the table below;

(Figures in Million)

Sr. No.	Description	Figures relating to					
		DG Audit AJ&K		DG Audit Distt Govt KP	DGAudit GB	DG Audit KP	Total
		Exp Audit	RRA				
1	Total amount audited.	61,522.00	8,500.00	628,747.072	119,084.00	10,075.00	827,928.07
2	Recovery made at the instance of audit.	277.742	-	62.196	60.838	1,091.945	1,492.721
3	Amount placed under audit observation.	91,666.50	13,533.42	55,695.998	107,517.00	25,268.911	293,681.83
	Total	153,466.24	22,033.42	684,505.266	226,661.838	36,435.86	1,123,102.62



The breakup of the amounts placed under audit observations are given in the table that follows:

(Figures in Million)

Amount placed under audit observation:							
Sr. No.	Description	DGA AJ&K		DGA (DG) KP	DGA GB	DGA KP	Total
		Exp Audit	RRA				
1	Violations of rules and regulations and violation of principles of propriety and probity public operation	2,634.730	-	13,071.19	26,890.00	2,965.959	45,561.879
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-	-	55.673	-	524.043	579.716
3	Accounting Errors	-	-	8,788.295	-	-	8,788.295
4	Weakness of Internal Control system	-	-	1,941.800	6,523.00	-	8,464.80
5	Recoveries and overpayments	4,276.873	12,374.863	10,028.900	2,181.00	20,954.767	49,816.403
6	Nonproduction of records	2,754.901	1,158.554	102.910	-	56.901	4,073.266
7	Others	-	-	21,707.230	71,923.00	767.241	94,397.47
Total		9,666.504	13,533.417	55,695.998	107,517.00	25,268.911	188,481.91

The Dy. AG North Wing issued one hundred four (104) Audit Reports. Details of breakup according to type of audit are as under:

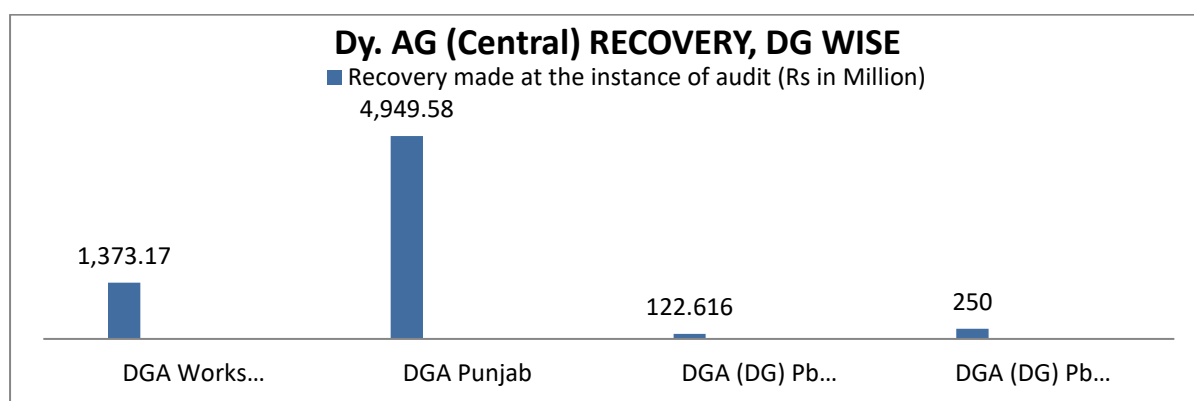
Sr. No.	Description	No of Reports relating to				Total
		DGA KP	DGA (DG) KP	DGA GB	DGA AJ&K	
1	Audit Reports	2	35	2	1	40
2	Special Audit Reports	5	1	1	1	8
3	Performance Audit Reports	2	1	1	2	6
4	Foreign Aided Projects	33	2	2	5	42
5	IT/IS Audit Report	-	1	-	-	1
6	Environment Audit Report	-	-	-	-	-
7	Special Studies Report	-	1	-	1	2
8	Thematic Audit Report	-	1	-	1	2
9	Citizen Participatory Audit	-	2	1	-	3
Total Audit Reports		42	44	7	11	104

VI. Dy. AG Central Wing-Punjab

Dy. AG (Central) Wing comprises of four Field Audit Offices (FAOs) which are Director General Audit Punjab, Director General Audit (District Government) (North), Director General Audit (District Govt.) (South) and Director General Audit Works.

The details of total amount audited by the Dy. AG Central Wing, recoveries made at the instance of audit and total amount placed under audit observations have been given in the table below: (Figures in Million)

Sr. #	Description	DGA Works (P)	DGA Punjab	DGA (DG) Pb (N)	DGA (DG) Pb (S),	Total
1	Total amount audited	357,709.00	838,510.00	43,876.99	203,450.79	1,443,546.78
2	Recovery made at the instance of audit	1,373.168	4,949.579	122.616	250.00	6,695.363
3	Amount placed under audit observations	19,416.00	385,474.64	7,758.34	365,391.93	778,040.91



The breakup of the amounts placed under audit observations are given in the table that follows:

(Figures in Million)

Sr #	Description	DGA Works (P)	DGA Punjab	DGA (DG) Pb (N)	DGA (DG) Pb (S),	Total
1	Violation of Rules and regulations as well as principle of propriety and probity in public operations.	24,641.06	17,817.09	-	215,119.44	257,577.59
2	Reported cases of fraud, embezzlement, thefts and misuse of public resource.	47.634	305.63	201.13	113.03	667.42
3	Accounting Errors/Management of accounts in commercial Banks	-	3,611.52	9.56	-	3,621.08
4	Recoveries and overpayments	34,727.286	113,631.98	-	86,829.91	235,189.18
5	Non-production of record	-	12,977.34	44.92	15,817.68	28,839.94
6	HR/Employees related irregularities	-	8,395.62	2,145.89	-	10,541.51
7	Value for Money and Service delivery issues	-	6,644.42	9.55	-	6,653.97
8	Performance related Irregularities	-	154,749.16	-	-	154,794.16
9	Financial matters	-	17,173.03	-	-	17,173.03
10	Works related irregularities	-	4,727.64	-	-	4,727.64
11	Procurement related irregularities	-	-	2,180.19	-	2,180.19
12	Poor contract management	-	-	26.29	-	26.29
13	Internal control weakness	-	-	3,140.49	-	3,140.49
14	Others	58.901	45,441.21	-	47,511.88	93,011.99
	Total	59,474.88	385,474.64	7,758.02	365,391.94	812,752.51

The Dy. AG Central Wing issued forty-eight (48) Audit Reports. Details of breakup according to type of audit are as under:

Sr #	Description	DGA Works (P)	DGA Punjab	DGA (DG) Pb (N)	DGA (DG) Pb (S),	Total
1	Audit Reports	1	2	2	4	9
2	Special Audit Reports	2	2	1	-	5
3	Performance Audit Report	-	-	2	1	3
4	Foreign Aided Project Report	16	10	-	-	26
5	IT/IS Report	-	-	-	-	-
6	Special Studies Report	-	1	1	1	3
7	Thematic Audit Report	-	2	-	-	2
	Total Audit Report	19	17	6	6	48

VII. Dy. AG South Wing-(Sindh and Balochistan)

Dy. AG (South) Wing comprises of four Field Audit Offices (FAOs) which are Director General Audit Sindh, Director General Audit (Local Council) Sindh, Director General Audit Balochistan, and Director General Audit (Local Council) Balochistan.

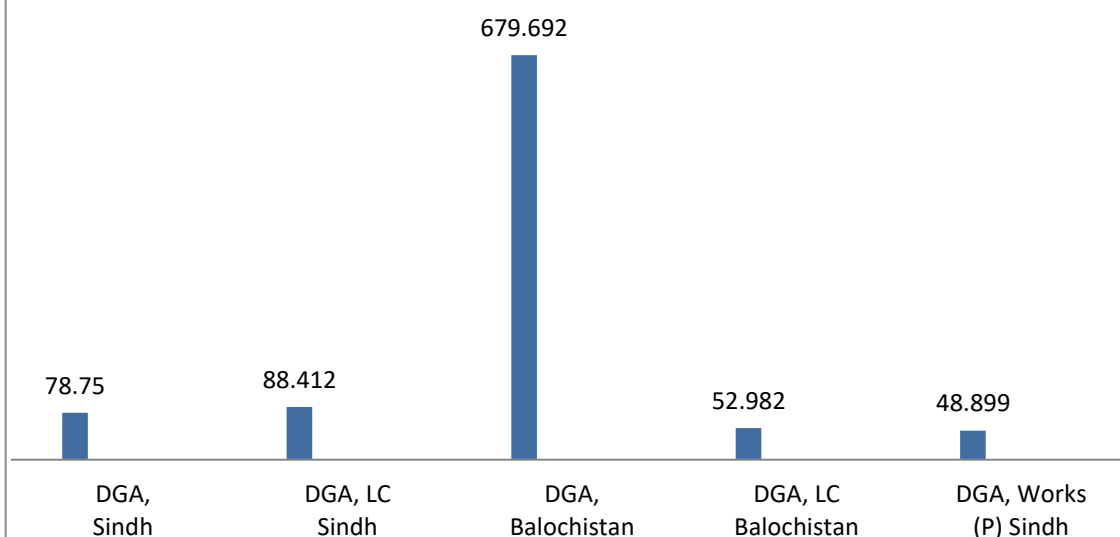
The details of total amount audited by the Dy. AG South Wing, recoveries made at the instance of audit and total amount placed under audit observations have been given in the table below:

(Figures in Million)

Sr. #	Description	DGA, Sindh	DGA, LC Sindh	DGA, Balochistan	DGA, LC Balochistan	DGA, Works (Provincial) Sindh	Total
1	Total amount audited	1,137,990.427	143,226.203	149,005.994	9,751	134,711.263	1,574,684.89
2	Recovery made at the instance of audit	78.750	88.412	679.692	52.982	48.899	948.735
3	Amount placed under audit observation	1,118,508.510	169,725.354	48,935.540	2,621.40	53,578.311	1,393,369.12

Dy. AG (South) RECOVERY, DG WISE

■ Recovery made at the instance of audit (Rs in Million)



The breakup of the amounts placed under audit observations are given in the table that follows:

(Figures in Million)

Sr. #	Description	DGA, Sindh	DGA, LC Sindh	DGA, Balochistan	DGA, LC Balochistan	DGA, Works (Provincial) Sindh	Total
1	Violation of rules and regulation and violation of principle of propriety and probity in public operations.	-	1,164.961	32,673.737	240.885	-	34,079.583
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	14,033.863	-	25.744	5.826	-	14,065.43
3	Accounting Errors	-	-	-	-	-	-
4	Weaknesses of Internal Control Systems	-	9,008.577	-	615.126	-	9,623.70
5	Recoveries and overpayments	-	137,286.293	12,936.441	203.152	-	150,425.89
6	Non-production of record.	207,492.026	-	629.327	81.701	-	208,203.05
7	HR related irregularities	37,494.729	-	-	-	230.274	37,725.00
8	Procurement related irregularities	82,630.338	-	-	-	37,963.121	120,593.46
9	Management of accounts with commercial banks related	36,975.906	-	-	-	157.427	37,133.33

Sr. #	Description	DGA, Sindh	DGA, LC Sindh	DGA, Balochistan	DGA, LC Balochistan	DGA, Works (Provincial) Sindh	Total
10	Value for money and service	13,654.857	-	-	-	821.595	14,476.45
11	Others	726,220.791	22,265.523	2,670.291	1,474.71	14,405.894	767,037.21
	Total	1,118,502.510	169,725.35	48,935.540	2,621.40	53,578.311	1,393,363.12

The Dy. AG South Wing issued fifty-five (55) Audit Reports. Details of breakup according to type of audit are as under: -

Sr. No.	Description	DGA, Sindh	DGA, LC Sindh	DGA, Balochistan	DGA, LC Balochistan	DGA, Works (Provincial) Sindh	Total
1	Audit Report	1	1	1	1	1	5
2	Special Audit Reports	2	-	9	-	2	13
3	Performance Audit Reports	-	1	1	1	1	4
4	Foreign Aided Project Report	18	-	7	-	5	30
5	IT/IS Report	-	-	-	-	-	-
6	Environment Audit Report	-	-	-	-	-	-
7	Special Studies Report	-	2	1	-	-	3
	Total	21	4	19	2	9	55

Audit Management Information System AMIS

DAGP being the Supreme Audit Institution of the Country has a critical role in improving Public Financial Management (PFM) systems through ensuring transparency and accountability and thereby contributing to good governance in the country. Audit Management Information System AMIS was conceived and initiated for building capacity of DAGP through use of technology, training of human resource and hiring of experts from the market to enable DAGP to play its desired role.

The project will benefit DAGP and the Government by:

- i. Digitizing the whole end to end audit execution and management process in the DAGP, through effective use of IT systems in conducting various types of audits.
- ii. Ensuring that all audit related working papers, reports, data, evidence and follow up actions are automated and interlinked for easy and quick access and retrieval.
- iii. Enabling comprehensive Performance Reporting capability to compare the performance of either all or part of any Audit Plan with the system.
- iv. Digital Interface with PAC secretariat.

Performance monitoring mechanism to be established under AMIS would reflect:

- i. Planned vs actual time for any audit.
- ii. The number of audits at any stage (e.g. completed) by Month
- iii. The number of live audits at the end of each month.
- iv. The achievements of key milestones by audit team/FAO
- v. The achievements of key dates/milestones by audit Universe
- vi. Number of overdue actions on audit observations
- vii. Overdue milestones/key dates for audit
- viii. Upcoming PAC meetings and number of paras that will be discussed
- ix. Status of PAC directives.

JOURNEY TOWARDS IMPACT AUDIT

Department of Auditor-General of Pakistan (DAGP) has embarked upon the latest genre of audit known as impact audit. Impact audits are aimed at determining impact of initiatives or programs. Specially, impact audit focuses on determining the outcome results attributable to an initiative, defined as a new program or recent change to an existing program. It answers cause and effect questions about the outcome results attributable to an initiative by separating other contributing factors or variables, and what is the adequacy of the results.

It focuses on goals/objects to be achieved by the project/program while determining the real-world outcomes of a project or policy and identify areas where improvements can be made. Unlike traditional performance audit, impact audit does not have criteria. With regard to condition there are two sub-elements: condition with and condition without. Condition with represents level of performance achieved with the initiative. Condition without represents the level of performance that would have occurred in the absence of the initiative. The difference between condition with and condition without is the impact of the intervention.

The methodology of Impact Audit include the ‘how part’ including information collected and analyzed ranging from comparison of target and achievements, percentages, trend analysis, ratios, questionnaire, interviews, scrutiny of monitoring reports etc may be carried out. Techniques like difference-in-differences method and regression analysis is also used. The audit findings are be co-related with Project/Program objectives and described in scope of audit impact coupled with a critical review of audit findings and comments on the actual outcomes of the Project/Program.

Outcomes of impact audit on whether Project/Program has achieved its stated objective/deliverables or otherwise is also commented upon. Further, it covers well substantiated and practical recommendations corresponding to the program objectives/outcomes.

The Department of Auditor-General of Pakistan assigned following Impact Audit to the Field Audit Offices:-

Sr.No	Name of FAO	Impact Audit
1	DGA Works Provincial Lahore	Pilot Urban Rehabilitation & Infrastructure Improvement Project (Phase-II), Walled City of Lahore Authority, Lahore
2	DGA (IR&C) North, Lahore	Impact Audit of “FASTER”
3	DGA (Punjab), Lahore	P.D Punjab Zavar-e-Taleem Program
4	DGA (Power), Lahore	Net Energy Metering Initiative in IESCO & LESCO
5	DGA (Water Resources), Lahore	PD, GolenGol Hydro Power Project alongwith CE/PD, GolenGol Hydro Power Project (108 MW) WAPDA, Chitral

6	DGA (Railways), Lahore	Up gradation/ Renovation of Railway Stations
7	DGA (P&TS), Lahore	Impact Audit of USF Project “Broadband Sustainable Development Program –Khyber Lot (Bsd/Lot22a-Khyber/2017)
8	DGA Local Govt. The Punjab (North), Lahore	District Education Authority Lahore (Insaf Afternoon School Program)
9	DGA (P&NR), Lahroe	Development Scheme No. 842 “Energy for All”
10	DGA Local Govt. the Punjab (South), Multan	City Hospital Toba Tek Singh
11	DGA KP, Peshawar	Impact Audit of SehatSahulat Card in Peshawar
12	DGA Local Govt KP Peshawar	Impact Audit of utilization of PTC Fund by District Education Officer (M&F) in District Kohat
13	DGA (GB)	Building & Roads GB (Economic Transformation Initiative)
14	DGA (AJ&K)	Backyard Poultry Production for Women in AJ&K
15	DGA (CC&E), Islamabad	Punjab Emergency Services Department (Rescue 1122)
16	DGA (SSN), Islamabad	Poly Technical Institutes established by Workers Welfare Board Khyber Pakhtunkhwa
17	DGA (Federal Govt), Islamabad	Introduction of online services in Excise and Taxation Department, Islamabad
18	DGA (Works) Federal, Islamabad	(Impact Audit - Dengue Control in Islamabad Capital Territory) by CDA Health Directorate
19	DG (CA&E) North, Islamabad	Punjab Skill Development Fund
20	DGA Sindh, Karachi	Component 1.2 Malir Area road & Public spaces enhancements
21	DGA (Local Govt.), Sindh, Karachi	Managing Director Sindh Solid Waste Management Board, Karachi
22	DG (CA&E), South, Karachi	Upgradation of Berthing facility for Boats at Gwadar - Rs.135 million
23	DGA (IR&C), South, Karachi	FBR Headquarter, Islamabad and its field offices (Fully Automated Sales Tax E-Refund
24	DGA Works Sindh, Karachi	Electrification of Off-Grid areas through Solar Technology in Schools & Villages
25	DGA (Balochistan), Quetta Director Audit Works Balochistan, Quetta Director Audit (Local Govt.) Balochistan	Digibizz Freelancing & Entrepreneurship Programme-Phase I under Science and Information Technology Department. Assistant Director Local Government, Loralai

HINGOL NATIONAL PARK

Balochistan, a province nestled in the untamed embrace of Pakistan, boasts stunning landscapes with majestic mountains, expansive deserts, and serene coastal shores. The beauty of the region, illuminated by vibrant sunsets, is matched by the resilience of its



people, who warmly welcome visitors to explore their rich culture. The inhabitants of Balochistan, known for their deep sense of honor and pride, seamlessly integrate their way of life with the land, finding harmony in the rhythms of nature. As one traverses this enchanting province, they not only witness breathtaking scenery but also immerse themselves in the essence of its people, their traditions, and their enduring fortitude—a testament to the enduring allure of nature and the indomitable spirit of its inhabitants.

Hingol National Park, a mesmerizing tapestry of nature's grandeur, unfolds across the vast expanse of Balochistan, Pakistan. This sprawling sanctuary, the largest national park in the country, is a testament to the untamed beauty that the region harbors. As the golden sun stretches its rays over the rugged landscape, Hingol comes to life with an array of colors and textures, a living canvas painted by the skilled hand of time.

Enveloped by the Hingol River, the park's heart beats with an ecological rhythm that resonates through its diverse ecosystems. Towering cliffs, weathered by eons of wind and rain, stand sentinel over the arid plains below. Hidden within the folds of these ancient rocks lie traces of prehistoric life, whispering tales of a time long before humanity's footsteps graced these grounds.



Venturing deeper into Hingol, the landscape shifts dramatically. Vast stretches of mangrove forests fringe the coastline, creating a delicate dance between land and sea. Against the backdrop of cerulean waters, these resilient trees stand as guardians of the delicate balance between terrestrial and marine life. The coastal magic extends to the hauntingly beautiful Princess of Hope, a natural rock formation that captures the imagination with its regal silhouette.



In the heart of this wilderness, where time seems to stand still, lies the Hinglaj Mata temple—a spiritual oasis surrounded by the rugged embrace of nature. Pilgrims from diverse backgrounds traverse the rocky paths to seek solace and blessings, adding a cultural layer to the park's rich tapestry.

As the sun sets over Hingol, casting an ethereal glow upon the landscape, one can't help but feel a profound connection to the primal forces that have shaped this sanctuary. Hingol National Park, with its diverse ecosystems, ancient history, and spiritual resonance, stands as a testament to the awe-inspiring wonders that nature and time can craft together.

In the context of Hingol National Park, it's noteworthy that the site has undergone an audit by the Auditor-General of Pakistan. This audit, a practical aspect of parliamentary oversight, plays a crucial role in evaluating the management and financial aspects of preserving this natural asset. As an essential part of responsible governance, the audit ensures that allocated resources are utilized efficiently for the conservation and upkeep of Hingol National Park. This intersection of natural significance and parliamentary scrutiny highlights a commitment to both preserving the park's ecological richness and maintaining transparency in its management.



TARBELA DAM

Ensnared within the rugged embrace of Pakistan's terrain, Tarbela Dam emerges as a monumental sentinel, a harmonious blend of human ingenuity and the enchanting forces of nature. Proudly positioned on the Indus River, this colossal structure weaves a narrative that intertwines history, engineering brilliance, and the sublime beauty of its surroundings.



In the annals of history, Tarbela Dam stands as a monumental achievement, conceived to harness the untamed flow of the mighty Indus River. Its inception dates back to the early 1960s when the need for water resources and power generation spurred the visionaries of that era to embark on an ambitious endeavor. The result is a towering edifice that not only quenches the thirst of arid lands but also electrifies the region with its hydroelectric power.



As one approaches Tarbela Dam, the sheer scale of the structure commands reverence. The colossal concrete walls rise with stoic determination, holding back the indomitable force of the river. The reservoir, created by this engineering marvel, stretches across the horizon, reflecting the azure sky and mirroring the splendor of the surrounding hills.

The history of Tarbela Dam is etched into its very core, as each layer of concrete tells a story of determination, collaboration, and the pursuit of progress. The dam not only stands as a bulwark against the surging river but also symbolizes the resilience of a nation working in harmony with its environment.

Beyond its utilitarian role, Tarbela Dam is a spectacle of serene beauty. The shimmering expanse of the reservoir is a haven for migratory birds, adding a touch of wildlife to the panoramic canvas. The hills surrounding the dam are adorned with a tapestry of greenery, a stark contrast to the ruggedness that characterizes much of the region.



Standing on the dam's vantage point, one can witness the ebb and flow of life around Tarbela. Fishermen cast their nets into the deep waters, their boats silhouetted against the setting sun. Villages along the reservoir's edge thrive, sustained by the life-giving waters held in check by the dam.

As twilight descends, gracefully ushering the sun beyond the horizon, Tarbela Dam undergoes a magical metamorphosis into an enchanting realm. The dam's lights twinkle to life, imparting a gentle radiance that dances upon the waters beneath. In this fleeting moment, the union of engineering prowess and natural splendor unfolds like a symphony, echoing the whispers of history and promising a sustainable future. Tarbela Dam, standing tall in its grandeur, is more than a reservoir of water and power; it becomes a reservoir of dreams, aspirations, and the unyielding spirit of a nation.



The Auditor-General of Pakistan regularly undertakes the crucial responsibility of conducting audits for Tarbela Dam. This meticulous examination ensures transparency, accountability, and adherence to financial protocols in the management of this monumental engineering feat. The scrutiny by the Auditor-General plays a pivotal role in upholding the integrity of operations, assuring that the resources dedicated to Tarbela Dam are utilized efficiently and in accordance with established standards. As the custodian of financial vigilance, the Auditor-General contributes to maintaining the dam's functionality as a beacon of responsible governance, safeguarding not only its structural integrity but also the trust invested in the responsible custodians of this national treasure.

Operational Targets for Audit Year 2023-24

OAGP - Operational Targets 2023-24								
Sr. #	FAO	Certification Audit	FAP Audit	Performance Audit	Regularity Compliance Audit	Special / Environment / IS Audit/Forensic Audit/Thematic Audit/CPA/ Impact Audit	Special Study	Total Planned
Deputy Auditor-General (CA&E)								
1	DG (CA&E), Islamabad	2	4	3	58	2	-	69
2	DG (CA&E), Karachi	-	-	1	39	1	1	42
3	DG Audit (WR), Lahore	-	24	1	55	1	1	82
4	DG Audit Power, Lahore	-	20	1	70	4	1	96
5	DG Audit P&TS, Lahore	1		3	2	3	1	10
6	DG Audit Railways, Lahore	33	1	1	45	3	-	83
7	DG Audit (P&NR), Lahore	7	-	1	34	1	-	43
Deputy Auditor-General (DA)								
8	DG Audit (DS), Rawalpindi	2	-	-	318	1	-	321
9	DG Audit (DS), Karachi	3	-	1	131	-	1	136
10	DG Audit Works (Federal), Islamabad	1	15	1	126	7	-	150
Deputy Auditor-General (FAO)								
11	DG Audit (FG), Islamabad	03	46	01	244	09	1	304
12	DG Audit(F&I), Islamabad	01	0	0	63	2	1	67
13	DGA Climate Change & Environment	03	22	0	55	2	0	82
14	DG Audit (SSN) Islamabad	0	9	0	93	0	0	102
Deputy Auditor-General (SSA & RRA)								
15	DG Audit (IR&C), Lahore	1	1	1	160	3	-	166
16	DG Audit (IR&C), Karachi	1	-	-	172	2	1	176
Deputy Auditor-General (Central)								
17	DG Audit Punjab, Lahore	2	12	2	356	5	1	378
18	DG Audit Works, Lahore	1	16	1	151	3	0	172
19	DG Audit North, Lahore	39	0	1	172	2	0	214
20	DG Audit South, Multan	127	9	4	312	3	4	459
Deputy Auditor-General (North)								
21	DG Audit, KP, Peshawar	2	53	2	197	1	-	255
22	DG Audit (GB), Gilgit	2	2	-	219	-	-	223
23	DGA(DG) KP, Peshawar	35	2	1	502	2	1	543
24	DGA(AJ&K), Muzaffarabad	1	2	2	317	4	1	327
Deputy Auditor-General (South)								
25	DG Audit Sindh, Karachi	2	26	2	600	8	-	638
26	DG Audit (LC), Sindh, Karachi	-	-	-	295	2	1	298
27	DGA Works, Sindh	-	8	2	200	1	-	211
28	DG Audit Balochistan, Quetta	1	9	1	518	3	-	532
29	DG Audit (LC) Balochistan, Quetta	-	-	-	300	1	1	302

PAC، وزارت قانون کے آڈٹ اعتراضات کا جائزہ

ہر ماہ ڈی اے سی لازمی کریں، چیئر مین پی اے سی کی سیکرٹری قانون کو ہدایت

اداروں کی کارکردگی کا جائزہ لیتے ہیں، فیصلہ سازی میں مداخلت نہیں کرتے، آڈیٹر جنرل

اسلام آباد (نامہ نگار خصوصی) پبلک اکاؤنٹس کمیشن کا اجلاس بدھ کو پارلیمنٹ ہاؤس میں پی اے سی کے چیئر مین نور عالم خان کی زیر صدارت ہوا۔ اجلاس میں کمیشن کے ارکان مشاہد حسین سید، احمد حسن ڈیہر، سید حسین طارق، ڈاکٹر ملک مختار احمد، برجیس طاہر، شاہدہ اختر علی، عامر طلال گوپاٹنگ، ڈاکٹر اریش کمار، ڈاکٹر محمد افضل ڈھانڈلہ ڈاکٹر نثار (باقی صفحہ 4 بقیہ نمبر 68)

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PAC

اوصاف

احمد چیمہ اور وجیہ فرسیت متعلقہ سرکاری اداروں کے افسران نے شرکت کی۔ اجلاس میں وزارت قانون و انصاف اور وزارت خارجہ کے 20-2019 کے آڈٹ اعتراضات کا جائزہ لیا گیا۔ آغاز میں چیئر مین نور عالم خان نے پی اے سی بلوچستان کے چیئر مین اور اراکین صوبائی اسمبلی کا خیر مقدم کیا۔ وزارت قانون و انصاف کے آڈٹ اعتراضات کے جائزے کے دوران چیئر مین پی اے سی نے باقاعدگی سے ڈی اے سی نہ کرنے پر برہمی کا اظہار کیا اور انہوں نے وزارت قانون و انصاف کے سیکرٹری کو ہدایت کی کہ ہر ماہ ایک مرتبہ ڈی اے سی لازمی کریں انہوں نے ہدایت کی کہ تمام وزارتوں اور ڈویژنز کو یہ ہدایت جاری کی جائے۔ پی اے سی کے ارکان نے وزارت قانون کے زائد بجٹ کے حوالے سے کہا کہ رقم لے کر خرچ نہ کرنا یہ وزارت کی کارکردگی پر سوالیہ نشان اور بدانتظامی کی نشاندہی کرتا ہے۔

Auditors 'detect' Rs33b misappropriation in EOBI

PAC panel seeks probe, record from NAB, FIA at next meeting

● **IRSHAD ANSARI**
ISLAMABAD

Auditors have told a sub-committee of the Public Accounts Committee that they have uncovered irregularities and misappropriation to the tune of Rs33 billion in the Employees Old-Age Benefits Institution (EOBI).

The PAC sub-committee directed the National Accountability Bureau (NAB) and the Federal Investigation Agency (FIA) to submit reports regarding probes into alleged financial irregularities in EOBI at the next meeting. The PAC sub-committee met with its convener Senator Mushahid Hussain Syed in the chair.

The PAC sub-committee has also decided to write a letter to the National Bank on the issue of disbursement of Rs33 billion under the head of pensions by the EOBI.

Audit officials told the committee that suspicious payments to the tune of Rs33 billion was made by EOBI under the head of pensions from January 2009 to June 2018, and the sum was disbursed through the National Bank of Pakistan, Tameer Microfinance Bank and Bank Al-Falah.

The committee asked the NAB and the FIA to submit reports regarding the probe into the irregularities in the EOBI, including misappropriation in the pur-

chase and sale of properties including the purchase of land on Multan Road, Lahore.

The committee also took notice of the fact that an agreement was signed between EOBI and Primaco in 2007 for completing a project within time as per the contract.

The sub-committee observed that the contract was given at higher rates, resulting in an overpayment of Rs892 million, but the project has not been completed yet.

The PAC panel stressed the need for transparency and accountability in EOBI's financial affairs

FIA officials told the committee that investigation into the matter has been completed and the final challan will be submitted in the court in May.

The PAC panel stressed the need for transparency and accountability in EOBI's financial affairs and vowed to take necessary action to ensure that the institution operates per established rules and regulations.

During the meeting, the EOBI chairperson told the committee that digitised records of the Tameer Microfinance Bank and Bank Al-Falah have been submitted. But audit officials said that the large amount in question was paid through the National Bank.

وزارتوں میں چیف انٹرنل آڈیٹر کی اسامیاں تشکیل دینے کی سفارش

اسامیاں تشکیل نہ دینے دینا پبلک فنانشل مینجمنٹ ایکٹ 2019 کی خلاف ورزی

انٹرنل آڈٹ نظام کے لئے پالیسی بورڈ اور آڈٹ پالیسی بنائی جائے: آڈیٹر جنرل

اسلام آباد (ایس ایم زمان) آڈیٹر جنرل پاکستان نے وفاقی وزارتوں میں چیف انٹرنل آڈیٹر کی اسامیاں تشکیل دینے کی سفارش کی ہے، آڈیٹر جنرل نے وفاقی وزارتوں میں انٹرنل آڈٹ نظام کے لئے پالیسی بورڈ اور آڈٹ پالیسی بنانے کی سفارش کی ہے، آڈیٹر جنرل (باقی صفحہ 4 نمبر 10)

سفارش

بقیہ نمبر 10

کے مطابق پبلک فنانشل مینجمنٹ ایکٹ 2019 کے تحت 18 ماہ کے اندر وفاقی وزارتوں میں چیف انٹرنل آڈیٹر کی اسامیاں تشکیل دینا تھیں، ہر وزارت کا چیف انٹرنل آڈیٹر وزارت کے پرنسپل اکاؤنٹنگ آفیسر کے ماتحت کام کرے گا، ہر وزارت انٹرنل آڈٹ پالیسی بورڈ بنائے گی جو آڈٹ پالیسی تشکیل دیگا، آڈیٹر جنرل کے مطابق پبلک فنانشل مینجمنٹ ایکٹ جولائی 2019 سے لاگو ہے تاہم دو سال گزرنے کے باوجود وفاقی وزارتوں نے چیف انٹرنل آڈیٹر کی اسامیاں تشکیل دیں نہ ہی آڈٹ پالیسی بورڈ بنایا گیا جس نے وزارت اور ماتحت محکموں کے لئے آڈٹ پالیسی بنانی ہے، آڈیٹر جنرل نے چیف انٹرنل آڈیٹر کی اسامیاں تشکیل نہ دینے کو پبلک فنانشل مینجمنٹ ایکٹ 2019 کی خلاف ورزی قرار دیا ہے۔

پاکستان بھر میں سات ہزار شہری جائیدادوں میں بے ضابطگیاں

اے جی پی کی فرائزنگ رپورٹ میں 77 ارب روپے سے زیادہ کی حیران کن رقم کا انکشاف

ملک بھر میں 7143 اربن پارٹیز، ایف آئی اے کو فرائزنگ آڈٹ کے نتائج کی کاپی دیدی گئی

اسلام آباد (قاسم عباسی) اے جی پی کے ایک فرائزنگ آڈٹ نے پاکستان بھر میں سات ہزار سے زائد شہری جائیدادوں میں بے ضابطگیاں ظاہر باقی صفحہ 5 نمبر 12

بقیہ بے ضابطگیاں 12

کی ہیں جن میں 77 ارب روپے سے زیادہ کی حیران کن رقم شامل ہے۔ سپریم کورٹ نے گزشتہ سال وفاقی تحقیقاتی ایجنسی (ایف آئی اے) کو ہدایت کی تھی کہ وہ متروکہ وقف املاک بورڈ (ای ٹی بی) کے پراپرٹی پوسٹس میں مبینہ بے ضابطگیوں سے متعلق آڈیٹر جنرل آف پاکستان (ای جی پی) کی رپورٹ پر کارروائی کرے۔ عدالت عظمیٰ نے ڈی جی ایف آئی اے کو بورڈ کی جائیدادیں کلیئر کرانے کے لیے آپریشن شروع کرنے کی بھی ہدایت کی تھی جن پر ناجائز قبضہ کیا گیا ہے۔ اس فرائزنگ آڈٹ کی نگرانی ون مین کمیشن برائے اقلیتی حقوق نے کی تھی جیسا کہ پاکستان کی سپریم کورٹ نے حکم دیا تھا۔ وفاقی آڈٹ کے نتائج کے مطابق پاکستان بھر میں 7143 اربن پارٹیز ہیں جن میں سنگین بدعنوانی اور بے ضابطگیاں کی گئیں۔ مزید معلوم ہوا کہ ایف آئی اے کو فرائزنگ آڈٹ کے نتائج کی کاپی بھی دی گئی ہے۔ چیئر مین ون مین کمیشن ڈاکٹر محمد شعیب سڈل نے ای ٹی بی اربن پراپرٹیز اور زرعی زمینوں کے فرائزنگ آڈٹ فائنڈنگز (فیئر - 1 اور 11) کے نفاذ کی صورتحال کا جائزہ لینے کے لیے چیئر مین متروکہ وقف املاک بورڈ سید حبیب الرحمن گیلانی، ایڈیشنل ڈائریکٹر جنرل فیڈرل انویسٹی کمیشن ایجنسی (ایف آئی اے) بشارت شہزاد، آڈیٹر جنرل آف پاکستان (وفاقی آڈٹ) کے سینئر افسران وغیرہ کے ساتھ میٹنگ کی۔ ون مین کمیشن نے خاص طور پر غیر قانونی طور پر قبضہ کی گئی جائیدادوں کی بازیابی اور زرعی زمینوں اور شہری املاک کے بتایا کرائے کے حوالے سے سپریم کورٹ کے احکامات پر عملدرآمد کی ست رفتار پر شدید تشویش ظاہر کی۔ کمیشن نے سیکرٹری وزارت مذہبی امور، چیئر مین ای ٹی بی، اور ای ٹی بی کے ذوق افسران کی سطح پر ان جائیدادوں سے متعلق ہزاروں زیر التوا فیصلوں کو تیزی سے حتمی شکل دینے پر بھی زور دیا۔

اے جی پی آفس میں ڈے کیئر سنٹر کا افتتاح

اسلام آباد (سٹاف رپورٹر) آڈیٹر جنرل آفس میں خواتین ملازمین کی سہولت کے لیے ڈے کیئر سنٹر کا افتتاح کر دیا گیا ہے۔ سنٹر کا افتتاح آڈیٹر جنرل آف پاکستان محترم محمد اجمل گوندل نے کیا۔ اس موقع پر ایڈیشنل آڈیٹر جنرل ون مقبول احمد گوندل بھی ہمراہ تھے۔ ڈے کیئر سنٹر کا قیام اے جی پی کی خصوصی ہدایات پر عمل میں لایا گیا ہے۔ سنٹر کے قیام کا مقصد دفتر میں کام کرنے والی خواتین کو مناسب، محفوظ اور صحت مند ماحول کی فراہمی ہے۔ ڈے کیئر سنٹر میں تمام تر جدید سہولیات فراہم کی گئی ہیں جن میں بچوں کے لیے سٹڈی ایریا اور مطالعہ کا مواد، پلے ایریا، ایل ای ٹی وی اور انٹرنیٹ کی سہولیات شامل ہیں۔ محمد اجمل گوندل نے افتتاح کے موقع پر کہا کہ اے جی پی کا محکمہ خواتین کو بااختیار بنانے، مساوات اور کام کرنے کا بہترین ماحول کی فراہمی پر یقین رکھتا ہے۔

پبلک اکاؤنٹس کمیٹی: بغیر رولز اور ڈس کر اینس اور ان کی تفصیلات طلب

آڈیٹر جنرل پاکستان دفتر کا دورہ، ہم وہ فیصلے کر رہے ہیں جو پچھلے تیس سال میں نہیں ہوئے، نور عالم خان

اسلام آباد (نامہ نگار) پبلک اکاؤنٹس کمیٹی نے آڈیٹر جنرل آف پاکستان سے رولز کے بغیر کام کرنے والے اور آڈٹ نہ کرانے والے اداروں کی تفصیلات طلب کر لیں، کمیٹی نے آڈیٹر جنرل آف باقی صفحہ 6 نمبر 31

بقیہ پبلک اکاؤنٹس کمیٹی 31

پاکستان کے دفتر کے دورے کے موقع پر آڈٹ حکام کی بریفنگ کو سراہا، اس موقع پر چیئرمین کمیٹی نور عالم خان نے ریمارکس دیے کہ ہم وہ فیصلے کر رہے ہیں جو پچھلے تیس سال میں نہیں لیے گئے، ہر جگہ سے پریشر آتا ہے لیکن جو قانون کہتا ہے ہم وہ کرتے ہیں، جو ادارہ اور اتھارٹی آڈٹ حکام کے ساتھ تعاون نہیں کرتی ہمیں بتائیں، کوئی قانون سے بالاتر نہیں، کچھ اداروں کا آڈٹ نہیں دیکھا ان کا صحیح آڈٹ کروائیں، ڈریس کسی سے بھی نہیں کیونکہ ہم ملک کے لئے کام کرتے ہیں، اگر کوئی افسر یا ادارہ آپ کو ڈرا رہا ہے ہمیں بتائیں ہم آپ کے ساتھ کھڑے ہوں گے، اس موقع پر اجلاس میں آڈیٹر جنرل آف پاکستان محمد اجمل گوندل نے تفصیلی بریفنگ دی، چیئرمین کمیٹی نے کہا کہ کتنے ایسے ادارے ہیں جن کے رولز نہیں بنے، فرائزک آڈٹ میں کیوں سال لگتے ہیں، آپ کی فیم بہت اچھی ہے لیکن ہمیں اس کو اور بہتر کرنے کی ضرورت ہے جیسے پی اے سی کو ہم بہتر کرنے کی کوشش میں ہیں، اجلاس کے آخر میں آڈیٹر جنرل آف پاکستان کی جانب سے چیئرمین کمیٹی نور عالم خان کو اعزازی شیلڈ بھی پیش کی گئی، کمیٹی ارکان نے آڈیٹر جنرل آفس کی لائبریری کا دورہ بھی کیا۔

FWO housing project contract in violation of rules: AGP

Audit report says PC-1 based on lump sum rates instead of detailed quantities

By Malik Asad

ISLAMABAD: The Auditor General of Pakistan (AGP) has objected to an award of a housing project worth Rs14.7 billion by the Capital Development Authority (CDA) to the Frontier Works Organisation in violation of the Public Procurement Regulatory Authority (PPRA) rules.

According to the CDA audit report for the year 2021-22, the civic body flouted the rules in the award of the project and awarded it to the FWO even though the latter had no experience in housing projects.

The audit report said that the CDA was

granted a one-time exemption by the Cabinet Division to bypass the PPRA rules on the recommendation of the regulatory authority's board.

It stated that a Memorandum of Understanding (MoU) between CDA, the Naya Pakistan Housing and Development Authority (NPHDA), and the FWO for the execution of the housing project on an Escalation Payment Certificate (EPC) basis was signed on August 4, 2021.

The Special Project Directorate of the CDA awarded the work on the EPC basis with an agreed amount of Rs13.4bn. The completion period was two years, it said, adding that CDA issued a revised acceptance letter and increased the EPC from 13.4bn to 14.7bn.

The audit observed that the PC-1 of the project was "approved for an amount of Rs15.3bn by the CDA and the Development Working Party (DWP) wherein it was provided that the project would be executed"

through the FWO.

The CDA and DWP had no mandate to decide whether or not the project would be executed through the FWO, the report said, adding that the FWO did not possess any expertise in housing projects either.

It further observed that the PC-1 was not based on detailed quantities and rates instead lump sum per square feet cost was provided. The auditor noted that the MoU between CDA and FWO was signed on April 8, 2021, while the exemption from the PPRA rules was granted on April 16. "It showed that CDA took [the] decision in the anticipation of the approval."

As per the audit report, CDA could have gotten better rates had it floated the tender and opted for a competitive process. It recommended a thorough probe into this matter and holding the CDA officials accountable.

In a related development, a contractor of CDA lodged a complaint with the Islamabad

High Court (IHC) against the high-ups of the civic agency for awarding projects without inviting tenders, even for mega projects.

Chaudhry Ghulam Raza contended before the court that a few weeks back he exchanged some "harsh words" with the CDA officials over the matter, and in retaliation the CDA blacklisted all firms belonging to him and his relatives.

"Furthermore they even banned our entry on the CDA premises and stopped our previous liabilities in the Finance Directorate so we don't have the resources to fight them in court," the applicant added.

The application stated that the officers also implicated him along with others in a "false case" in order to teach him a lesson and the matter was pending in a trial court in Islamabad. The petitioner claimed that the local police at the behest of the CDA were targeting his son and relatives. He requested the IHC chief justice to order an inquiry into this matter to ensure justice.

Pakistan Post Office Department

AGP highlights Rs3.5bn irregularities

ISLAMABAD: The Auditor General of Pakistan (AGP) has raised audit observation amounting to Rs3.5 billion during the audit of the Pakistan Post Office Department.

The AGP in its audit report on the accounts of the postal sector audit year 2021-22 has pointed out irregularities of Rs815.950 million related to procurement and management of accounts with commercial banks, Rs112.47 million related to cases of fraud, embezzlement and misappropriation, Rs386 million to value for money and service delivery issues and receivables of Rs1.28 billion.

During the audit of PPOD for the year 2020-21, it was observed that in 12 formations, the management detected 28 cases of

fraud, misappropriation, embezzlement of government money and dacoity involving Rs54 million on account of saving bank payment, pension payment, value payable articles, utilities bills collection and motor vehicle tax collection.

It was observed that the department did not complete the disciplinary actions against the officers/officials involved in these cases, the amount was also not recovered. During the audit of PPOD for the year 2020-21 it was observed that in three formations, an amount of Rs40 million was fraudulently withdrawn through fake signatures of pensioners by the concerned GPO staff.

Further, in some cases, it was also observed that

applications and affidavits against which payment were made, were not signed by the pensioners and pensions for the same period was paid on different dates using fake names and signatures.

In some cases, the arrears of pensions were shown as paid to pensions without fulfilment of the codal formalities.

It was observed that six formations of PPOD incurred an expenditure of Rs141.45 million on account of printing of stationery and forms from M/s Pakistan Post Foundation without obtaining the rates from M/s Printing Corporation of Pakistan in violation of instruction, therefore, the expenditure incurred in this account was held irregular.—TAHIR AMIN

Irregularities cost PR a whopping Rs72bn: AGP

ABDUL RASHEED AZAD
ISLAMABAD: The Auditor General of Pakistan (AGP) has pointed out an estimated financial loss of Rs72 billion to Pakistan Railways (PR) owing to mismanagement, irregularities, excess expenditures, non-recovery and extra consumption of fuel like matters, revealed the audit report on the account of the PR for the year 2021-22.

The report finds that encroachment of PR land has caused a financial loss of Rs24.16 billion, non-adjustment of suspense balance Rs10.03 billion, and excess expenditures on over and above the allocated budget costed Rs7.37 billion.

Moreover, non-recovery of damages on account of non-production of sleepers and long ties caused financial loss of Rs6.29 billion to the PR, irregular mutation of land valuing cost Rs4.75 billion to the PR, and non-recording of acquired liability on account of interest and exchange risk premium on foreign loan cost Rs4.11 billion.

The AGP report further

said that the PR suffered financial losses worth Rs3.40 million on account of non-recovery of the PR's receivables, double booking of federal government investment on replacement account amounting to Rs3.4 billion, extra consumption of fuel costed Rs1.77 billion, procurement of substandard material caused Rs1.42 billion financial losses, and blockage of capital due to unnecessary procurement of material caused financial losses of Rs1.3 billion.

The PR suffered a financial loss of Rs863 million owing to the defective agreement with the National Logistics Cell (NLC). The PR suffered Rs837 million in financial losses owing to theft and misappropriation of material, Rs582.5 million losses recorded due to non-disposal of scrap, and additionally, PR suffered financial losses of over Rs2 billion due to fraudulent payments, irregular utilisation of Public Sector Development Program (PSDP) funds, over staffing, and unauthorised deposits of PR earning into private banks.

On account of the above observations, the AGP has advised the PR management to effectively control PR-owned lands by taking required legal action against the encroachers. Reinforced recovery policy for speedy realisation of receipts such as lease and rental charges. Investigate incidents such as excess consumption of fuel and take remedial measures. Well-planned procurement policy along with the execution of works is also required to avert financial losses, theft, embezzlements and fraud like incident thoroughly investigated with fixing responsibility on the relevant officials.

The AGP has also advised the PR's top management to take timely disciplinary actions against the person involved in the non-production of record, must immediately stop depositing the PR's earning in private banks, strictly observe PPRA rules, replace substandard material, improve management, ensure disposal of PR scrap, and strengthening of management and financial control.

Documenting economy,
broadening tax base

AGP expresses concern over FBR's failure

SOHAIL SARFRAZ

ISLAMABAD: The Auditor General of Pakistan (AGP) has expressed serious concern over the Federal Board of Revenue's failure to document the economy, registration of high economic activity and gradually broaden the tax base by the inclusion of all informal sectors under the tax net.

This has been stated by
> P 10 Col 1

AGP expresses concern

> from page 1

the Auditor General of Pakistan (AGP) in its new report on "Broadening the Tax Base" for 2021-22.

The report revealed that the FBR was unable to register 363,990 holders of commercial and industrial connections of electricity paying annual bills in excess of Rs50,000, liable to be compulsory registered under the Income Tax Ordinance, 2001.

According to the analysis of the AGP, 78,186 manufacturers having turnover of taxable supplies of more than Rs5 million or utilities bills more than Rs0.80 million per annum were liable to be compulsory registration under the Sales Tax Act, 1990 but the FBR failed to do so.

The scrutiny of third-party data revealed that 363,990 persons falling under the jurisdiction of the FBR were not registered with income tax, despite the fact that they fall under the prescribed limit for compulsory registration.

On the basis of scrutiny of the FBR's data, the AGP was of the view that the Inland Revenue field formations of the FBR are not making any significant effort

to fulfil their statutory obligation to broaden the tax base for income and sales tax.

The FBR is not scrutinizing data from third parties such as utility bills and proof of payment of provincial taxes on agricultural land and income in order to register potential taxpayers or identify taxable income, the AGP stated.

The FBR is not following up with its own notices to persons liable to compulsory registration and payment of tax under the income and sales tax laws.

The FBR is not scrutinizing income tax returns to identify persons liable to be registered under the Sales Tax Act and vice versa. The FBR has also failed to register persons having high economic activity liable to be registered under the tax laws.

The FBR has also been unable to conduct digitisation of the tax system which was also slow and ineffective.

The FBR has also failed to initiate legal proceedings and pursue the BTB cases booked by the FBR on high economic activity liable to be registered under the tax laws, the AGP report added.

AGP terms charging of Neelum Jhelum Surcharge after Dec 2018 unjustified

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Terming the charging of Neelum Jhelum Surcharge to the consumers after December 2018 as unjustified, the Auditor General of Pakistan has recommended return/adjustment of Rs.5.816b in consumers' forthcoming electricity bills.

The Neelum Jhelum Surcharge collected after December 28, 2018, the date of taking over of the NJP by WPADA, is violation of the decision of Economic Coordination Committee (ECC) of the Cabinet and may be returned to the eligible consumers/adjusted in their forthcoming electricity bills, said the Auditor General of Pakistan in its report. The cost of 969-megawatt run of the river Neelum-Jhelum Hydropower Project (NJHP) had increased from the initial estimates of Rs 130b in 2007 to Rs500b in 2018. The surcharge was imposed in 2007 for financing of NJHP with a sunset clause of Dec 31, 2015. However due to delay and

cost overrun of the project the Re 0.10/unit surcharge was twice extended for a total of 30 months until July 1, 2018. The Economic Coordination Committee (ECC) of the Cabinet in its decision No.ECC-53/6/2021, dated February 19, 2021 removed Neelum Jhelum Sur-

**AGP recommends
return/adjustment
of Rs5.81 billion in
consumers' forthcoming
electricity bills**

charges (NJS) already imposed on electricity consumers @ Re.0.10 / unit for development of Neelum Jhelum Project from the date of taking over all units of Neelum Jhelum Projects by WAPDA.

In various DISCOs, the Neelum Jhelum Surcharge amounting to Rs.5,816.39

million was imposed on electricity bills of the consumers from December 18, 2018 to June 30, 2021. Subsequently the same was not adjusted in their forthcoming electricity bills. The violation of ECC decision had caused over billing to the consumers to the tune of Rs.5,816.39 million. According to details, HESCO had charged NJ surcharge of Rs 1214.62 million, MEPCO Rs 1,421 million, PESCO Rs 1,808.49 million, QESCO Rs 792.28 million and SEPCO Rs 580 million. According to the audit report, non-adherence to the ECC decision resulted into unjustified charging of Neelum Jhelum Surcharge amounting to Rs 5,816.39 million to the consumers up to the Financial Year 202-21. The matter was taken up with the management in July to September to October 2021 and reported to the Ministry in September and December 2021. The DAC in its meeting held in January, 2022 directed the PESCO management to implement ECC decision without further delay.

پی آئی اے لندن آفس میں بدانتظامی، اربوں کا نقصان

مسافروں کا سامان چوری ہونے سے 2 ارب 71 کروڑ جرمانوں کی مد میں ادا ہوئے

آڈیٹر جنرل کی رپورٹ میں ذمہ داروں سے رقم وصول کرنے کی سفارش کی گئی

کراچی (سٹاف رپورٹر) آڈیٹر جنرل نے قومی | انکشاف کیا ہے، جس کے باعث پی آئی اے کو ایئر لائن کے لندن آفس میں مالی بے ضابطگیوں کا | اربوں روپے کا نقصان (باقی صفحہ 3 نمبر 6)

بقیہ نمبر 6 | پی آئی اے / جرمانے

ہوا ہے۔ ذرائع کے مطابق قومی ایئر لائن کے لندن دفتر کی بدانتظامی اور بے ضابطگیوں کی وجہ سے قومی خزانے کو 2 ارب 71 کروڑ سے زائد کا نقصان ہو چکا ہے۔ آڈیٹر جنرل کی رپورٹ میں بتایا گیا ہے کہ 2017ء سے 2021ء تک قومی ایئر لائن کے عملے کی غفلت کے باعث دو ارب سے زائد کا نقصان ہوا۔ رپورٹ میں کہا گیا کہ ناقص منصوبہ بندی اور ملازمین کی غفلت سے قومی ایئر لائن کو 2 ارب 71 کروڑ روپے جرمانوں کی مد میں ادا کرنا پڑے۔ رپورٹ کے مطابق دو ارب سے زائد جرمانے مسافروں کا دوران سفر اور ایئر پورٹس پر سامان گم اور چوری ہونے کے نقصانات کی مد میں ادا کیے گئے۔ رپورٹ میں قومی خزانے کو نقصان پہنچانے والے افراد کے خلاف کارروائی اور ذمہ داروں سے رقم وصول کرنے کی سفارش کی گئی ہے۔