



DEPARTMENT OF THE  
AUDITOR-GENERAL OF  
PAKISTAN

# ANNUAL REPORT

2023-2024



**Serving the nation by promoting accountability, transparency and good governance in the management and use of public resources for the citizens of Pakistan.**



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## Message from Auditor-General of Pakistan



As we conclude another year, SAI Pakistan remains dedicated to its mission of promoting good governance and accountability in Pakistan. In a world characterized by rapid change and increasing complexity, our organization has adapted and evolved to meet the evolving challenges and opportunities.

We have continued to enhance our audit methodologies, incorporating innovative techniques and leveraging technology to improve efficiency and effectiveness. The decision that Department of the Auditor-General of Pakistan (DAGP) to incorporate impact audits into its auditing paradigm is a significant step forward. By evaluating the effectiveness and outcomes of government programs, the DAGP is not only ensuring financial accountability but also contributing to better governance and public service delivery.

In line with INTOSAI P-12, our commitment to citizen-centric auditing has also been a cornerstone of our approach, as we believe that the voices of the people are essential for ensuring that public resources are utilized responsibly.

Additionally, the DAGP's efforts to consolidate upon innovations introduced within the department through Audit Management Information System (AMIS) demonstrate its commitment to continuous improvement and staying at the forefront of auditing practices. We have invested in training and development to equip our audit teams with the skills and knowledge needed to deliver high-quality audits.

We believe that our success is inextricably linked to the satisfaction and trust of our stakeholders. We are committed to providing exceptional reports/services that meet their needs and exceed their expectations. By fostering strong relationships and actively seeking feedback, we strive to ensure existence and operation of an effective financial public management system in the country.

As we look ahead, we are committed to building on our successes and addressing emerging challenges. We will continue to innovate, adapt and learn to ensure that SAI Pakistan remains a trusted and effective partner in promoting good governance in Pakistan.

**(Muhammad Ajmal Gondal)**  
Auditor-General of Pakistan

# KEY HIGHLIGHTS

## 2023-2024

### RETURN ON INVESTMENT

Return on each rupee government invests in us

# 29:1



- Total Audit Recoveries : Total Budget
- Rs. 224.835 Billion : Rs. 7.88 Billion
- This means that for every rupee spent on audit, Rs.29/- are recovered by Ministries/Divisions on the basis of recommendations made 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 (WGPD)
- Working Group on Audit of Extractive Industries (WGEI)



Audit Reports Prepared

## 440



Total Accounts/Financial Statements Certified

## 243



Foreign Aided Projects/Donor's Projects Audited

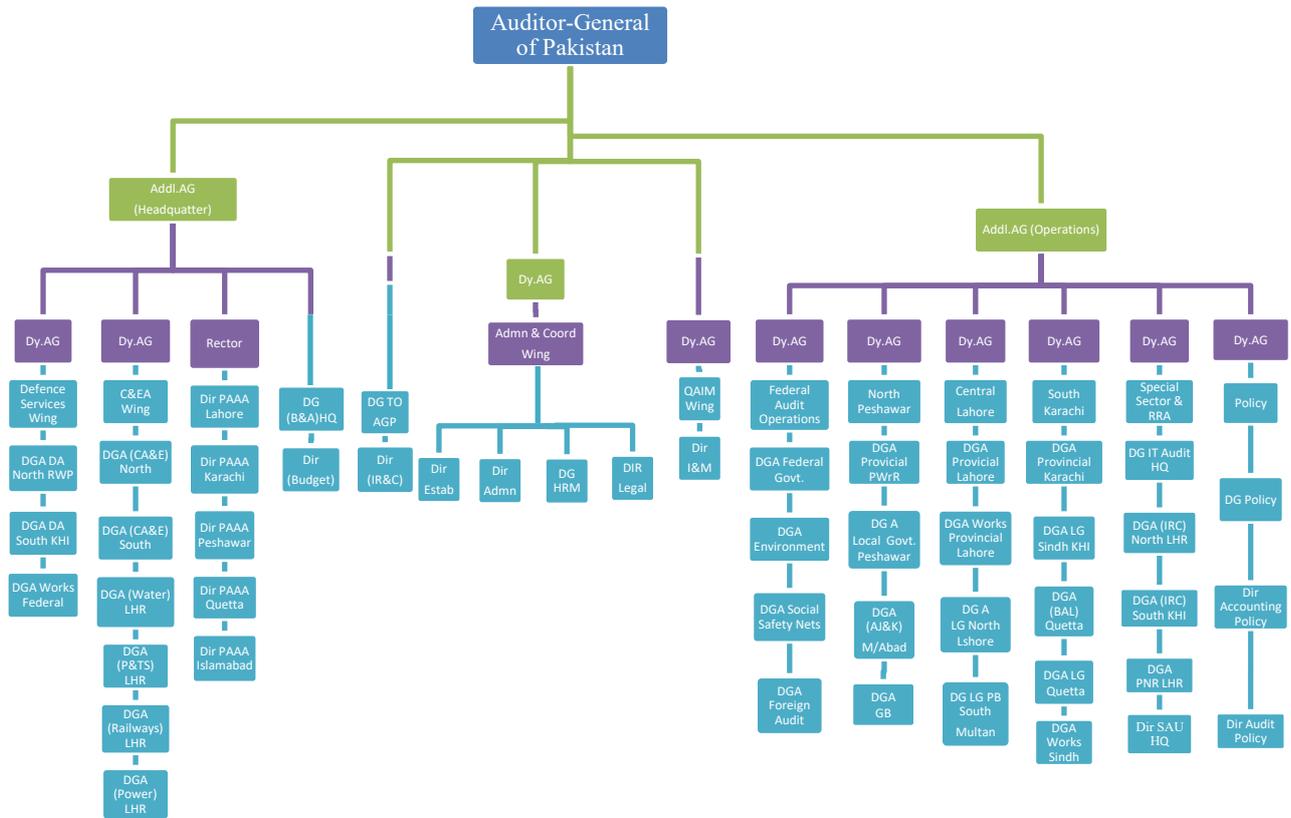
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### AMIS CONFIGURED

- 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



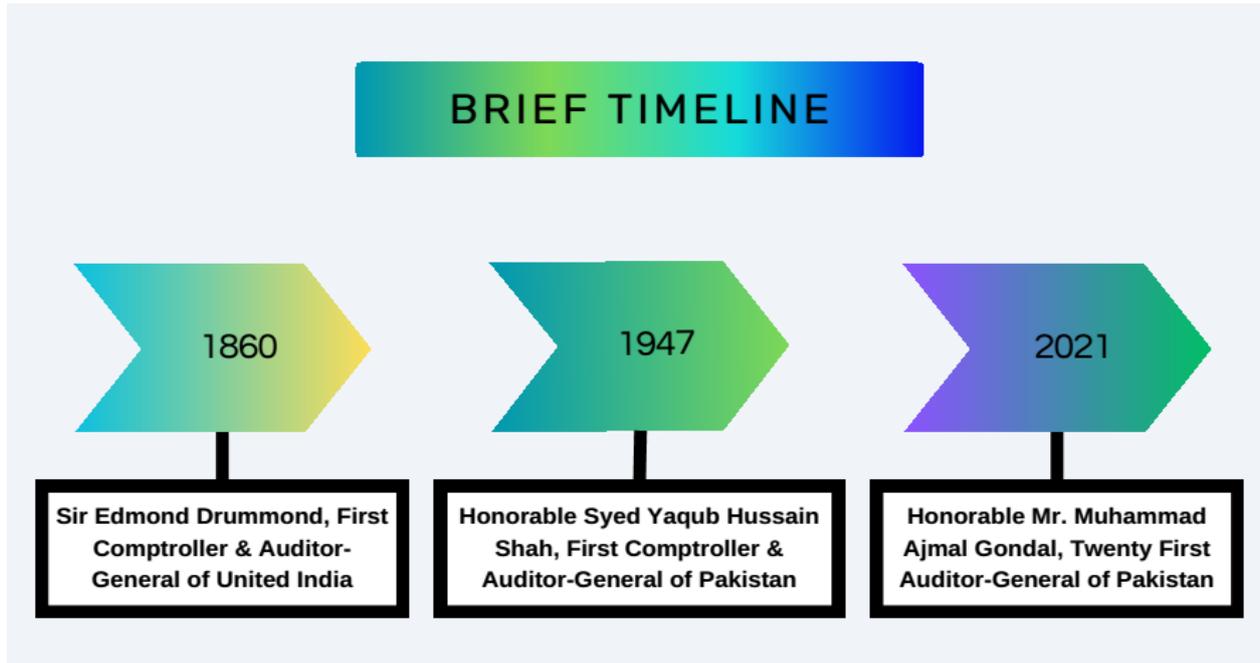
# Organogram



- C&EA - Corporate & Energy Audit
- Dy. AG - Deputy Auditor General
- DGA – Director General Audit
- F&I – Foreign & International
- HQ – Headquarters
- IR&C – Inland Revenue & Customs
- IR – International Relations
- I&M – Inspection & Monitoring
- KHI- Karachi
- LHR- Lahore
- LG-Local Govt
- PWR-Peshawar
- PAAA- Pakistan Audit and Accounts Academy
- P&NR- Petroleum and Natural Resources
- P&TS- Postal and Telecommunication Services
- QA&IM- Quality Assurance Inspection & Monitoring
- SSN- Social Safety Net

**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.**

## An Overview



SAI Pakistan stands at the heart of public accountability, with a legacy that extends deep into the 19<sup>th</sup> century. During the pre-independence era, foundational financial codes and public financial management manuals were established, laying the groundwork for robust financial oversight in the region. Since Pakistan's independence, SAI has held a constitutional status, safeguarding its role in ensuring transparency and fostering accountability within government operations.

Pakistan's system of financial control, modeled after the Westminster framework, involves four key institutions: the Parliament, the Treasury, the Principal Accounting Officer (PAO), and the Department of the Auditor-General. Among these, the Auditor-General plays a pivotal role in ensuring transparency over the use of public resources.

According to the Constitution of the Islamic Republic of Pakistan, both Parliament and Provincial Assemblies possess the authority over the allocation of public funds from the Federal and Provincial Consolidated Funds and Public Accounts. The office of the Auditor-General ensures this control, thereby acting as a critical conduit for legislative oversight and safeguarding the interests of the public. Empowered by the Constitution and supported by subsidiary legislation, the Auditor-General is responsible for delivering independent and objective assessments of governance processes, enhancing the capacity of legislative bodies to oversee government operations.

The Auditor-General of Pakistan derives his authority from the Constitution of 1973. Article 170(2) of the Constitution mandates the Auditor-General to audit the accounts of Federal Government ministries, divisions, and their attached departments, autonomous and semi-autonomous organizations, as well as Provincial departments, district and local governments, and their subsidiaries. DAGP assists in executing this critical function, ensuring comprehensive oversight of public financial management across all levels of government. The Auditor-General holds a non-extendable fixed term of four years and is supported by two Additional Auditors General and 10 Deputy Auditors General.

## **Organization of the DAGP**

There are 29 Field Audit Offices (FAOs) within the DAGP with clearly defined audit jurisdiction of 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 (OPs & HQs). 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 (QAIM) are the other cross-cutting Wings with responsibility for personnel management and quality assurance & internal audit respectively.

### **Personnel**

The number of Inter Departmental Cadre Officers of the AGP at present is 603 and support staff is 3,386. 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 competitive process 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 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.

### **Administration & Coordination:**

#### **(i) HRM Wing:**

##### **1. Introduction**

HRM wing took multiple initiatives and carried out human resource development related activities throughout the year to streamline the processes of training for human resource of the department as well as for the employees of other organizations. HRM continuously improves training policies to modernize the training 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.

## **2. Implementation of Training Criteria 2023**

The HRM Wing introduced Training Criteria in July, 2023 for the Department of the Auditor-General of Pakistan. It is a comprehensive document containing detailed guidelines to apply for all types of trainings and study programmes, both inland and abroad.

There were 50 approved disciplines in which employees of DAGP can pursue different study programmes. During the year 2023-24, three new disciplines; i.e. “Data Science”; “Artificial Intelligence”; and “Climate Change” have been added in the list of approved priority areas of study with the approval of the Auditor-General of Pakistan.

## **3. Language Courses**

The Auditor-General of Pakistan has pursued language certifications courses from National University of Modern Languages in Arabic, Chinese, French and Portuguese Languages. An incentive has also been added in this regard that if any officer successfully completes the certification after passing the relevant exam, the expenses incurred to pursue the courses will be reimbursed.

## **4. Meetings of Scholarship Scrutiny Committee**

During 2023-24, the SSC convened Nine (9) meetings and recommended nearly 48 cases for grant of NOCs. Such study programmes included Chevening Scholarship, Australia Award Scholarship, Hubert. H. Humphrey and Fulbright Fellowship. As stated earlier, three disciplines; namely, “Data Science”; “Artificial Intelligence”; and “Climate Change” were added in the list of approved priority areas of study with the approval of the Auditor-General of Pakistan. Additions of these disciplines were recommended by the SSC.

## **5. Annual Training Plan**

The Pakistan Audit & Accounts Academy (PAAA) and Performance Audit Wing (PAW) develop annual training programmes which mainly plan and conduct short-term trainings for skill development of its human resource in the contemporary areas of audit (including performance auditing), accounts, finance, management and IT skills. The training needs are identified through Training Need Assessment from FAOs or as per instructions issued by the OAGP. In the year 2023-24, the trainings were conducted by PAAA and PAW in the following areas:

- Performance Auditing
- Auditing
- Accounting & Finance
- Information Technology

## **6. Pakistan Audit and Accounts Academy (PAAA)**

PAAA is the premium training institute of Office of the Auditor-General of Pakistan (OAGP). It not only trains the Inter-Departmental Cadre (IDC) probationary officers of Pakistan Audit & Accounts Service (PA&AS) but MCMC Domain Specific training is also imparted for mid-career IDC officers as a part of Civil Service Reforms of Government of Pakistan.

In addition, PAAA annually conducts short term trainings for capacity enhancement in the areas as mentioned in the annual training plan.

These capacity building opportunities were previously offered only to the employees of DAGP. However, since 2022 these are now open for other ministries/divisions/departments and even for individuals who can attend these trainings on payment of very nominal fee.

Moreover, PAAA has also conducted demand-driven courses as tabulated below:

S.No.	Station	Course Name	Organization Name	No. of Participants
1	Lahore	SAP (HR/FI)	Public Institutions Punjab under HEC, Lahore	133 (trained in 06 batches)
2		3-Weeks Introductory Course for Newly Recruited Deputy Assistant Directors	Election Commission of Pakistan	37
3	Peshawar	Financial Management Training for Junior Officials	Governance and Policy Programme (GPP) for Khyber Pakhtunkhwa, Government of KP	60
4	Quetta	Financial Management Training for Junior Officials	Governance and Policy Programme (GPP) for Khyber Pakhtunkhwa, Government of KP	29
<b>Total</b>				<b>259</b>

The summary of total number of courses conducted and the number of officers trained in Pakistan Audit and Accounts Academy in the year 2023-24 is presented in the table below:

Sr. No.	Stations	Total Courses Planned	Total Courses Conducted	Total Participants
1	Lahore	57	53	974
2	Islamabad	20	20	236
3	Karachi	26	24	424
4	Peshawar	26	24	273
5	Quetta	24	22	552
<b>Total</b>		<b>153</b>	<b>143</b>	<b>2459</b>

## 7. Performance Audit Wing

Performance Audit Wing (PAW) is a well-established wing of OAGP which is playing an active role in the 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 2023-24:

Sr. No.	Description of Activity	No.
01-	Courses conducted	25
02-	IDC Officers trained	115
03-	DC Officers trained	375
04-	Foreign participants trained	31
05-	Mock Simulation Exercises for PAC	01

## 8. 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 2023-24, detail about IDC Officers trained under CPD training programme is given in tabular form below:

Sr. No.	Designation / BPS	BPS	No. of Officers Trained
1	Director or Equivalent	19	39
2	Deputy Director or Equivalent	18	61
3	Assistant Director or Equivalent	17	79
<b>Total</b>			<b>179</b>

## 9. Human Resource Management Information System (HRMIS)

The effective management and development of human resource is not possible without maintenance of relevant record. 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 Wing (Training Section) was assigned to enter and maintain the data of trainings / seminars / workshops / certifications of PA&AS officers. Upto the year 2023-24, the HRM Wing has entered all the available data into new HRMIS System.

## 10. 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	

The incentive scheme of CMA-Pakistan; CIMA-UK; and CMA-Canada are available for the employees of DAGP without time restrictions since 1960s. Moreover, in April, 2024, the Auditor-General of Pakistan has also approved the incentive scheme of CISA; CIA and ACCA without time constraint. The CFE scheme is available upto 2026.

As per Strategic Plan 2023-26, to achieve Goal 4: Capacity Building; introduction of incentive schemes is a task given to HRM Wing. In this regard, 06 certifications/qualifications have been identified to include them incentive scheme of study of DAGP after the approval of the competent authority. These certifications/qualifications are listed as below:

- i. Certified Quality Auditor (CQA)
- ii. Certified Environmental Auditor (CEA)
- iii. Chartered Public Finance & Accountancy (CPFA)
- iv. Chartered Financial Analyst (CFA)
- v. Certified Forensic Accountant (CFAcct)
- vi. Certified Information System Manager (CISM)

For evaluation of the above certifications/qualifications in terms of utility and relevance for the department, the Scholarship Scrutiny Committee (SSC) has been assigned the task.

## 11. 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 wing circulates job openings in international organizations to facilitate international opportunities for officers. NOCs were granted for foreign job openings in the financial year 2023-24 which included the following positions:

Name/Organizations of Foreign Jobs
Community Welfare Attaché
Deputy Director Hajj, Jeddah, Saudi Arabia
Trade & Investment Officer, Pakistan Missions
IMF
United Nations/UNDP
Food Security and Agriculture Minister, Pakistan Embassy, Italy
Commonwealth Secretariat, UK

## **12. 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.

## **13. Strategic Plan (2023-26)**

HRM Wing prepared Strategic Plan (2023-26) in the year 2023. The same was approved by the Auditor-General of Pakistan on 27.12.2023. The goals of Strategic Plan (2023-2026) have been built on the progress of Strategic Plan (2015 -2021) as well as the strategic direction of the department in future, keeping in view the mandate, present needs and future challenges of DAGP. Following are the four goals of the strategic plan (2023-2026):

- Goal 1:** Leveraging Emerging Audit Techniques (AMIS, Theme Based Audit, Impact Audit, and Citizen Participatory Audit etc.)
- Goal 2:** Transition to Accrual Accounting
- Goal 3:** DAGP Communication Strategy
- Goal 4:** Capacity Building

## **14. 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 in collaboration with University of Lahore. Presently, 138 candidates have been enrolled in the programme.

## **15. 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, 640 candidates of Pakistan Audit and Accounts Department are enrolled in IPSAS and their training is in process.

## **16. 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 650 candidates for the above mentioned thematic areas trainings were forwarded to SSA Wing for further necessary action.

## 17. Manual of Standing Orders (5<sup>th</sup> Edition)

The 4th Manual of Standing Orders (MSO) of Department of the Auditor-General of Pakistan (DAGP) was published on 23rd February, 2017. A number of changes have since been taken place, including, inter-alia, restructuring of various functional and supervisory levels, issuance of new rules and regulations by the Government of Pakistan and instructions/directions by the Auditor-General. All these necessitated updating the Manual. Consequently, after incorporating the necessary changes, the 5<sup>th</sup> Edition of MSO has been published.

### (ii) Administration Section:

Major activities of Administration Wing during 2023-24 are as follows: -

#### Promotion and Recruitment of Officers

Sr. #	Particulars	Date of DPC/DSB/CSB	No. of Officers inducted/promoted during 2023-24
1	Induction of DC into IDC	16.01.2024	28
2	DPC BS-17 to 18	16.11.2023	14
3	DSB BS-18 to 19	27.09.2023	28
4	CSB BS-19 to 20	01-04 August 2023	09
5	CSB BS-20 to 21	01-04 August 2023	08
6	HPSB BS-21 to 22	18-19 May 2022	-
	<b>Total</b>		<b>87</b>

#### Courses attended by Officers

Sr. #	Course Name	Year 2023-24	Year 2022-23
1	MCMC	40	42
2	SMC	20	23
3	NMC	04	09
4	NDU	00	01
	<b>Total</b>	<b>64</b>	<b>75</b>

### (iii) Establishment Section:

Major activities performed, initiated and achievements made by the Establishment Section during 2023-24 are as under: -

#### Summary of Officials Sent on Deputation (All FAOs)

S. No.	BPS/Post	No.s
1	Audit Officer (BPS-18)	16
2	Assistant Audit Officer (BPS-17)	5
3	Senior Auditors (BPS-16)	3
4	Assistant Private Secretary (BPS-16)	1
5	Drivers (BPS-4)	1
6	Naib Qasid (BPS-1)	1
	<b>Total</b>	<b>27</b>

#### Summary of Disciplinary Cases

Sr.No.	Post / BPS	No. of Cases Finalized
1	Audit Officer / BPS-18	8
2	Assistant Audit Officer / BPS-17	9
3	Senior Auditor (BS-16)	1
4	BPS-01 to BPS-15	3
	<b>Total</b>	<b>21</b>

#### Summary of New Recruitment

Sr. #	Description	Post / BPS
1	Steno-typist (BPS-14)	31
2	Driver (BPS-4)	14
3	Dispatch Rider (BPS-4)	1
4	Naib Qasid	109
	<b>Total</b>	<b>155</b>

#### Summary of Promotion Cases

Post / BPS	Total No. of Cases
AAO to A.O / BPS-17 to BPS-18	21
Sr. Auditor to AAO / BPS-16 to BPS-17	62
SPS (BPS-18 to 19)	01
Antedate Promotion cases	-
Promotion/Next Higher Scales Finalized	03
<b>Total</b>	<b>87</b>

## **QAI&M Wing**

### **Introduction:**

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 this 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 field audit office (FAO) level.
- iii. Quality improvement and follow-up of inspection & monitoring reports and implementation of simplified AQMF proformas at pilot scale.
- iv. Annual administrative inspection of all offices of DAGP
- v. To act as a focal wing for peer review, self-assessment review and external auditor.
- vi. Coordinate effective conduct of External QCC meetings for two offices at Islamabad and three at Provincial Headquarters (Punjab).

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 Auditor-General of Pakistan 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 FAOs of the Auditor-General of Pakistan. During the year 2023-24, the wing carried out inspections of 27 Field Audit Offices. Moreover, QAI&M Wing acts as a pivot between the Ethics Committees and AGP office. QAI&M Wing is responsible to forward the cases received in AGP Office or by AGP Chamber and gets these resolved through concerned Ethics Committees. Reports on these complaints are finally sent back to the QAI&M Wing with clear recommendations for approval of the Auditor-General of Pakistan. Furthermore, the Vigilance Section deals with cases of complaints received from the public regarding loss to public exchequer. Also as Chairman Ethics Committee of DGAP 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. Integration of Audit Quality Management Frame Work (AQMF) with Audit Management Information System (AMIS)**

After the approval of AQMF and its integration with AMIS, the QAI&M Wing arranged training sessions to facilitate rolling out of AQMF within FAOs, utilizing resources available within the DAGP. Upon completion of training of officers, all FAOs were requested to organize in-house trainings for the remaining staff to ensure implementation of the AQMF. At the request of the QAI&M Wing, separate applications for Quality Control Management (QCM) for the Deputy Auditor General concerned and Quality Assurance Management (QAM) for QAI&M Wing were developed, including their respective outputs. Both

applications provided an email feature for comments between the Deputy Auditor General and the respective Director General. QAI&M Wing suggested to take following areas to be taken into account before making applications operational:

- a. Feedback/ report in case of QCM and QAM Applications must be attached within the AMIS workflow rather than through email.
- b. Enabling the standard functionality of notification/ alert mechanism for pending items for my inbox Application.
- c. A specific App, “Business Workplace” may be made available to the authorized users with respect to AQMF for official correspondence between tiers.

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

QAIM 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.

**iii. Complaints Resolution Mechanism**

QAI&M Wing has developed an 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 24 complaints during the year 2023-24. In addition, QAI&M Wing has processed 20 other complaints during the year.

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

QAIM 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 1,828 complaints received through PCP, has been taken by the QAI&M during the year 2023-24.

**v. 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 112 MCCs have been issued during the year 2023-24.

**vi. Development of Administrative Inspection Toolkit**

A tool-kit was developed and adopted for conducting the Administrative Inspections of the FAOs. The TORs focused on performance, quality of audit reports, and financial management of FAOs. The Administrative Inspection Reports of the year 2023-24 have also been aligned with the Administrative Inspection Toolkit.

**vii. External Quality Control Review**

The QAI&M Wing has also been assigned the work of External Quality Review of the Audit Reports of the following FAOs:

1. Director General Audit, Works (Federal), Islamabad.
2. Director General Audit, Social Safety Net, Islamabad.
3. Director General Audit, Punjab, Lahore.

4. Director General Audit, Water Resources, Lahore.
5. Director General Audit, Power, Lahore.

The QAI&M Wing has conducted 28 External Reviews of Audit Reports pertaining to above FAOs during the year 2023-24.

## **Policy Wing**

### **Regulation Section**

Regulation Section was part of IRV Wing till 1<sup>st</sup> 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 (2023-24)**

During the FY 2023-24, 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.

During the F.Y 2023-24, Regulation Section offered comments/advice on 08 cases forwarded by different wings of AGP HQ and on 64 cases forwarded by Finance Division/FAOs and Local Wings of AGP office respectively.

### **Employees Service Rules vetted by Regulation Section (2023-24)**

- 1- Amendments in Hostel Accommodation Rules for Working Women Hostel under Staff Welfare Organization, 2023.
- 2- National Commission for Human Rights, Employees (Recruitment and Conditions of Service) Rules, 2023.
- 3- The National Cyber Crime Investigation Agency (Establishment, Powers & Functions) Rules, 2023. (NCCIA)
- 4- Draft recruitment Rules for Appointment of Chairman, Implementation Tribunal for Newspaper Employees (ITNE).
- 5- Draft Service Regulations of Allied Health Professionals Council (AHPC), Islamabad.
- 6- The draft National Highway and Motorway Police Rules.
- 7- The draft Recruitment Rules for IT-Posts in Ministry of Industries and Production.

## Acts/Bills/Ordinances Vetted by Regulation Section (2023-24)

1. Government Bill to Establishment, Promotion and Protection of Gandhara Cultural Authority, 2023.
2. Establishment of Capital Mass Transit Authority, Islamabad, Bill-2023.
3. The Gawadar Port Authority (Amendment) Act, 2023.
4. National Forensics and Cybercrime Agency (NFCA) Act, 2024.

### Audit Policy: Audit Plan 2023-24:

Audit Policy coordinates and arranges Audit Plan Presentations so that the deliberations may be made upon the annual audit plan before its approval. As its regular annual feature, the AGP involves all 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.

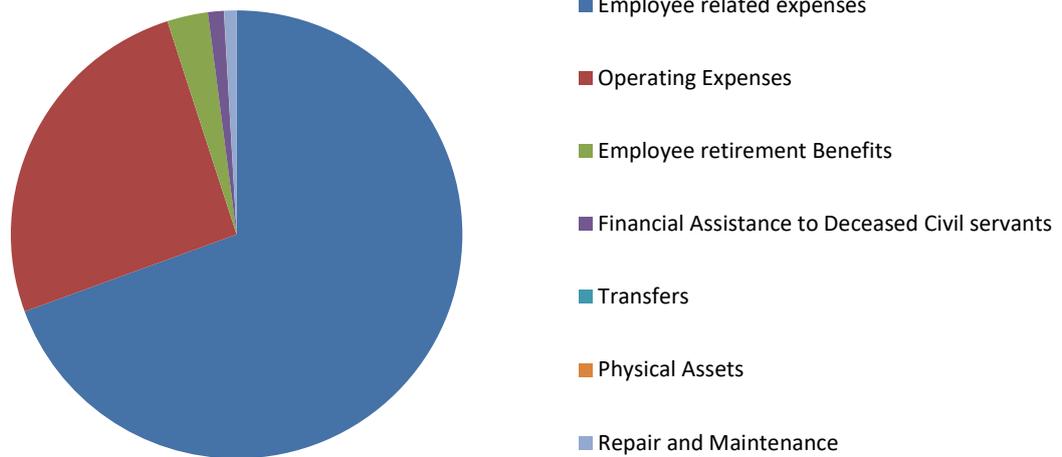
The annual audit planning takes into account the concept of audit cycle under which audited entities are categorized according to their importance and risk. The AGP's audit cycle provides for the audit coverage of all the entities of the federal and provincial governments and their subsidiary in a three-year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

### Budget Wing

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 2023-24, Rs. 7,879.383 million was provided to meet the expenditure of the DAGP. The following table gives the budget outlay of the OAGP for FY 2023-24:

Sr. #	Head of Account	Final Budget Grant2023-24 (Rs. in Million)
1	Employee related expenses	5470.406
2	Operating Expenses	2019.061
3	Medical and Employee retirement Benefits	230.270
4	Financial Assistance to Deceased Civil servants	89.621
5	Repair and Maintenance	70.025
	<b>Total</b>	<b>7879.383</b>

## Budget 2023-24



### IR&C Section

#### Department of Auditor-General of Pakistan / Supreme Audit Institution of Pakistan International Engagements and Activities (2023-24)

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.

#### 1. SAI Pakistan Contribution to International Organizations 2023-2024

INTOSAI and ASOSAI working groups are formed in line with of INCOSAI themes and recommendations to address SAIs' interests in specific technical issues. SAI Pakistan is currently a member of twelve INTOSAI and two ASOSAI working groups. The liaison officers of these groups remain in close contact with working groups and ensure vigorous contribution of SAI Pakistan. The detail of the working groups is as under:

##### I. INTOSAI Working Groups

- i. INTOSAI Working Group on IT Audit (WGITA)
- ii. INTOSAI Working Group on Programme Evaluation and Public Policies and Programs (WGEPPP)
- iii. INTOSAI Working Group on Environmental Audit (WGEA)
- iv. INTOSAI Working Group on SDGs and Key Sustainable Development (WGSDGs)
- v. INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML)
- vi. INTOSAI Working Group on Value and Benefits of SAIs (WGVBS)
- vii. INTOSAI Working Group on Financial and Economic Stability (WGFES)
- viii. INTOSAI Working Group on Big Data (WGBD)
- ix. INTOSAI Working Group on Public Procurement Audit (WGPPA)

- x. INTOSAI Working Group on Impact of Science and Technology on Auditing (WGISTA)
- xi. INTOSAI Working Group on Public Debt (WGPD)
- xii. INTOSAI Working group on Audit of Extractive Industries (WGEI)

## **II. ASOSAI Working Groups**

- i. ASOSAI Working Group on Crises Management Audit (WGCMA)
- ii. ASOSAI Working Group on Environmental Audit (WGEA)

## **2. SAI Pakistan Participation in INTOSAI-IDI Initiatives**

- i. INTOSAI IDI-Equal Futures Audit (EFA)
- ii. INTOSAI IDI- LOTA Pioneers
- iii. System of Audit Quality Management (SoAQM)
- iv. ASOSAI IDI CRISP
- v. ASOSAI IDI PICTURE

IR&C Wing ensured the participation of SAI Pakistan in international events i.e. Assembly meeting, Governing board meeting, training, seminars, webinars, workshops, working groups and conferences with reference to INTOSAI, IDI, ASOSAI, ECOSAI and SCO etc.

## **3. SAI Pakistan Participation in International Events**

### **I. Participation in the 59<sup>th</sup> ASOSAI Governing Board Meeting from 19-22 September, 2023 in Busan, Korea**

The Auditor-General of Pakistan along with delegation participated in the 59<sup>th</sup> ASOSAI Governing Board Meeting held in Busan, Korea on 19-22 September 2023.





**II. Participation in the INTOSAI IDI Leadership Master Class on SAI Independence from 10-12 October, 2023 in Paris, France**

The Auditor-General of Pakistan along with delegation participated in INTOSAI IDI Leadership Master Class on SAI Independence in Paris, France from October 10-12, 2023.



### III. Participation in the 27th ECOSAI Governing Board Meeting held in Iran on 18-19 October 2023

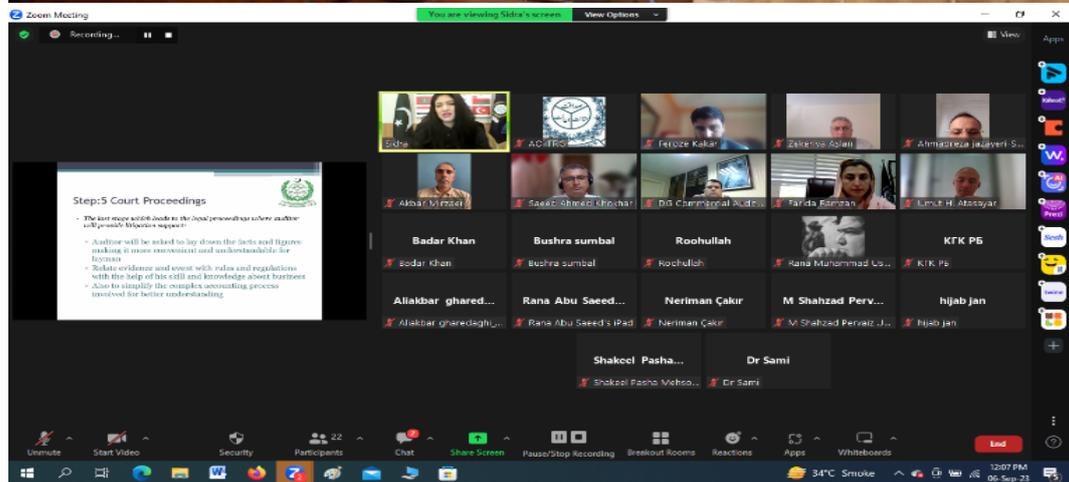
The 27<sup>th</sup> ECOSAI Governing Board Meeting and 22<sup>nd</sup> ECOSAI Training Committee Meeting were held in Tehran, Iran on 18-19 October, 2023. The Auditor-General of Pakistan along with delegation attended the said meeting.



#### 4. ECOSAI Trainings

##### I. ECOSAI Online Training Course on Forensic Audit from 5 to 6 by SAI Pakistan September, 2023 for ECOSAI Member Countries organized

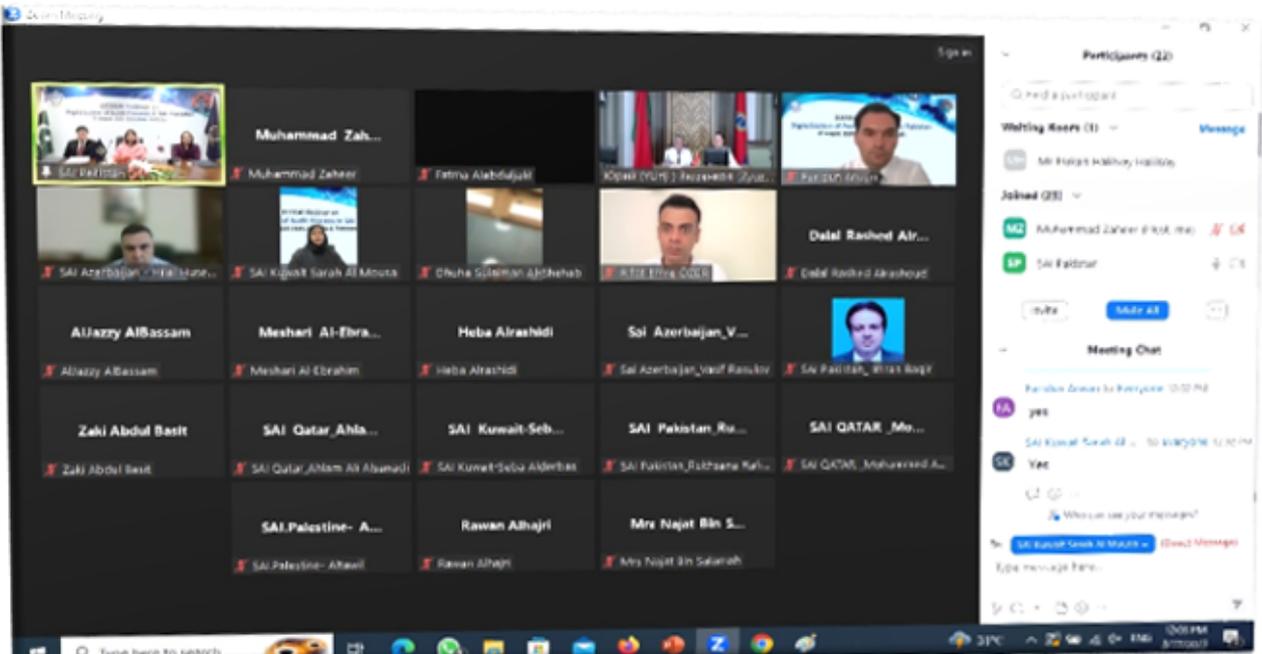
SAI Pakistan arranged second online training course on Forensic Audit from 5 to 6 September, 2023. The course was actively participated by 28 participants from SAIs of Belarus, Iran, Palestine, Turkish Republic of Northern Cyprus, Türkiye and Pakistan. This course was well planned and covered almost all the topics related to the Forensic Audit. Course contents were designed to ensure a logical order keeping in view the conduct of Forensic Audit. Case studies, short scenarios and practical exercises were also discussed to engage the participants and to make the learning experience more interactive and meaningful.



## II. ECOSAI Webinar on Digitization of Audit Process on 17 August, 2023 conducted by SAI Pakistan

SAI Pakistan conducted ECOSAI webinar on Digitalization of Audit Process in SAI Pakistan on 17th August 2023 for sharing of experience and learning from the experiences of the member countries. 35 participants from ECOSAI countries including Afghanistan, Azerbaijan, Belarus, Turkish Republic of Northern Cyprus, Kuwait, Pakistan, Palestine, Qatar, Tajikistan and Türkiye participated in the webinar. During the question answer session, the participants asked questions

about the implementation of digitalization process and also shared the experiences of their SAIs in digitalization of audit process.



### III. ECOSAI Online Course on Financial Analysis in Performance Auditing from 23-25 April, 2024

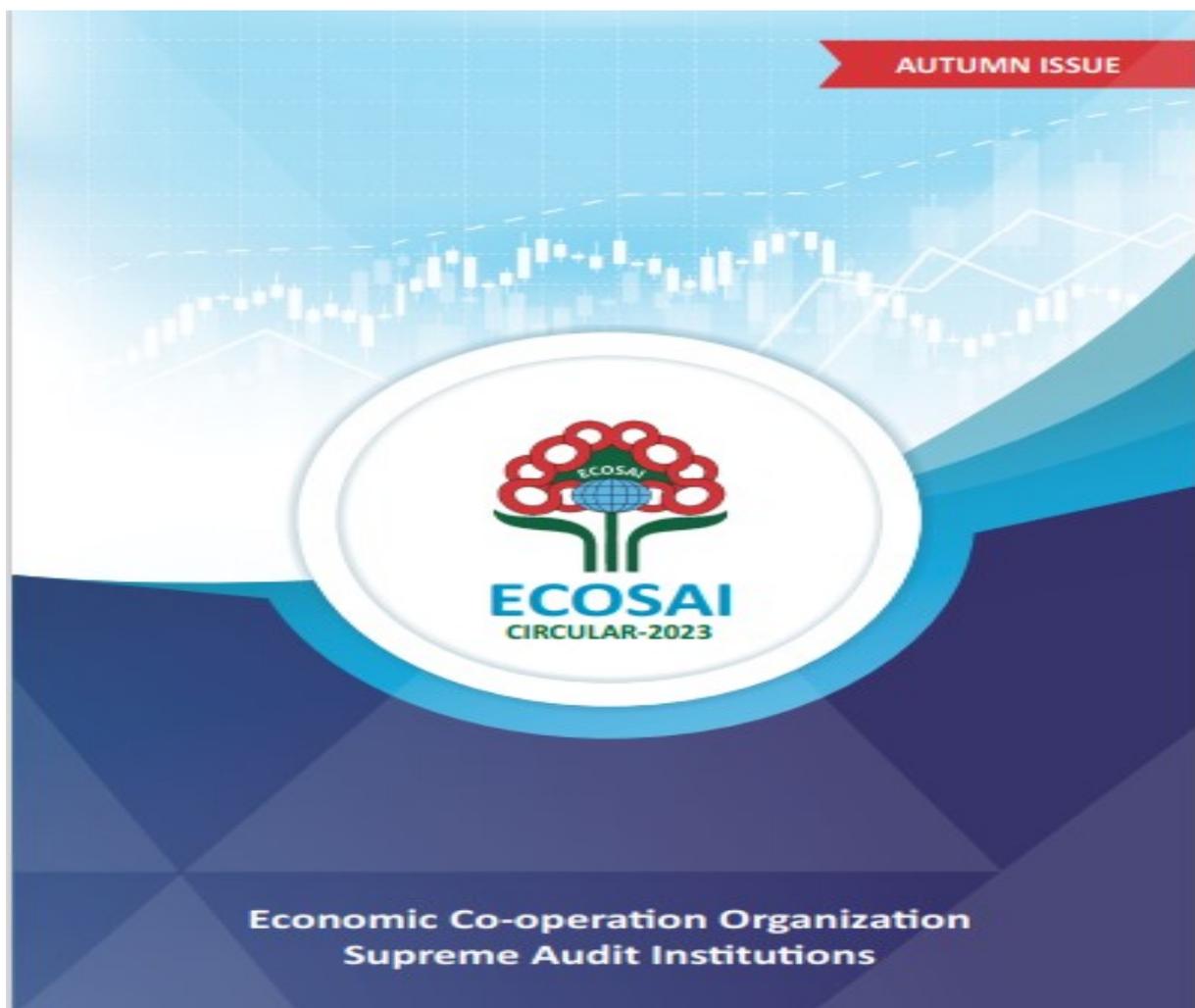
From 23-25 April, 2024, SAI Pakistan organized a three-day online ECOSAI Course titled "Financial Analysis in Performance Auditing". The course attracted a diverse group of eighty (80) participants from seven (07) SAIs, including Azerbaijan, Belarus, Kazakhstan, Palestine, Turkish Republic of Northern Cyprus, Türkiye, and Pakistan. Participants gained insights into assessing financial performance, evaluating positions, identifying trends, measuring liquidity and solvency, and making informed decisions based on thorough analysis of financial statements. The course curriculum was meticulously designed to cover all essential areas of financial analysis in performance auditing, equipping participants with practical concepts and techniques for efficient professional duties and stakeholder satisfaction.



## 5. ECOSAI Circular

The ECOSAI Circular is the official bulletin of ECOSAI and has the objective of providing member SAIs with the forum of sharing experiences in different areas of public sector auditing.

ECOSAI Secretariat prepared and designed Autumn Issue 2023. Digital copies of the circulars were disseminated among the member SAIs by SAI Pakistan. Publication of ECOSAI Circular Spring Issue 2024 is under finalization.



## **6. Bilateral Activities**

### **I. Memorandum of Understanding on Bilateral Cooperation Signed Between SAI Pakistan and SAI Azerbaijan**

On August 03, 2023, Mr. Muhammad Ajmal Gondal, Auditor-General of Pakistan, and Mr. Vugar Gulmammadov, Chairman of the Chamber of Accounts of Azerbaijan, signed a MoU on Bilateral Cooperation in Shusha, Azerbaijan. This agreement aims to strengthen cooperation between the two institutions in public sector auditing. During the visit, the Auditor-General of Pakistan also presented the Peer Review Report on the Financial Statements of the Chamber of Accounts of Azerbaijan as of December 31, 2022, to the Chairman of SAI Azerbaijan. The visit focused on the signing of the MoU and the presentation of the Peer Review Report.



## **II. Peer-Review of the Chamber of Accounts of Azerbaijan**

SAI Pakistan conducted an audit of the financial statements of the Chamber of Accounts of the Republic of Azerbaijan as of December 31, 2023. The audit report was issued and presented to Mr. Vugar Gulmammadov, Chairman of SAI Azerbaijan, during his visit to the Office of the Auditor-General of Pakistan on February 29, 2024. The presentation of the Audit Report was part of a broader agenda aimed at enhancing bilateral cooperation and exchanging best practices between the two institutions.

## **III. Visit of Mr. Vugar Gulmammadov, Chairman of the Chamber of Accounts of Azerbaijan, to the O/o the Auditor-General of Pakistan (Feb 29 - Mar 3, 2024)**

A delegation from the Chamber of Accounts of Azerbaijan, led by Chairman Mr. Vugar Gulmammadov, visited the Office of the Auditor-General of Pakistan from February 29 to March 3, 2024. The visit aimed at presenting the Peer Review Report on the external audit of Azerbaijan's Financial Statements for 2023 by SAI Pakistan.

During the visit, Mr. Gulmammadov and his team met with Auditor-General Mr. Muhammad Ajmal Gondal and other staff members. SAI Pakistan shared insights into its audit activities, human resources, recruitment processes, and performance audit experiences. A comprehensive presentation on SAI Pakistan's Audit Management Information System and collaboration with the Chartered Institute of Public Finance and Accountancy (CIPFA) was also provided.

The delegation of Azerbaijan shared details about their financial and performance audits. Discussions focused on strengthening bilateral cooperation, highlighting IT audit, joint and parallel audits, and capacity development as key areas of collaboration.

The visit emphasized the strong relationship between the two SAIs, further solidified by the 2023 renewal and signing of a Memorandum of Understanding to enhance cooperative efforts and capacity-building initiatives in Public Sector Auditing.





## 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 following webinars, seminars and meetings;

Forum	Event 2023-24		Description	Date
<b>INTOSAI, IDI, Working Group</b>	1	Webinar	International Webinar on "Multi-Dimensional Aspects of Auditing Blue Economy"	13-14Jul-23
	2	Webinar	Webinar titled " The Future of Auditing: Unveiling Emerging Tech Tools"	19-Jul-23
	3	Webinar	"how cyber-attacks, including ransom ware, can impact educational institutions and what efforts may assist" by GAO USA	30-Aug-23
	4	Annual Meeting	INTOSAI Working Group on Big Data Annual Meeting in Egypt	13-15 Sep-23
	5	Virtual Meeting	Virtual meeting of INTOSAI WGVBS by SAI Mexico	18-Sep-23
	6	Webinar	International Webinar on " Audit of Blue Economy, Issues and Challenges with Special Reference to SDG-14" by SAI India	25-26 Sep-23
	7	Webinar	Webinar on "Auditing in Complex and Challenging Context (ACCC) by SAI Ukraine	27-Sep-23

<b>INTOSAI, IDI, Working Group</b>	8	Workshop	INTOSAI-IDI Workshop for Equal Futures Audit (EFA) Change makers in Tunisia	9-13 Oct-23
	9	Annual Meeting	Annual Meeting of INTOSAI-WGFACML in Thailand	10-12 Oct-23
	10	Master Class	INTOSAI Leadership Master Class on SAI Independence in France	11-13 Oct-23
	11	Workshop	INTOSAI Face to Face workshop for IDI-LOTA Pioneers in Brazil	23-27 Oct-23
	12	Annual Meeting	4th Annual Meeting of INTOSAI-WGISTA in UAE	6-7 Nov-23
	13	Presentation	Online Presentation on Digital Knowledge-Sharing Projects by SAI Russia	10-Nov-23
	14	Online Meeting	INTOSAI Meeting of WGFACML Subgroup Concerned with the development of the Guideline on "Fight Against Money Laundering"	19-Nov-23
	15	Webinar	IDI-LOTA Talks on Cyber Security	22-Nov-23
	16	Conference	Tenth Edition of the Annual International Conference for Integrity-Call 2024, SAI Peru	27-28 Nov-23
	17	Conference	COP28 Climate online Conference in Dubai	1-Dec-23
	18	Workshop	Training Session/Investigative Workshops on i) Fraud and Corruption in works projects ii) In Consulting Contracts by World Bank	1-Dec-23
	19	Webinar	INTOSAI IDI Webinar on ICT Governance, A Key Enabler for Digital Transformation	14-Dec-23
20	Webinar	INTOSAI-WGEA Webinar on "Auditing Green Fiscal Policy Tools-Key Findings and Recommendations by SAIs" by SAI Finland	14-Dec-23	
21	Workshop	INTOSAI-WGEA Online International Workshop on " Renewable Energy	5-9 Feb-24	

			Development Strategies and Mechanism with Special Reference to Solar Energy" by SAI India	
	22	Workshop	Workshop on the System of Audit Quality Management (SoAQM) Pilot in Albania	19-23 Feb-24
	23	Virtual Session	INTOSAI-WGFACML Virtual World Bank Session on "Introduction to Forensic Audit"	29-Feb-24
	24	Training	Online 11th International Training Programme on "Introduction to Environmental Auditing" by SAI India	11-15 Mar-24
	25	Webinar	Webinar on "PEFA and PEFA Climate: Useful Aspects for SAIs by SAI Finland	14-Mar-24
	26	Flash Session	Flash Session on "Start-Up Subsidies for the Unemployed in Sweden: Long-Term Effects- an Evaluation using matching Techniques as well as Qualitative Evidence" by Switzerland	27-Mar-24
	27	Annual Meeting	INTOSAI-WGSDG-KSDI 5th Annual Meeting in Saudi Arabia	20-22 Apr-24
	28	Webinar	WGITA Webinar on "Use of Geospatial Analysis in Audit" by SAI India	28-May-24
	29	Virtual Session	Virtual Global Launch of Open Budget Survey (OBS) 2023	29-May-24
	30	Workshop	Supreme Audit Institutions Performance measurement Framework (SAI PMF) Advance Workshop in Philippines	4-7 Jun-24
	31	Annual Meeting	INTOSAI Working Group on Public Debt (WGPD) Annual Meeting in Azerbaijan	5-7 Jun-24
<b>ASOSAI</b>	32	Webinar	3rd Webinar Leveraging Generative AI for SAIs: Digital Transformation in the post Pandemic Era, by SAI Thailand	27-Jul-23
	33	Seminar	9th ASOSAI Seminar on Environmental Auditing and the 9th ASOSAI Working Meeting on WGEA by SAI Kazakhstan	23-25 Aug-23

	34	Workshop	ASOSAI workshop on Audit of Infectious Disease Prevention Programs in post covid-19 situation by Vietnam	16-27 Oct-23
	35	Workshop	ASOSAI CRISP Initiative workshop in Thailand	25-28 Mar-24
<b>ECOSAI</b>	36	Webinar	ECOSAI Webinar "Digitalization of Audit process in SAI Pakistan"	17-Aug-23
	37	Training	ECOSAI Online Training Course "Forensic Audit" by SAI Pakistan	5-6 Sep-23
	38	Training	ECOSAI Online Training Course "Quality management" by SAI Turkiye	28-29 Nov-23
	39	Training	ECOSAI Online training course on Cost Auditing by SAI Iran	5-Mar-24
	40	Training	ECOSAI Online training course on Ethics in Audit by SAI Turkiye	5-Mar-24
<b>SCO</b>	41	Webinar	The role of digital platforms on the professional development of auditors by SAI Russia	30-Nov-23
	42	Seminar	SCO Seminar in Naning, China	5-7 Dec-23
	43	Seminar	Seminar on Social Audit SCO by SAI Kazakhstan	12-Mar-24
	44	Seminar	Seminar on Use of Data Analytics in Audit by SAI India	22-Apr-24
<b>SESRIC (OIC)</b>	45	Training	SESRIC (OIC) Training Course on International Standards of SAIs, by SAI Turkey	8-9 Nov-23

## Operational Targets 2024-25

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
<b>Deputy Auditor General (C&amp;EA)</b>								
1	DG (CA&E), Islamabad	2	5	2	57	5	-	71
2	DG (CA&E), Karachi	-	-	1	42	1	1	45
3	DG Audit (WR), Lahore	-	26		50	1	1	78
4	DG Audit Power, Lahore		26	1	95	3	1	126
5	DG Audit P&TS, Lahore	-	-	2	2	3	2	9
6	DG Audit Railways, Lahore	33	-	-	81	4	1	119
<b>Deputy Auditor General (Defence Services)</b>								
7	DG Audit (DS), (North) Rawalpindi	2	-	-	202	1	-	205
8	DG Audit (DS), (South) Karachi	1			143			144
9	DG Audit Works (Federal), Islamabad	1	11	-	126	3	-	141
<b>Deputy Auditor General (FAO)</b>								
10	DG Audit (FG), Islamabad	3	39	1	300	4	-	347
11	DG Audit(F&I), Islamabad	1	-	-	59	-	-	60
12	DGA Climate Change &Environment	3	9	-	65	2	-	79
13	DG Audit (SSN) Islamabad	-	9	1	91	3	-	104
<b>Deputy Auditor General (SSA &amp;RRA)</b>								
14	DG Audit (IR&C),Lahore	1	1	1	152	2	1	158
15	DG Audit (IR&C), Karachi	1	-	-	160	2	2	165
16	DG Audit (P&NR), Lahore	7	-	1	62	2	-	72
<b>Deputy Auditor General (Central)</b>								
17	DG Audit Punjab, Lahore	-	12	1	305	5	-	323
18	DG Audit Works, Lahore	1	15	2	154	2	1	175
19	DG Audit LG (North), Lahore	39	-	2	228	2	-	271
20	DG Audit LG(South), Multan	34	-	1	243	3	-	281

Deputy Auditor General (North)								
21	DG Audit, KP, Peshawar	2	49	1	393	4	-	449
22	DG Audit (GB), Gilgit	2	4	-	184	1	-	191
23	DGA(LG) KP, Peshawar	36	-	2	333	2	-	373
24	DGA(AJ&K), Muzaffarabad	1	2	1	353	3	1	361
Deputy Auditor General (South)								
25	DG Audit Sindh, Karachi	2	22	-	520	09	-	553
26	DG Audit (LG), Sindh, Karachi	-	-	-	300	2	1	303
27	DGA Works, Sindh	-	7	1	205	2	-	215
28	DG Audit Balochistan, Quetta	1	11	1	518	5		536
29	DG Audit (LG) Balochistan, Quetta	-	-	-	355	2	1	358

## Performance Report on Audit Activities 2023-24

### 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

### DETAILED NUMBER OF AUDIT PLANNED AND ACHIEVED DURING 2023-24

Sr. #	Name of FAO	Planned / Achieved	Comp Audit	Special Audit	Perform Audit	Environ / Forensic Audit /Project Audit/CPA	IS Audit	Special Study	Certificate Audit	FAP Audit	Thematic Audit	Total
Deputy Auditor General (North)												
1	DGA (KP)	Planned	279	2	2	-	1	-	2	57	-	343
		Achieved	279	2	2	-	1	-	2	57	-	343
2	DGA (LG) KP	Planned	537	-	1	1	1	1	35	2	-	578
		Achieved	535	-	1	1	1	1	35	2	-	576
3	DGA (GB)	Planned	219	-	-	1	-	-	2	2	-	224
		Achieved	184	-	-	1	-	-	2	2	-	189
4	DGA (AJ&K)	Planned	317	2	2	1	-	1	1	2	1	327
		Achieved	311	2	2	1	-	1	1	2	1	321
Deputy Auditor General (Central)												
5	DGA (Works)	Planned	126	1	1	1	-	2	1	18	2	152
		Achieved	126	1	1	1	-	2	1	18	2	152

6	DGA (Punjab) , Lahore	Planned	288	1	2	2	2	-	-	10	1	306
		Achieved	288	-	2	2	2	-	-	10	1	305
7	DGA, North, Lahore	Planned	172	-	1	1	-	-	39	-	1	214
		Achieved	172	-	1	1	-	-	39	-	1	214
8	DGA, South, Multan	Planned	312	-	4	1	-	4	34	9	2	366
		Achieved	312	-	4	1	-	4	34	9	2	366
<b>Deputy Auditor General (SSA/RRA)</b>												
9	DGA (IR&C) North	Planned	141	1	1	2	-	-	1	1	1	148
		Achieved	141	1	1	2	-	-	1	1	1	148
10	DGA (IR&C) South	Planned	172	1	-	1	-	-	1	-	1	176
		Achieved	172	1	-	1	-	-	1	-	1	176
11	DGA (P&NR)	Planned	32	2	1	1	-	-	7	-	1	44
		Achieved	32	2	1	1	-	-	7	-	1	44
<b>Deputy Auditor General (FAO)</b>												
12	DGA (FG)	Planned	244	7	1	2	1	-	3	46	-	304
		Achieved	235	7	3	3	1	-	3	25	-	277
13	DGA (F&I)	Planned	59	-	-	1	-	1	1	-	-	62
		Achieved	59	-	-	1	-	1	1	-	-	62
14	DGA (CC&E)	Planned	55	-	-	2	-	-	3	20	-	80
		Achieved	55	-	-	2	-	-	3	20	-	80
15	DGA (SSN)	Planned	93	-	-	1	-	-	-	9	-	103
		Achieved	92	-	-	1	-	-	-	8	-	101
<b>Deputy Auditor General (DSA)</b>												
16	DGA (Works) Federal	Planned	126	5	1	1	-	-	1	10	1	145
		Achieved	130	5	1	1	-	-	1	11	1	150
17	DGA (DS) North, Rwp.	Planned	287	-	-	1	-	-	2	8	-	298
		Achieved	283	-	-	1	-	-	2	8	-	294
18	DGA (DS) South, Karachi	Planned	137	-	-	-	-	-	1	-	-	138
		Achieved	129	-	-	-	-	-	1	-	-	130
<b>Deputy Auditor General (South)</b>												
19	DGA (Sindh)	Planned	609	5	2	3	-	-	2	28	1	650
		Achieved	545	5	1	3	-	-	2	22	1	579
20	DGA (LG) Sindh	Planned	279	-	-	1	-	1	-	-	1	282
		Achieved	279	-	-	1	-	1	-	-	1	282
21	DGA Works Sindh	Planned	200	-	2	2	-	-	-	8	1	213
		Achieved	197	-	1	2	-	-	-	5	1	206
22	DGA (Balochi stan)	Planned	518	-	1	2	-	-	1	9	1	532
		Achieved	518	2	1	2	-	-	1	9	1	534

23	DGA (LG) Balochistan	Planned	300	-	-	1	-	1	-	-	-	302
		Achieved	300	-	-	1	-	1	-	-	-	302
<b>Deputy Auditor General (C&amp;EA)</b>												
24	DG (CA&E) North	Planned	59	-	3	1	-	-	2	4	1	70
		Achieved	47	-	2	1	-	-	2	2	1	55
25	DG (CA&E) South	Planned	39	-	1	1	-	1	-	-	-	42
		Achieved	32	-	1	1	-	1	-	-	-	35
26	DGA (Railways)	Planned	45	1	1	-	-	1	33	1	1	83
		Achieved	45	1	1	-	-	1	33	1	1	83
27	DGA (P&TS)	Planned	2	1	3	1	-	1	1	-	1	10
		Achieved	2	-	1	1	-	1	-	-	1	6
28	DGA (Power)	Planned	70	4	1	1	-	1	-	21	1	99
		Achieved	70	4	1	1	-	1	-	21	1	99
29	DGA (WR)	Planned	55	-	1	1	-	1	-	26	-	84
		Achieved	55	-	1	1	-	1	-	26	-	84
<b>Total Target Planned</b>		Planned	<b>5772</b>	<b>33</b>	<b>32</b>	<b>34</b>	<b>5</b>	<b>16</b>	<b>173</b>	<b>291</b>	<b>19</b>	<b>6375</b>
<b>Total Target Achieved</b>		Achieved	<b>5625</b>	<b>33</b>	<b>29</b>	<b>35</b>	<b>5</b>	<b>16</b>	<b>172</b>	<b>259</b>	<b>19</b>	<b>6193</b>

## 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 2023-24.

Sr. No.	Government	No. of Accounts Certified	Size of Accounts Rs.	Nature of Audit Certificate
1	Federal	2	40,406,283,093,594	2 Unqualified
2	Self-Accounting Entities	7		6 Unqualified 1 Qualified
3	Provincial- Punjab+ Punjab Health +Punjab Education	147	3,531,463,454,043	147 Unqualified
4	Provincial- Sindh	3	1,774,039,891,416	3 Unqualified
5	Provincial- KP + Distt KP	73	1,135,340,649,491	73 Unqualified
6	Provincial- Balochistan	2	503,941,036,762	2 Unqualified
7	ERRA	1	772,745,000	1 Unqualified
8	AJ&K Government	2	161,544,878,628	2 Qualified
10	Gilgit Baltistan Council	2	4,074,099,300	2 Unqualified
11	Gilgit Baltistan Government	2	63,922,023,188	2 Unqualified
12	National Disaster Management Authority	1	39,502,382,765	1 Unqualified
13	Provincial Disaster Management Authority Sindh	1	25,460,000	1 Unqualified
<b>Total</b>		<b>243</b>	<b>-</b>	<b>-</b>

### 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 in the utilization of resources.

During the audit year 2023-24, the FAOs working under the supervision and control of various audit wings of the DAGP carried out the audit 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	Rs. <b>31,430,803.25</b> US \$ <b>956.043</b> Euro <b>99.289</b>
2	Recovery made at the instance of audit	Rs. <b>224,834.716</b> US \$ <b>0.113</b>
3	Amounts placed under audit observations	Rs. <b>19,277,027.832</b> US \$ <b>395,469.74</b> Euro <b>99.289</b>

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)	1,182,143.090	31,309.290	Rs. 385,533.895
2	Dy.AG (C&EA)	3,656,801.61	43,259.38	Rs. 9,000,120.02
3	Dy.AG (DSA)	1,174,201.126 US \$ 956.043 Euro 99.289	2,660.194 US \$ 0.113	Rs. 2,157,337.114 US \$ 395,469.74 Euro 99.289
4	Dy.AG (North)	611,411.40	2,087.944	Rs. 178,025.57
5	Dy.AG (South)	1,169,552.664	1,583.183	Rs. 1,000,586.353
6	Dy.AG (SSA & RRA)	22,214,820.460	137,513.031	Rs. 4,203,499.150
7	Dy.AG (Central)	1,421,872.90	6,421.694	Rs. 2,351,925.730
	<b>Total</b>	<b>31,430,803.25</b> <b>US \$ 956.043</b> <b>Euro 99.289</b>	<b>224,834.716</b> <b>US \$ 0.113</b>	Rs. <b>19,277,027.832</b> <b>US \$ 395,469.74</b> <b>Euro 99.289</b>

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.224,834.716 Million and USD \$0.113 Million.

## Deputy Auditors General (Dy. AG) Wise Recovery Status

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

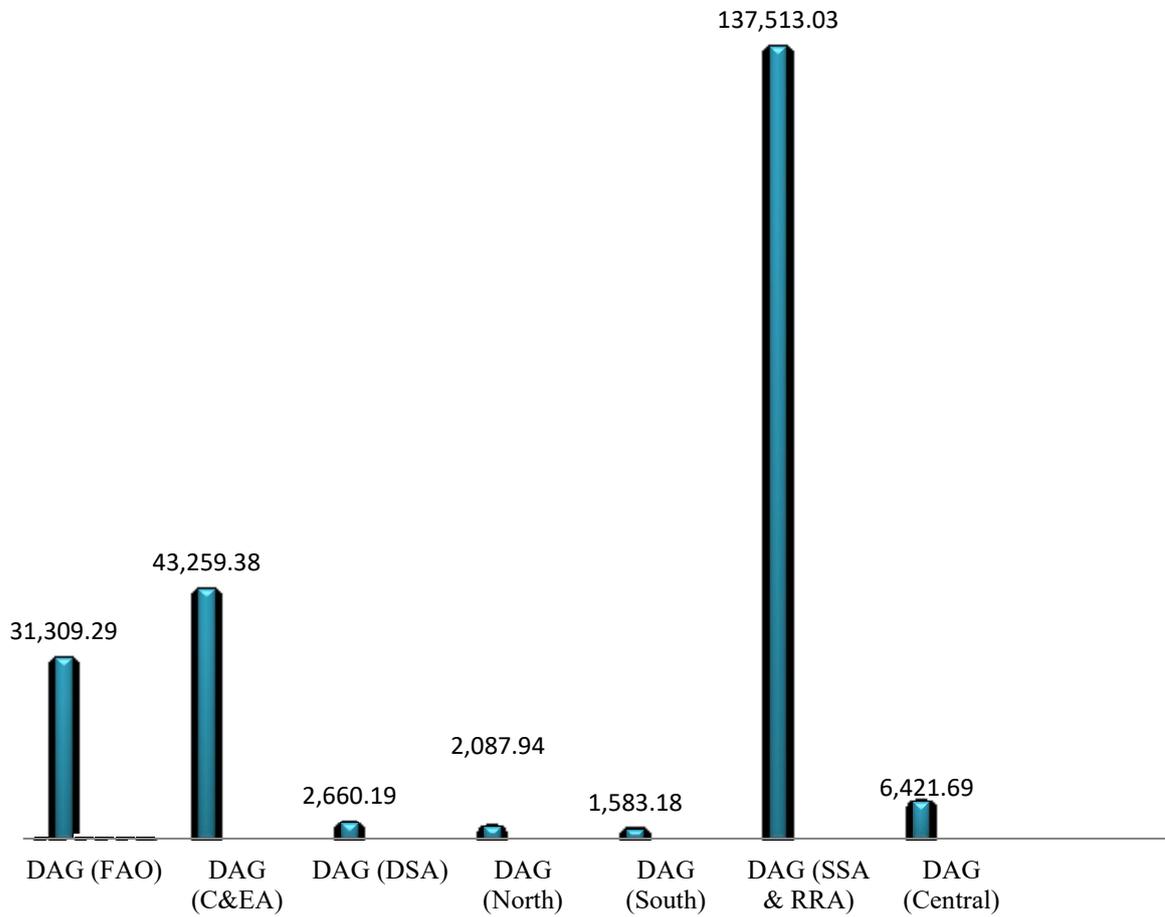


Table below provides nation-wide figures of audits achieved in the audit year 2023-24:

Sr. No.	Description	No. of Audits
1	Compliance Audits	83
2	Special Audits	33
3	Performance Audits	18
4	Forensic/Citizen Participatory/ Environment Audit/Impact Audit/ Thematic Audit	57
5.	Certification Audits	243
6.	Special Study	11
7.	Foreign Aided Projects Audits	234
8.	IT/IS Audit	4
<b>Total</b>		<b>683</b>

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	12	11	3	10	2	5	40	83
Special Audit Reports	-	05	5	1	5	12	5	33
Performance Audit Reports	-	6	1	5	-	2	4	18
Foreign Aided Project Reports	41	55	11	28	1	36	62	234
IT/IS Report / others	-	-	-	2	-	-	2	4
Environment Audit Report	-	-	-	-	-	-	-	-
Special Studies Reports	-	4	-	3	1	1	2	11
Certification Audit Report/Project Audit Reports/Forensic/Impact Audit Reports	-	4	-	6	2	3	42	57
<b>Total</b>	<b>53</b>	<b>85</b>	<b>20</b>	<b>55</b>	<b>11</b>	<b>59</b>	<b>157</b>	<b>440</b>

**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.	50,121.776	1,059,866.053	724,429.437 \$ 772.745 Euro 99.24	38,700.420	1,279,998.999	90,638.35	35,027.118	3,278,782.15 US 772.745 Euro 99.24
2	Reported cases of fraud, embezzlement, thefts and misuse of public resource.	1,593.543	50,506.468	1,001.039	882.054	118.762	37,429.42	308.535	91,839.82
3	Accounting Errors	-	584.25	79.958	4,270.170	-	8,469.66	3,990.711	17,394.75
4	Weaknesses of internal control systems.	143,689.295	402,862.923	1,033,495.116 \$ 2.697 Euro 0.049	9,337.861	1,158,816.697	77,697.51	13,841.268	2,839,740.67 US 2.697 Euro 0.049
5	Recoveries and overpayments	116812.242	4,114,836.661	270,152.107 \$ 394,694.598	280,662.877	1,764,451.895	213,857.92	74,040.146	6,834,813.85 US 394,694.598
6	Non-production of record	782.200	830.09	16.526	-	-	51,775.10	17,450.716	70,854.63
7	Others	16,813.938	2,746,908.362	89,846.126	85,275.229	112.797	462,521.95	33,367.08	3,434,845.482
8	Irregularities	-	-	-	1,149.410	-	-	-	1,149.41

A	HR/Employees related irregularities	18,602	29,088.495	-	4,859.090	-	2,738.507	-	55,288.09
B	Procurement related irregularities	22012	265,376.814	-		-	37,549.81	-	324,938.624
C	Management of Accounts with Commercial Banks	15,064	84,251.984	-	1,916,,577.530	-	257.763	-	99,573.75
9	Value of Money and service delivery issues	43.901	245,007.929	-	10,211.450	-	4,638.644	-	259,901.92

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

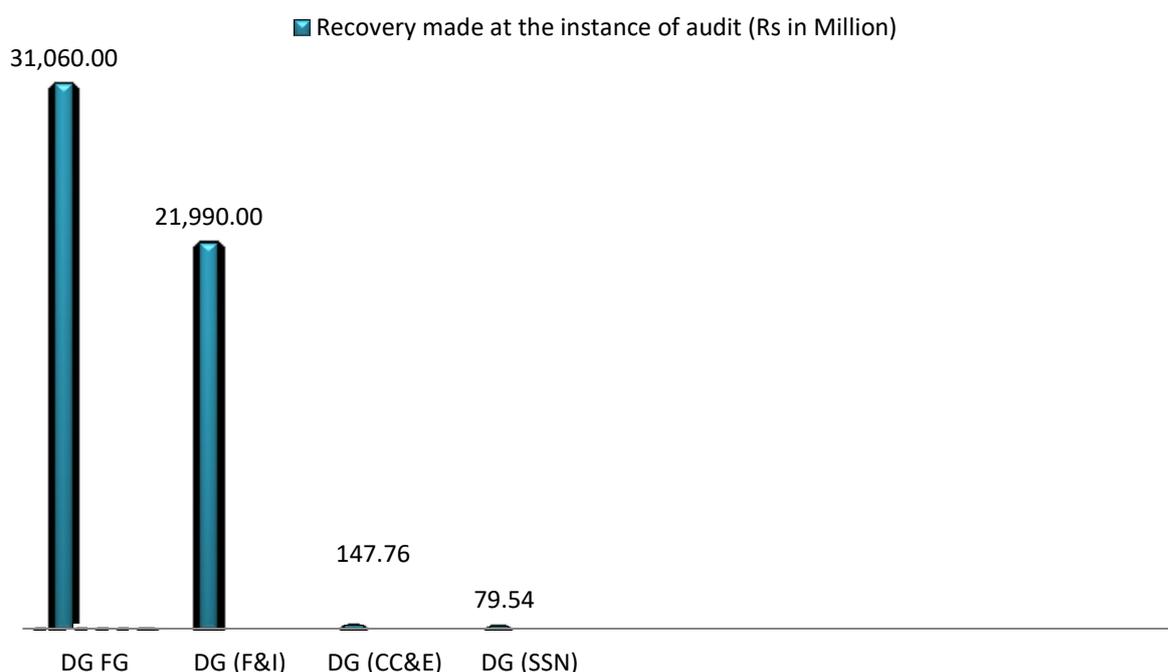
FAO Wing comprises of four field audit offices (FAOs) dealing with Federal Government Ministries and Divisions and its attached Departments (Except Defense Services and Revenue Divisions and Authorities / Bodies and PSEs dealt by separate Audit Wing). These four FAOs are Director General Audit Federal 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 millions)

S.#	Description	DGA (FG)	DGA (F&I)	DGA (CC&E)	DGA (SSN)	Total
1	Total amount audited	484,427.000	47,143.000	119,351.960	531,221.130	<b>1,182,143.090</b>
2	Recovery made at the instance of audit	31,060.000	21.990	147.760	79.540	<b>31,309.290</b>
3	Amount placed under audit observations	277,093.000	6,654.955	38,559.550	63,226.390	<b>385,533.895</b>

## Dy. AG (FAO) RECOVERY, DG WISE



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

(Figures in millions)

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	-	1,163.764	32,402.460	16,555.552	<b>50,121.776</b>
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	1,505	40.703	-	47.840	<b>1,593.543</b>
3	Accounting Errors	-	-	-	-	-
4	Weaknesses of internal controls	97,336	-	6,157.090	40,196.205	<b>143,689.295</b>

5	Recoveries and overpayments	110,240	145.449	-	6,426.793	<b>116,812.242</b>
6	Non-Production of Records	748	34.200	-	-	<b>782.200</b>
7	Others	11,571	5,242.938	-	-	<b>16,813.938</b>
8	Irregularities	-	-	-	-	-
A	HR/Employees related irregularities	18,602	-	-	-	<b>18,602</b>
B	Procurement related irregularities	22,012	-	-	-	<b>22,012</b>
C	Management of Accounts with Commercial Banks	15,064	-	-	-	<b>15,064</b>
9	Value of Money and service delivery issues	16	27.901	-	-	<b>43.901</b>
	<b>TOTAL</b>	<b>277,094</b>	<b>6,654.955</b>	<b>38,559.550</b>	<b>63,226.390</b>	<b>385,534.895</b>

The FAO Wing issued fifty three (53) 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	5	12
2	Special Audit Reports	-	-	-	-	-
3	Performance Audit Reports	-	-	-	-	-
4	Foreign Aided Project	25	-	8	8	41
5	IT/IS Report	-	-	-	-	-
6	Environment Audit Report	-	-	-	-	-
7	Special Studies Reports	-	-	-	-	-
8	Certification Audit Report/ Forensic Reports	-	-	-	-	-
	<b>TOTAL</b>	<b>26</b>	<b>1</b>	<b>13</b>	<b>13</b>	<b>53</b>

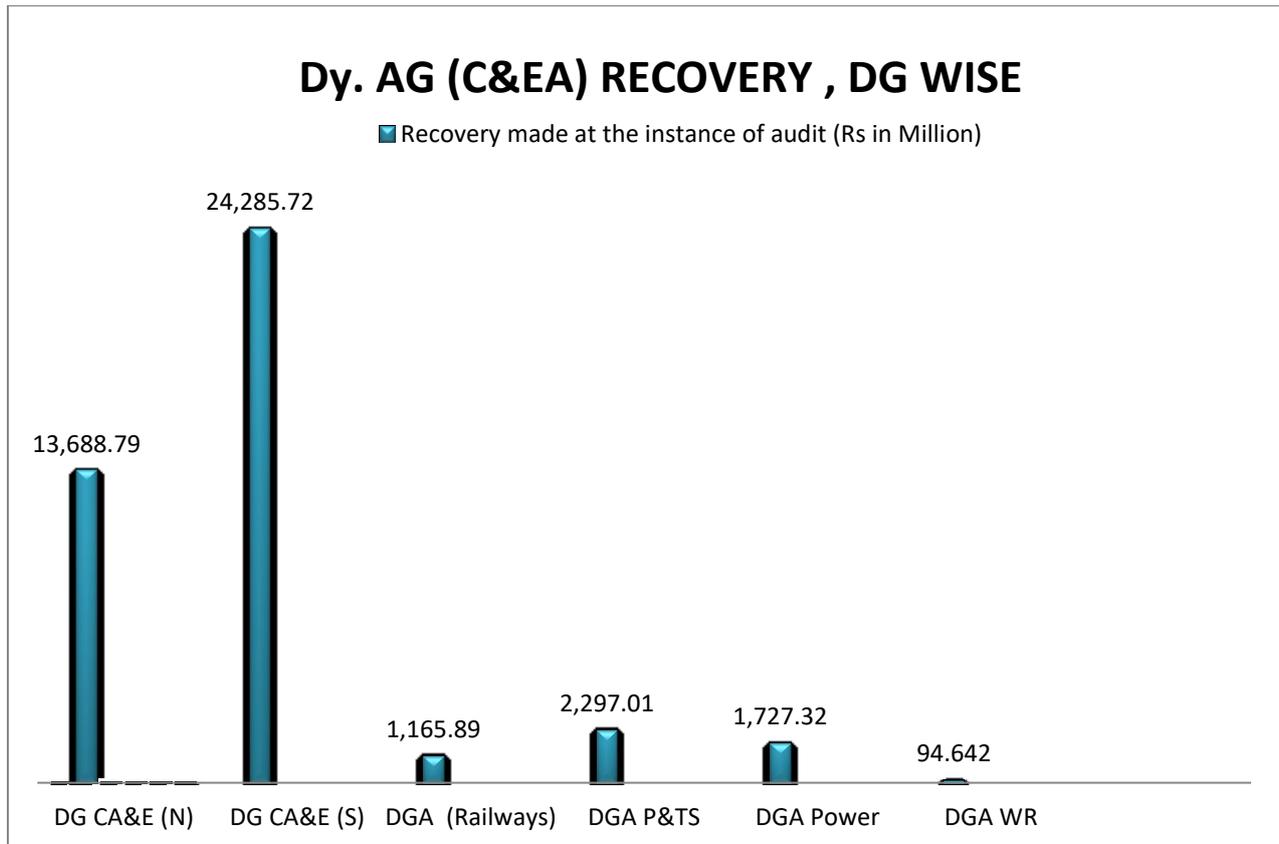
## II. Corporate and Energy Audit (C&EA) Wing

C&EA Wing comprise six field audit offices (FAOs) dealing with Authorities/Bodies and Public Sector Enterprises. These six FAOs are Director General Corporate Audit & Evaluation North, Director General Corporate Audit & Evaluation South, 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 millions)

Sr. No	Description	DG CA&E (N)	DG CA&E (S)	DGA Railways	DGA P&TS	DGA Power	DGA WR	Total
1	Total amount audited	887,316.13	1,694,945.783	295,605.00	290,756.693	147,057.00	341,121.00	<b>3,656,801.606</b>
2	Recovery made at the instance of audit	13,688.79	24,285.724	1,165.89	2,297.009	1,727.32	94.642	<b>43,259.375</b>
3	Amount placed under audit observations	50,159.92	2,332,791.907	237,992.22	296,500.256	5,726,170.39	356,505.326	<b>9,000,120.190</b>



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

(Figures in Millions)

Sr. #	Description	DG CA&E (N)	DG CA&E (S)	DGA Railways	DGA P&TS	DGA Power	DGA WR	Total
1	Violation of Rules and regulations as well as principle of propriety and probity in public operations.	12,059.78	-	128,372.06	26,847.526	749,498.44	143,088.247	<b>1,059,866.053</b>
2	Reported cases of fraud, embezzlement, thefts and misuse of public resource.	1,369.04	40,453.931	6,174.32	48.882	2,394.87	65.425	<b>50,506.468</b>
3	Accounting Errors	-	-	584.25	-	-	-	<b>584.25</b>

4	Weaknesses of internal control systems.	1,565.27	-	37,699.83	4,531.603	344,927.28	14,138.940	<b>402,862.923</b>
5	Recoveries and overpayments	26,023.26	-	30,388.36	3,743.912	3,928,908.89	125,772.239	<b>4,114,836.661</b>
6	Non-production of record	27.93	802.16	-	-	-	-	<b>830.09</b>
7	Others	9,114.65	1,667,810.594	34,773.40	261,328.333	700,440.91	73,440.475	<b>2,746,908.362</b>
8	Irregularities	-	-	-	-	-	-	-
A	HR/Employees related irregularities	-	29,088.495	-	-	-	-	<b>29,088.495</b>
B	Procurement related irregularities	-	265,376.814	-	-	-	-	<b>265,376.814</b>
C	Management of Accounts with Commercial Banks	-	84,251.984	-	-	-	-	<b>84,251.984</b>
9	Value of Money and service delivery issues	-	245,007.929	-	-	-	-	<b>245,007.929</b>
	<b>Total</b>	<b>50,159.92</b>	<b>2,332,791.907</b>	<b>237,992.22</b>	<b>296,500.256</b>	<b>5,726,170.39</b>	<b>356,505.326</b>	<b>9,000,120.029</b>

The C&EA Wing issued eighty five (85) Audit Reports. Details of breakup according to type of audit are as under:

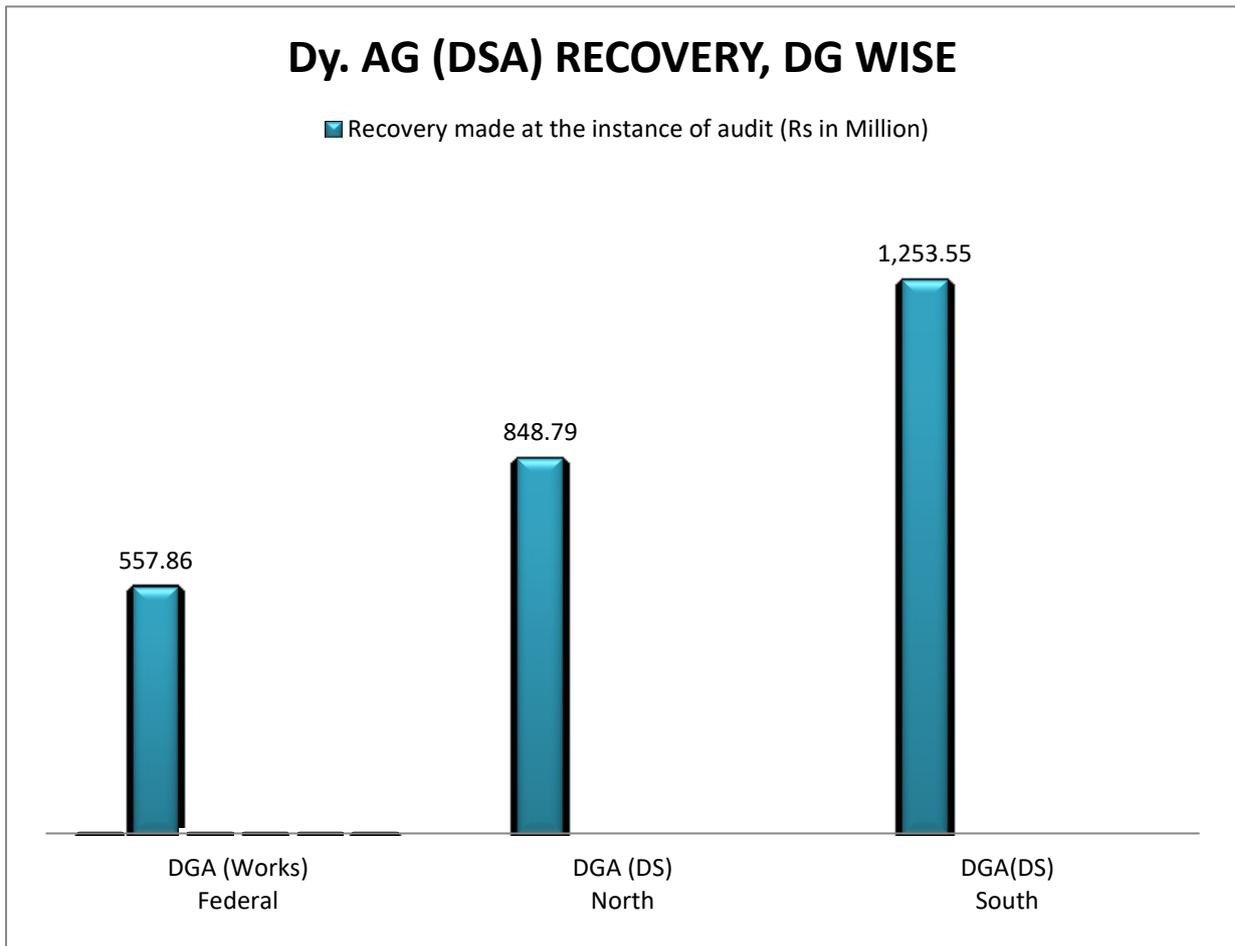
Sr. #	Description	DG CAE (N)	DG CAE (S)	DGA Railways	DGA P&TS	DGA Power	DGA WR	Total
1	Audit Reports	03	03	01	02	01	01	11
2	Special Audit Reports	-	-	01	-	04	-	05
3	Performance Audit Reports	2	-	01	01	01	01	06
4	Foreign Aided Project Reports	2	-	01	-	26	26	55
5	IT/IS Report/Forensic Audit Reports	-	-	-	-	-	-	-
6	Environment Audit Report	-	-	-	-	-	-	-
7	Special Study Reports	-	-	-	02	01	01	04
8	Certification Audit Report	02	-	01	-	-	-	03
9	Impact Audit Report	-	-	-	-	-	01	01
	<b>Total</b>	<b>09</b>	<b>03</b>	<b>05</b>	<b>05</b>	<b>33</b>	<b>30</b>	<b>85</b>

### III. Defense Services Audit (DSA) Wing

DSA Wing comprises 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 Millions)

Sr. No.	Description	DGA (Works) Fed	DGA (DS) North	DGA(DS) South	Total
1	Total Amount Audited	405,918.970	663,959.836 US 956.043 Euro 99.289	104,319.32	<b>1,174,201.126</b> <b>US \$ 956.043</b> <b>Euro 99.289</b>
2	Recovery Made at the Instance of Audit	557.858	848.787 US 0.113	1,253.549	<b>2,660.194</b> <b>US \$0.113</b>
3	Amount placed under Audit Observations	1,377,829.498	558,146.669 US 934.960 Euro 99.289	221,360.947 US 394,534.78	<b>2,157,337.114</b> <b>US 395,469.74</b> <b>Euro 99.289</b>



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

(Figures in Millions)

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.	226,055.854	334,863.159 \$ 772.745 Euro 99.24	163,510.424	<b>724,429.437</b> <b>\$ 772.745</b> <b>Euro 99.24</b>
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	1,000.00	1.039	-	<b>1001.039</b>
3	Accounting Errors	-	79.958	-	<b>79.958</b>
4	Weaknesses of internal control Systems	1,025,864.035	13.94 \$ 2.697 Euro 0.049	7,617.141	<b>1,033,495.116</b> <b>\$ 2.697</b> <b>Euro 0.049</b>
5	Recoveries and over payments	35,256.229	222,995.827 \$ 159.818	11,900.051 \$ 394,534.78	<b>270,152.107</b> <b>\$ 394,694.598</b>
6	Non-Production of Record	-	-	16.526	<b>16.526</b>
7	Others	89,653.380	192.746		<b>89,846.126</b>
	<b>Total</b>	<b>1,377,829.498</b>	<b>558,146.669</b> <b>\$ 935.260</b> <b>Euro 99.289</b>	<b>183,044.142</b> <b>\$ 394,534.78</b>	<b>2,119,020.309</b> <b>\$ 395,470.04</b> <b>Euro 99.289</b>

The DSA Wing issued twenty (20) 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	<b>3</b>
2	Special Audit Reports	5	-	-	<b>5</b>
3	Performance Audit Reports	1	-	-	<b>1</b>
4	Foreign Aided Project Report	11	-	-	<b>11</b>
5	Special Studies Report	-	-	-	<b>-</b>
6	Forensic Audit Reports	-	-	-	<b>-</b>
	<b>Total Audit Reports</b>	<b>18</b>	<b>1</b>	<b>1</b>	<b>20</b>

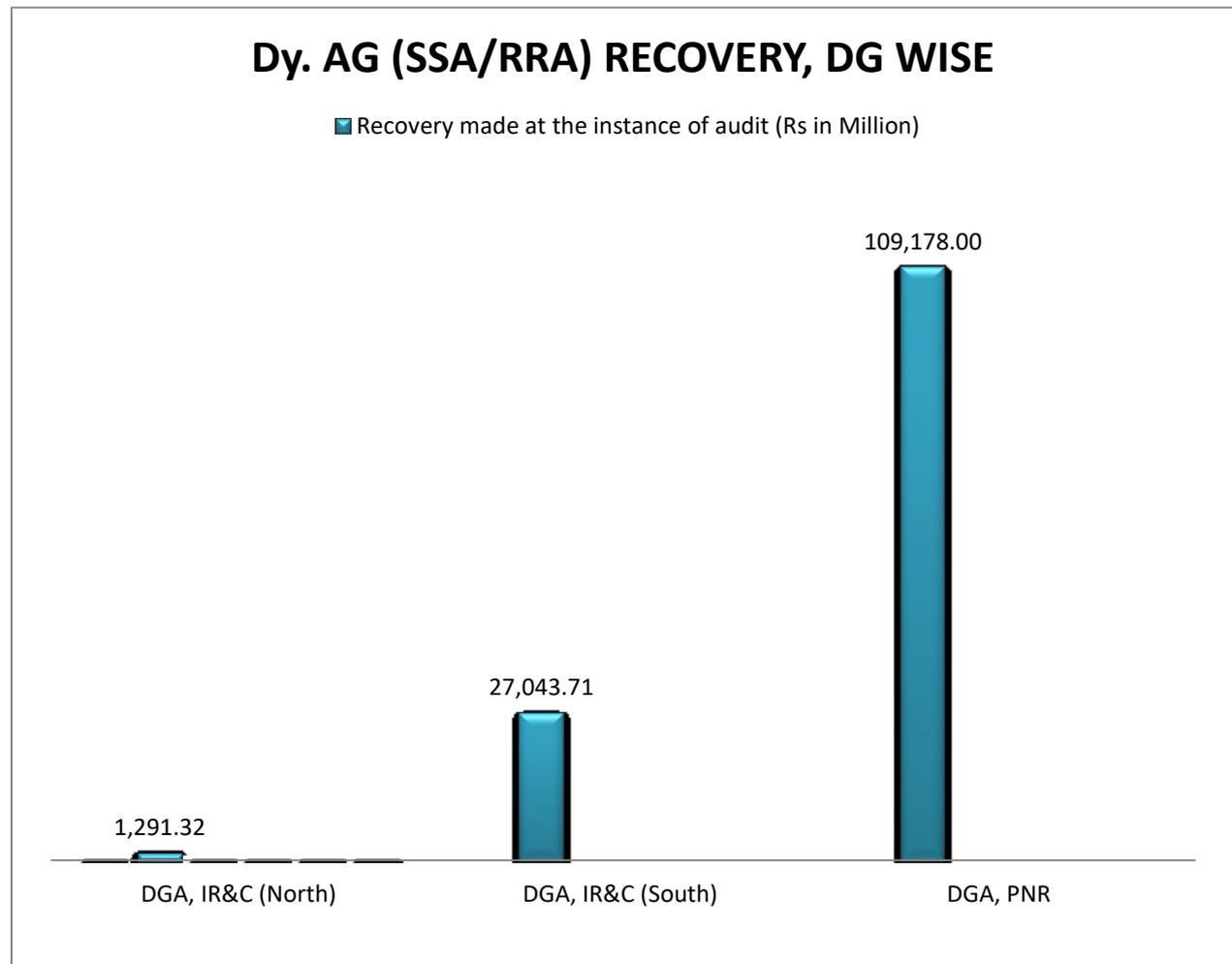
## IV. Revenue Receipt and Special Sectors Audit (RRA & SSA) Wing

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

Sr. No.	Description	DGA, IR&C (North)	DGA, IR&C (South)	DGA, PNR	Total
1	Total amount audited	4,127,450.250	3,449,441.21	14,637,929.000	22,214,820.460
2	Recovery made at the instance of audit	1,291.320	27,043.711	109,178.000	137,513.031
3	Amount placed under audit observation	239,676.000	737,324.754	3,226,498.396	4,203,499.150
<b>Total</b>		<b>4,368,417.570</b>	<b>4,213,809.675</b>	<b>17,973,605.396</b>	<b>26,555,832.641</b>



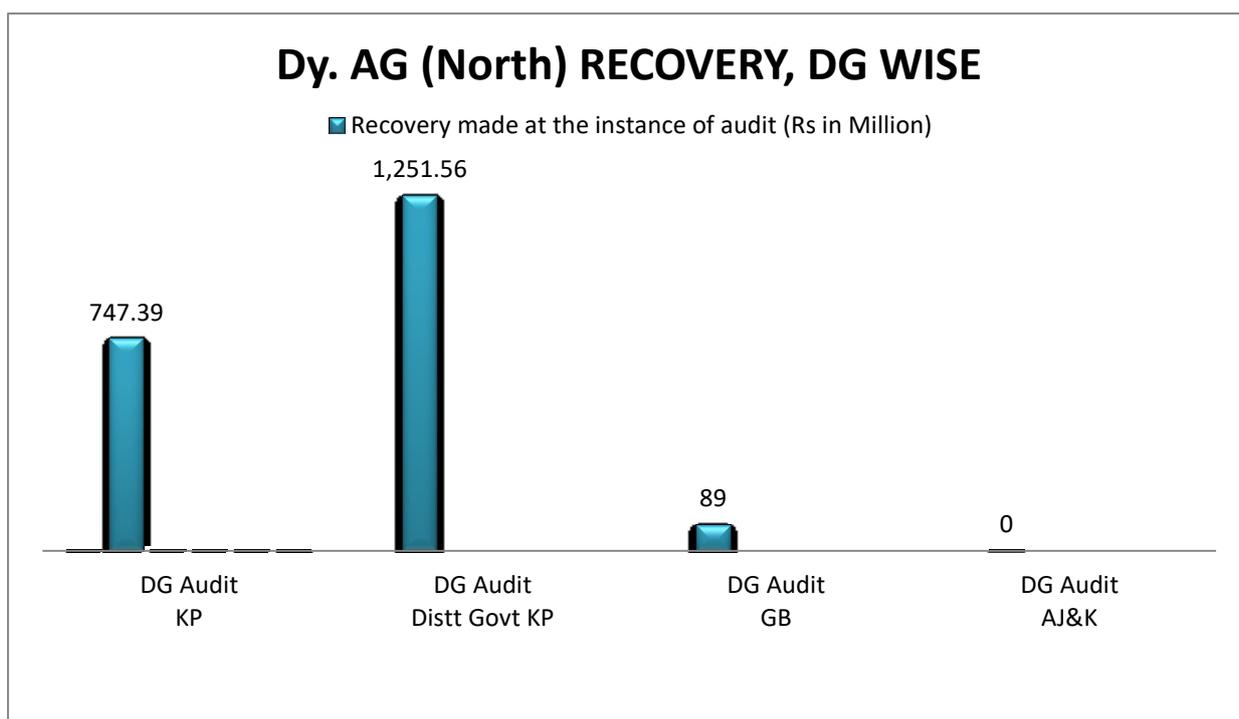
The breakup of the amounts placed under audit Observations are given in the table that follows:

(Figures in Millions)

Sr. No.	Description	DGA, IR&C (North)	DGA, IR&C (South)	DGA, PNR	Total
1	Violation of rules and regulations as well as principles of propriety and probity in public operations.	2,409.000	110,598.713	1,166,991.286	1,279,998.999
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-	-	118.762	118.762
3	Accounting errors	-	-	-	-
4	Weakness of internal controls	237,267.000	626,726.041	294,823.656	1,158,816.697
5	Recoveries and overpayments	-	-	1,764,451.895	1,764,451.895
6	Non-production of record.	-	-	-	-
7	Others	-	-	112.797	112.797
	<b>TOTAL</b>	<b>239,676.000</b>	<b>737,324.754</b>	<b>3,226,498.396</b>	<b>4,203,499.150</b>

The RRA&SSA Wing issued eleven (11) Audit Reports. Details of breakup according to type of audit are as under:

Sr. No.	Description	DG Audit IR&C, Lahore	DGAudit,IR&C, Karachi	DG Audit PNR	TOTAL
1	Audit Report	1	-	1	2
2	Special Audit Reports	2	1	2	5
3	Performance Audit Report and others	-	-	-	-
4	Foreign Aided Project	1	-	-	1
5	Special Studies	-	-	1	1
6	Forensic Audit Report	-	-	2	2
	<b>Total Audit Reports</b>	<b>4</b>	<b>1</b>	<b>6</b>	<b>11</b>



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

Dy.AG North Wing comprises 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 Millions)

Sr. No.	Description	Figures relating to					Total
		DG Audit AJ&K		DG Audit Local Govt KP	DGAudit GB	DG Audit KP	
		Exp Audit	RRA				
1	Total amount audited.	28,912	24,196	420,077.709	133.691	138,092.000	611,411.40
2	Recovery made at the instance of audit.	-	-	1,251.555	89.000	747.389	2,087.944
3	Amount placed under audit observation.	7,201.673	4,039.363	37,482.170	37,088.467	92,213.897	178,025.57

The breakup of the amounts placed under audit Observations are given in the table that follows:  
(Figures in Millions)

Sr. No.	Description	Amount placed under audit observation:					Total
		DGA AJ&K		DGA (LG) KP	DGA GB	DGA KP	
		Exp Audit	RRA				
1	Violations of rules and regulations and violation of principles of propriety and probity public operation	1,053.594	-	4,823.172	6,651.58	22,498.772	35,027.118
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources	-	-	55.264	60.551	192.720	308.535
3	Accounting Errors	-	-	3,990.711	-	-	3,990.711
4	Weakness of Internal Control system	-	-	1,329.178	9,767.48	2,744.61	13,841.268
5	Recoveries and overpayments	4,764.551	4,039.363	6,271.227	8,252.65	50,712.355	74,040.146
6	Nonproduction of records	1,383.528	-	1.748	-	16,065.440	17,450.716
7	Others	-	-	21,010.870	12,356.21	-	33,367.08
<b>Total</b>		<b>7,201.673</b>	<b>4,039.363</b>	<b>37,482.170</b>	<b>37,088.467</b>	<b>92,213.897</b>	<b>178,025.57</b>

The Dy.AG North Wing issued one hundred fifty seven (157) 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 (LG) KP	DGA GB	DGA AJ&K	
1	Audit Reports	2	35	2	1	40
2	Special Audit Reports	2	-	-	3	5
3	Performance Audit Reports	2	1	-	1	4
4	Foreign Aided Projects	57	2	1	2	62
5	IT/IS Audit Report	1	1	-	-	2
6	Environment Audit Report	-	-	-	-	-
7	Special Studies Report	-	1	-	1	2
8	Thematic Audit Report	-	-	-	1	1

9	Impact Audit	-	1	-	-	<b>1</b>
10	Certification Audit	2	35	2	1	<b>40</b>
Total Audit Reports		<b>66</b>	<b>76</b>	<b>5</b>	<b>10</b>	<b>157</b>

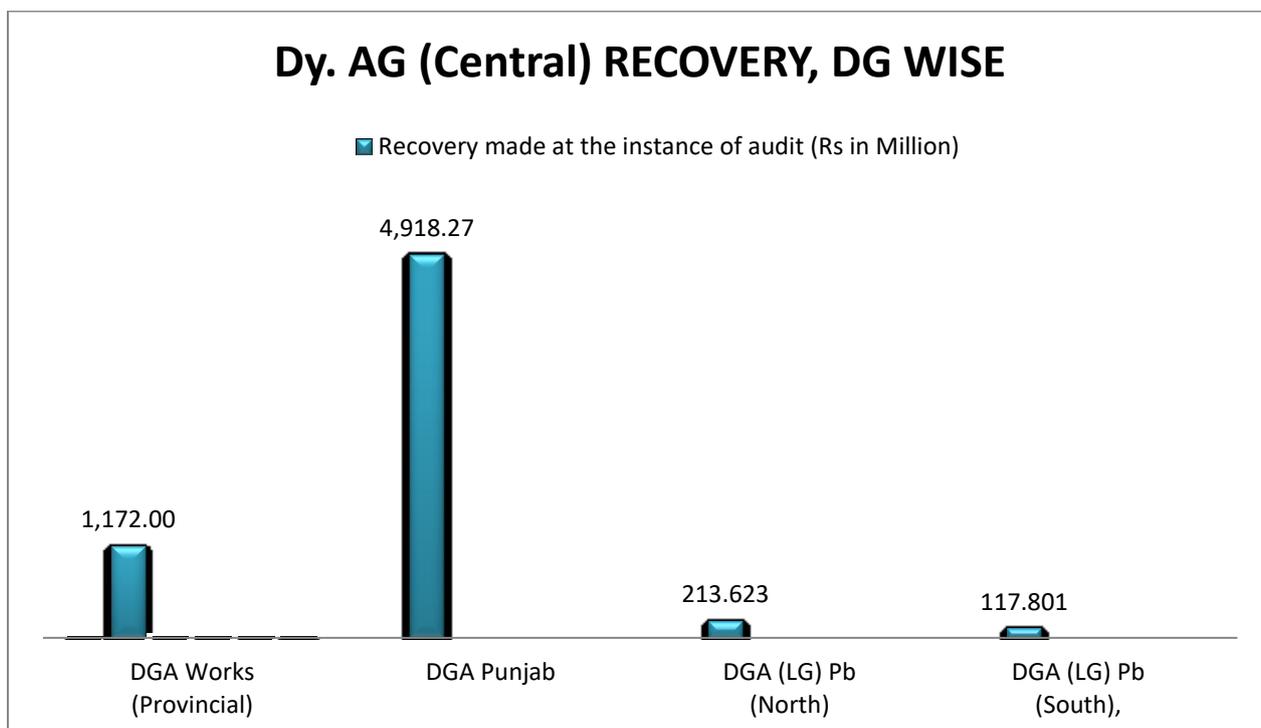
## VI. Dy.AG Central Wing-Punjab

Dy.AG (Central) Wing comprises four Field Audit Offices (FAOs) which are Director General Audit Punjab, Director General Audit (Local Government) North, Director General Audit (Local 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 Millions)

Sr. #	Description	DGA Works (P)	DGA Punjab	DGA (LG) Pb (N)	DGA (LG) Pb (S),	Total
1	Total amount audited	314,076	812,640.00	189,556.41	105,600.49	<b>1,421,872.90</b>
2	Recovery made at the instance of audit	1,172	4,918.27	213.623	117.801	<b>6,421.694</b>
3	Amount placed under audit observations	38,719	2,243,399.16	32,627.79	37,179.78	<b>2,351,925.73</b>



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

(Figures in Millions)

Sr #	Description	DGA Punjab, Lahore	DGA Works (Prov), Lahore	DGA (LG) Pb (N)	DGA (LG) Pb (S),	Total
1	Violation of Rules and regulations as well as principle of propriety and probity in public operations.	16,662.020	11,491.527	2,972.818	7,574.055	<b>38,700.420</b>
2	Reported cases of fraud, embezzlement, thefts and misuse of public resource.	349.340	36.726	464.138	31.850	<b>882.054</b>
3	Accounting Errors/Management of accounts in commercial Banks	4,270.170	-	-	-	<b>4,270.170</b>
4	Recoveries and overpayments	252,935.180	19,285.627	8,442.070	-	<b>280,662.877</b>
5	Non-production of record	-	-	-	-	-
6	HR/Employees related irregularities	4,859.090	-	-	-	<b>4,859.090</b>
7	Value for Money and Service delivery issues	10,211.450	-	-	-	<b>10,211.450</b>
8	Performance related Irregularities	1,149.410	-	-	-	<b>1,149.410</b>
9	Financial matters	1,916,577.530	-	-	-	<b>1,916,577.530</b>
10	Works related irregularities	-	-	-	-	-
11	Procurement related irregularities	-	-	-	-	-
12	Poor contract management	-	-	-	-	-
13	Internal control weakness	-	-	9,337.861	-	<b>9,337.861</b>
14	Others	36,384.970	7,905.484	11,410.900	29,573.875	<b>85,275.229</b>
	<b>Total</b>	<b>2,243,399.160</b>	<b>38,719.364</b>	<b>32,627.787</b>	<b>37,179.780</b>	<b>2,351,926.091</b>

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

Sr #	Description	DGA Punjab	DGA Works (P)	DGA (LG) Pb (N)	DGA (LG) Pb (S),	Total
1	Audit Reports	2	1	3	4	<b>10</b>
2	Special Audit Reports	-	1	-	-	<b>1</b>
3	Performance Audit Report	2	1	1	1	<b>5</b>
4	Foreign Aided Project Report	10	18	-	-	<b>28</b>
5	IT/IS Report	2	-	-	-	<b>2</b>
6	Special Studies Report	-	2	-	1	<b>3</b>
7	Thematic Audit Report	1	2	-	-	<b>3</b>
8	Forensic Audit Report	1	-	-	-	<b>1</b>
9	Impact Audit Report	1	1	-	-	<b>2</b>
Total Audit Report		<b>19</b>	<b>26</b>	<b>4</b>	<b>6</b>	<b>55</b>

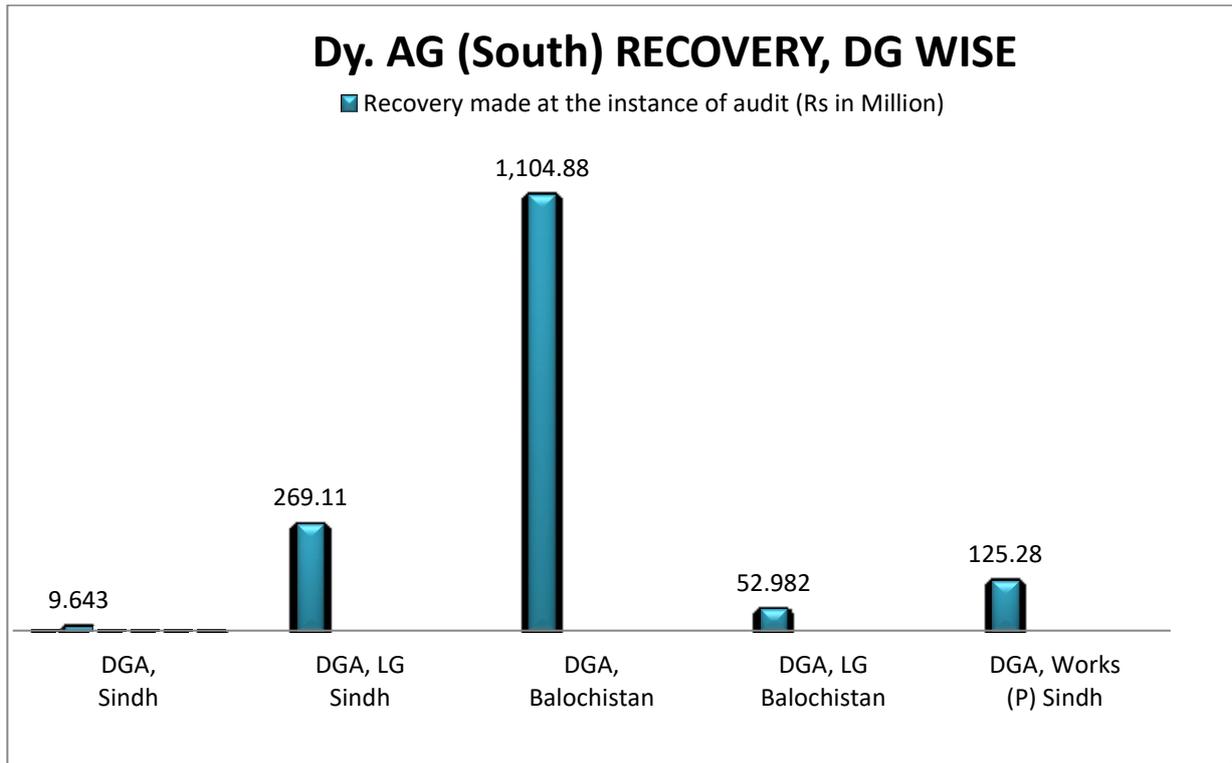
#### VII. Dy.AG South Wing-(Sindh and Balochistan)

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

Sr. #	Description	DGA, Sindh	DGA, LG Sindh	DGA, Balochistan	DGA, LG Balochistan	DGA, Works (Provincial) Sindh	Total
1	Total amount audited	676,922	196,039.243	69,225.6	13,906	213,459.821	<b>1,169,552.664</b>
2	Recovery made at the instance of audit	9.643	269.110	1,104.882	74.268	125.280	<b>1,583.183</b>
3	Amount placed under audit observation	715,118.728	191,719.458	26,540.545	4,999.468	62,208.154	<b>2,171,722.20</b>



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

(Figures in Millions)

Sr. #	Description	DGA, Sindh	DGA, LG Sindh	DGA, Balochistan	DGA, LG Balochistan	DGA, Works (Provincial) Sindh	Total
1	Violation of rules and regulation and violation of principle of propriety and probity in public operations.	41,068.327	48,196.345	123.260	1,250.42	-	<b>90,638.35</b>
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	37,387.727	-	7.290	34.398	-	<b>37,429.42</b>
3	Accounting Errors	8,469.659	-	-	-	-	<b>8,469.66</b>
4	Weaknesses of Internal Control Systems	76,508.128	-	-	1,189.38	-	<b>77,697.51</b>
5	Recoveries and overpayments	95,362.744	98,813.279	8,585.062	825.45	10,271.380	<b>213,857.92</b>
6	Non-production of record.	51,726.179	-	10.700	38.219	-	<b>51,775.10</b>
7	HR related irregularities	-	-	-	-	2,738.507	<b>2,738.507</b>
8	Procurement related irregularities	-	-	-	1,583.692	35,966.113	<b>37,549.81</b>
9	Management of accounts with commercial banks related	-	-	-	-	257.763	<b>257.763</b>
10	Value for money and service	-	-	-	63.572	4,575.072	<b>4,638.644</b>
11	Others	404,595.964	44,709.834	4,802.500	14.337	8,399.319	<b>462,521.95</b>
	<b>Total</b>	<b>715,118.728</b>	<b>191,719.458</b>	<b>13,528.810</b>	<b>4,999.468</b>	<b>62,208.154</b>	<b>987,574.62</b>

The Dy.AG South Wing issued fifty nine (59) Audit Reports. Details of breakup according to type of audit are as under:-

Sr. No.	Description	DGA, Sindh	DGA, LG Sindh	DGA, Balochistan	DGA, LG Balochistan	DGA, Works (Provincial) Sindh	Total
1	Audit Report	1	1	1	1	1	5
2	Special Audit Reports	5	-	7	-	-	12
3	Performance Audit Reports	1	-	-	-	1	2
4	Foreign Aided Project Report	22	-	9	-	5	36
5	IT/IS Report	-	-	-	-	-	-
6	Environment Audit Report	-	-	-	-	-	-
7	Special Studies Report	-	1	-	-	-	1
8	Forensic Audit	1	-	-	-	-	1
9	PSDP Audit	-	-	-	1	1	2
	<b>Total</b>	<b>30</b>	<b>2</b>	<b>17</b>	<b>2</b>	<b>8</b>	<b>59</b>

## 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 the 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 planning 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 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.



DISCOVER THE TRANQUIL  
BEAUTY OF

# KEENJHAR LAKE

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Where serenity meets  
the horizon.

In the vast, sunlit plains of Sindh, Pakistan, lies Keenjhar Lake, a shimmering expanse of freshwater that stretches like a liquid sapphire across the landscape. Known also as Kalri Lake, this magnificent body of water spans over 24 kilometers in length and 6 kilometers in width, offering a tranquil sanctuary where nature and culture converge. Beyond its undeniable beauty, Keenjhar Lake is a lifeline for the region—a source of sustenance, inspiration, and deep cultural significance.

The surface of Keenjhar Lake mirrors the sky, capturing the changing hues of dawn and dusk with an ethereal grace. It is a place where time seems to stand still, where the whispering winds and gentle ripples of water create a symphony of serenity. But this lake is more than a picturesque retreat; it is the beating heart of the region, nourishing the land and its people. The waters of Keenjhar flow into the homes of Karachi, quenching the thirst of millions. They irrigate the fields that stretch out in a green patchwork, feeding the nation. This intricate relationship between the lake and the land is a testament to nature's generosity—a gift that must be nurtured and protected.



The role of the Auditor-General of Pakistan becomes even more critical in this context. Through diligent performance audits and environmental assessments, the Auditor-General holds the torch of accountability high, illuminating the paths that lead to sustainable development. These efforts ensure that Keenjhar Lake remains not just a relic of the past, but a vibrant part of the future—a place where the next generation can find both solace and sustenance.

This dual nature of the lake, as both a natural wonder and an economic cornerstone, places it firmly within the purview of the Auditor-General of Pakistan, whose duty it is to safeguard the nation's most precious resources. The Auditor-General of Pakistan, in their stewardship, ensures that this vision is not lost to time.

By meticulously overseeing the lake's management, the Auditor-General protects Keenjhar's delicate balance, allowing it to continue its role as both a natural sanctuary and a vital economic resource. In this way, Keenjhar Lake remains a glimmering jewel in Sindh's heart, a place where the spirit of the land and the needs of the people find their perfect reflection.

Keenjhar Lake is woven into the cultural fabric of Sindh, its waters steeped in stories that have been passed down through generations. The most famous of these is the legend of Noori Jam Tamachi, a tale of love that echoes across the waters. Noori, a humble fisherwoman, captured the heart of Prince Jam Tamachi, who chose her over the luxuries of the royal court. Today, her tomb rests on an island within the lake, a silent guardian of this timeless story. Visitors come from far and wide to pay homage to this tale of love and devotion, finding in Keenjhar not just a lake, but a living symbol of the region's soul. Keenjhar Lake is more than just a destination; it is a vision of harmony between nature, culture, and community. But Keenjhar Lake faces challenges that threaten its serene existence. Pollution, unchecked development, and water management issues cast shadows over its clear waters.





## THE WALLED CITY OF LAHORE

*A timeless tapestry of history and culture*

**I**n the heart of Lahore, where the past whispers through the narrow alleys and the present pulses with vibrant life, lies the Walled City—a living testament to the grandeur of history and the resilience of culture. Encircled by towering walls that have stood the test of time, this ancient city, known locally as the “Androon Sheher,” is a place where every brick and stone tells a story, where the past and present merge into a rich, colorful tapestry of life.

The Walled City of Lahore is a labyrinth of history, where the echoes of Mughal emperors, Sikh Maharajas, and British colonial rulers still resonate. As you step through one of its historic gates—Delhi Gate, Roshnai Gate, or Bhati Gate, to name a few—you are transported into a world where time seems to stand still. The bustling bazaars, with their kaleidoscope of colors, sounds, and scents, are reminiscent of a bygone era, yet they are very much alive with the energy of today.



**T**he streets are lined with havelis, ancient mansions that once housed the city’s elite, their intricately carved wooden balconies and jharokas (overhanging enclosed balcony windows) standing as reminders of the city’s opulent past. The grandeur of the Badshahi Mosque, the poetic beauty of the Shahi Hammam, and the imposing Lahore Fort all speak of a time when Lahore was the center of power, culture, and art in the subcontinent.

The Walled City is more than just a historical site; it is a living, breathing entity that continues to thrive. Here, centuries-old traditions coexist with modern life. The clang of metal as craftsmen shape copper into delicate utensils, the vibrant display of handwoven fabrics, and the rich aroma of traditional Lahori cuisine wafting from street food vendors create an atmosphere that is both timeless and dynamic.



The residents of the Walled City, many of whom have lived here for generations, are the keepers of its rich heritage. Their lives are intertwined with the city's history, as they continue to practice trades passed down from their ancestors, celebrate festivals that have been observed for centuries, and maintain the customs that make this part of Lahore so unique.

Beyond its historical and cultural significance, the Walled City of Lahore is also a vital part of the city's economy. The bazaars are a hub of commerce, drawing traders and shoppers from across the region. The preservation and promotion of the Walled City as a tourist destination contribute significantly to the local economy, providing livelihoods for countless artisans, shopkeepers, and service providers.

This economic vitality, however, depends on the careful balance between preservation and modernization. The ongoing efforts to restore and conserve the Walled City, led by organizations like the Walled City of Lahore Authority (WCLA), are crucial to ensuring that this historic area remains a vibrant and sustainable part of Lahore's urban landscape.

The Walled City of Lahore is not just a local treasure; it is a national heritage site that belongs to all Pakistanis. Its preservation is a matter of national pride and responsibility. Herein lies the importance of the Auditor-General of Pakistan. As the steward of public resources, the Auditor-General plays a pivotal role in ensuring that every rupee allocated for the preservation of this historic city is spent wisely and effectively. Through meticulous audits and evaluations, the Auditor-General's office ensures that restoration projects are conducted with the utmost transparency and accountability. This oversight is essential in protecting the integrity of the Walled City, safeguarding it as a cultural and economic resource that continues to inspire and uplift the nation.



The Walled City of Lahore is more than a collection of ancient buildings; it is a living narrative of Pakistan's past, present, and future. It embodies the soul of Lahore, a place where history is not only remembered but lived, where culture and tradition are cherished as the lifeblood of the community.

In protecting this invaluable legacy, the Auditor-General of Pakistan ensures that the Walled City remains a vibrant symbol of the nation's heritage—preserved not just in stone and mortar, but in the hearts and lives of the people who call it home.

## Impact Audit: A New Dawn

The Department of the Auditor-General of Pakistan (DAGP) has embarked on a pioneering path with the adoption of Impact Auditing—a sophisticated approach that transcends the boundaries of traditional audits. Unlike conventional methods, which primarily focus on compliance or financial oversight, Impact Audits delve into the very heart of government initiatives, assessing their tangible outcomes and societal effects. This genre of audit seeks to unveil the true influence of programs or interventions, evaluating not just processes but the real-world results they yield.

At its essence, an Impact Audit seeks to answer fundamental cause-and-effect questions: What are the concrete outcomes directly attributable to a particular initiative? What would the state of affairs have been without it? By isolating the initiative’s unique contribution from external factors, the audit provides a clearer, more accurate picture of its effectiveness. This approach moves beyond procedural adequacy, shedding light on the actual benefits—or shortcomings—of public policies and programs.

A distinguishing feature of Impact Audits is the absence of fixed criteria, unlike in performance audits. Instead, they rely on two pivotal conditions: *condition with* and *condition without*. The *condition with* reflects the level of performance achieved as a consequence of the initiative, while the *condition without* estimates the scenario had the intervention not been implemented. The variance between these two states—between what *is* and what *might have been*—defines the true impact of the program, offering a profound insight into its efficacy.

The methodology of an Impact Audit is both rigorous and multifaceted. It encompasses an array of analytical techniques, from comparing targeted objectives with achieved outcomes, to conducting trend analyses, scrutinizing ratios, and gathering qualitative insights through surveys, interviews, and monitoring reports. Advanced methods such as difference-in-differences and regression analysis further enhance the precision of findings, ensuring that the audit accurately attributes results to the initiative in question.

Each audit report culminates in a thoughtful synthesis of findings, intricately linking the outcomes to the program's original objectives. The results are not merely evaluated in terms of success or failure; they are critically examined to provide a deeper understanding of the initiative’s impact. In doing so, the audit offers well-founded, actionable recommendations aimed at refining future efforts and aligning them more closely with intended goals.

In essence, Impact Audits serve as a vital instrument in the realm of public accountability and governance, offering an enlightened perspective on the effectiveness of government interventions. By capturing the true essence of outcomes, they illuminate the path towards more effective policymaking, ensuring that public resources are used not only efficiently but meaningfully, in pursuit of lasting societal benefits.

وزارت پٹرولیم کی غفلت سے 833 ارب نقصان کا انکشاف

570 ارب کی عدم وصولی سے گردش قرضہ بڑھا، 17 ارب رائٹی بھی نہ لی

ایل این جی قیمتوں میں 21 ارب کی ہیرا پھیری کی گئی: آڈیٹر جنرل رپورٹ

اسلام آباد (ذیشان یوسفوی) وزارت پٹرولیم اور ذیلی اداروں کی نااہلی اور غفلت کے باعث قومی خزانے کو 833 ارب 74 کروڑ روپے کے نقصان کا انکشاف ہوا ہے (بانی صفحہ 5 نمبر 1)

نقصان انکشاف

بقیہ نمبر 1

آڈیٹر جنرل آف پاکستان کی رپورٹ میں متعدد بے ضابطگیوں کی نشاندہی کر کے ذمہ داروں کے خلاف کارروائی کی سفارش کی گئی ہے۔ رپورٹ میں بتایا گیا ہے کہ وزارت پٹرولیم کے ذیلی ادارے اپنی نااہلی اور کرپشن کا ریکارڈ چھپانے میں مصروف ہیں۔ ناہندگان سے 570 ارب روپے کی عدم وصولی گردش قرضے میں اضافے کا سبب بنی۔ رپورٹ میں نشاندہی کی گئی ہے کہ وزارت پٹرولیم کمپنیوں سے 17 ارب روپے کی رائٹی لینے میں ناکام رہی۔ ایل این جی قیمتوں میں 21 ارب روپے کی ہیرا پھیری کی گئی۔ ایس این جی ایل نے گھریلو صارفین کو خلاف ضابطہ ایل این جی فراہم کی، 16 ارب روپے کی ایل این جی کا غیر قانونی استعمال کیا گیا۔ گیس کی ترقیاتی سیکسٹس مکمل نہ ہونے سے 15 ارب روپے کا نقصان ہوا۔ رپورٹ کے مطابق ایس این جی پی ایل نے کمپنیوں کو 10 ارب روپے کی غیر قانونی سبسڈی سے نوازا۔ جی ایچ پی ایل نے ایک ارب 36 کروڑ روپے سرکاری خزانے میں جمع نہیں کرائے۔ او جی ڈی سی ایل نے گیس اور تیل کی پیداوار کیلئے مناسب آلات کا استعمال نہ کر کے ایک ارب 36 کروڑ روپے کا نقصان کیا۔ او جی ڈی سی ایل 65 کروڑ 46 لاکھ روپے کا ریکارڈ فراہم کرنے میں ناکام رہی۔ رپورٹ میں کہا گیا ہے کہ ذمہ داروں کا تعین کر کے ان کے خلاف کارروائی کی جائے۔

وزارت آبی وسائل میں گھیلے، 294 ارب روپے کا نقصان

مالی انتظامی امور کے 26 کیسز میں 251 ارب 50 کروڑ سے زائد کی ہیرا پھیری

خریداری میں 20 ارب، 30 ٹھیکوں میں 10 ارب نقصان، آڈٹ رپورٹ

اسلام آباد (ذیشان یوسفزئی) وزارت آبی وسائل میں گھیلوں اور بے ضابطگیوں کے باعث قومی خزانے کو 294 ارب روپے کے خطیہ نقصان کا انکشاف ہوا ہے۔ آڈیٹر جنرل آف پاکستان کی رپورٹ کے مطابق غیر قانونی ٹھیکوں، ایچ آف اور پنشن کے معاملات سمیت (باقی صفحہ 4 نمبر 45)

گھیلے، نقصان

بقیہ نمبر 45

مالی انتظامی امور میں بے ضابطگیاں سامنے آئی ہیں۔ رپورٹ میں انکشاف کیا گیا ہے کہ وزارت کے حکام نے خریداری کے قوانین کی دھجیاں اڑا دیں اور خریداری میں بے ضابطگیوں کے باعث قومی خزانے کو 20 ارب 96 کروڑ روپے سے زائد کا نقصان ہوا۔ ٹھیکے ایوارڈ کرنے میں بھی روٹز کو پامال کیا گیا۔ 30 ٹھیکوں میں قومی خزانے کو 10 ارب 94 کروڑ کا نقصان پہنچایا گیا۔ مالی انتظامی امور کے 26 کیسز میں 251 ارب 50 کروڑ سے زائد کی ہیرا پھیری سامنے آئی ہے۔ اثاثوں کی دیکھ بھال کے امور میں 6 ارب 32 کروڑ سے زائد کا نقصان ہوا۔ آڈٹ رپورٹ کے مطابق ایچ آف اور پنشن کے معاملات میں بھی 40 کروڑ سے زائد کا گھپلا دیکھنے میں آیا۔

# AGP detects Rs1.95bn mafeasance in three PCAA projects

**MUHAMMAD ALI**

**KARACHI:** The Auditor General of Pakistan (AGP) has detected serious financial irregularities totaling Rs. 1.95 billion in the three projects of the Pakistan Civil Aviation Authority (PCAA).

According to the audit report, the CAA awarded the contract for the reconstruction & upgradation of the main runway at Allama Iqbal International Airport (AllAP) Lahore to the Joint Venture (M/s China Civil Engineering Construction Corporation (CCECC)-MATRACON Pakistan (Pvt) Ltd and Habib Construction Services) at an agreement cost of Rs 6.45 billion.

As per the contract agreement (Clause 3.4.1.1 Technical Specification Chapter 2 Vol-II), all equipment used in the project must be the latest version produced by the manufacturer. Moreover, a Factory Acceptance Test (FAT) is mandatory to ensure the equipment's quality and

compliance with technical specifications before individual packaging.

However, the contractor had failed to conduct the FAT for imported equipment and had installed it without adhering to the crucial clause of the agreement.

Astonishingly, the cost of the FAT was already included in the equipment's price, making both the contractor and PCAA responsible for ensuring compliance.

The audit further revealed that the origin of the materials was not certified during manufacturing, and no inspection visits were conducted to verify the manufacturer's authenticity. Import documents, including goods declaration, bill of lading, and airway/seaway bills, were also unavailable for audit scrutiny.

Despite these glaring violations, an astounding sum of Rs 903.834 million was paid to the contractor for the equipment, which the audit report termed as deemed unauthen-

tic and unjustified, raising concerns about financial mismanagement and lack of due diligence within the CAA.

Similarly, the authority awarded the contract for reconstructing a rigid runway at Quetta International Airport for Operation Aircraft up to ICAO Code 4E to M/s Umer Jan & Co Engineers and Contractors at Rs 4.93 billion.

The project's timeline was later extended up to October 31, 2022. However, an audit revealed that a payment of Rs 627.543 million was made to the contractor for various Air Field Lighting System items.

Shockingly, the evidence regarding the quality and technical specifications of the Air Field Lighting System equipment/items, as per the contract and test reports, was unavailable in the produced records.

During 2021-22, the CAA awarded three contracts to M/s Selex ES INC, USA, and made 60% payment of

Phase-I & II cost on a Pro-Rate Basis amounting to Rs 418.990 million.

However, the audit uncovered a serious lapse in the documentation process. Necessary documents, such as bill of lading, commercial invoice, packing list, certificates of origin, and export license, were not found attached to the payment vouchers, terming this lack of compliance as weak internal controls and potential mismanagement of funds.

Despite the audit's detailed observations, the report said that the CAA has yet to respond, and the convening of the Departmental Accounts Committee (DAC) meeting has been continuously delayed, leaving the irregularities unaddressed. The audit report also recommends prompt corrective action and identifying responsibility for these violations of rules, causing to raise transparency and accountability issues within the PCAA.

آڈیٹر جنرل آف پاکستان کی رپورٹ نے اوگرا کی بے ضابطگیوں کا بھانڈہ پھوڑ دیا

ملک بھر میں سات ہزار غیر قانونی پیٹرول پمپس چلائے جانے کا انکشاف

اوگرانے کوٹے سے زائد ڈیزل درآمد کرنے کی اجازت دے کر مقامی ریفاٹریز کو بھی نقصان پہنچایا

اسلام آباد (آئی این پی) آڈیٹر جنرل آف پیٹرول پمپس چلائے جانے کا انکشاف ہوا ہے، پاکستان کی رپورٹ نے اوگرا کی بے ضابطگیوں کا بھانڈہ پھوڑ دیا، ملک بھر میں سات ہزار غیر قانونی پیٹرولیم مصنوعات کی ذخیرہ اندوزی اور اسگٹنگ کی باقی صفحہ 6 بقیہ نمبر 22

بقیہ نمبر 22 // آڈیٹر جنرل

میں اوگرا کو سہولت کار قرار دیا گیا، جی ٹی وی کے مطابق آئل مارکیٹنگ کمپنیوں کی گھرائی کرنے والا ادارہ اوگرا خود ہی ان کا سہولت کار بن گیا، جی ٹی وی کی کمپنیوں کو گنجائش سے زیادہ تیل ذخیرہ کرنے کی اجازت دی۔ جی ٹی وی کی رپورٹ کی صلاحیت پوری کیے بغیر لائسنس ہائٹ دیئے گئے۔ آڈیٹر جنرل آف پاکستان کی رپورٹ نے اوگرا کی بے ضابطگیوں کا بھانڈہ پھوڑ دیا، رپورٹ کے مطابق جی ٹی وی کی کمپنیوں نے گنجائش سے زائد غیر قانونی پیٹرول پمپ بنا رکھے ہیں۔ آئل مارکیٹنگ کمپنیاں غیر قانونی طور پر تیل کی خریداری اور فروخت میں ملوث ہیں۔ اوگرانے کوٹے سے زائد ڈیزل درآمد کرنے کی اجازت دے کر مقامی ریفاٹریز کو بھی نقصان پہنچایا۔ آئل مارکیٹنگ کمپنیوں کو اسٹوریج کی صلاحیت پوری کیے بغیر ہی لائسنس تھما دیئے گئے، آڈٹ رپورٹ میں انکشاف کیا گیا ہے کہ پورے ملک میں بوتلوں اور ڈرمز میں پیٹرول کی فروخت جاری ہے۔ غیر معیاری ٹینکوں میں پیٹرولیم مصنوعات کی ترسیل کو بڑا خطرہ قرار دیا گیا ہے۔

# Over 50 officers trained in performance audit

Courses cover international standards, planning and execution

● OUR CORRESPONDENT  
LAHORE

The Performance Audit Wing (PAW) of the Auditor General of Pakistan organised three training courses on the International Standards of Supreme Audit Institutions (ISSAI) Standards and Guidelines, and Performance Audit Cycle planning and execution phases for 52 officers from across the country.

The primary objective of the course on ISSAI Standards and Guidelines was to acquaint the partici-

pants with the principles applicable to the institutions worldwide.

The course on the planning phase of the Performance Audit Cycle covered the introduction of Performance Standards Report and its components and templates, risk assessment, preliminary audit objectives and scope, and audit issues of potential significance.

The participants learned how to develop an audit design matrix.

A three-day course designed to address the key topics of the audit cycle's execution phase included entry interviews, assessment, evaluation and reporting on internal controls.

# AGP detects Rs307.84bn irregularities

**NUZHAT NAZAR**  
ISLAMABAD: The Auditor General of Pakistan (AGP) has detected serious financial irregularities in the Pakistan Civil Aviation Authority (PCAA) amounting to Rs307.84 billion including a recoverable amount of Rs6.23 billion.

According to the audit report 2022-23, the Pension and Treasury Investment Section invested Rs67.46 billion in the market treasury bills (MTBs), the Pakistan Investment Bonds (PIBs), and the investment account without the approved policy.

The audit further observed that there was no proportion for investment into MTBs, PIBs, and banks.

During the audit of the Finance Directorate (Treasury and Investment),

Civil Aviation Authority (HQ), Karachi, it was noted that the Pension Section has invested an amount of Rs40 billion by adopting an unapproved investment policy.

Whereas, the CAA Investment Committee has also invested an amount of Rs34.5 billion in the same banks during the period April 2022 to June 2022.

The audit observed that as per the approved CAA investment policy any bank that holds CAA investment and also has a CAA daily product account, the total amount of placement should not be more than Rs6 billion. Whereas, an amount of Rs34.5 billion was invested by the CAA Pension Investment Committee in the same banks beyond the prescribed limit approved by the CAA Board.

Moreover, the Finance Directorate, CAA, Karachi, invested an amount of Rs47 billion in different banks/financial institutions during the year 2021-22.

The audit observed that the CAA Pension Investment Committee invested an amount of Rs47 billion in different banks/financial institutions without the approval of the competent forum.

Further, the audit is of the view that in the presence of highly capable CAA Investment Committee headed by a worthy CAA Board member, there was no need of separate investment committee for pension funds.

The audit maintains that irregular investment of the CAA and pension funds was due to weak financial controls.

# CDA: Audit observes Rs95.9bn financial 'irregularities'

NUZHAT NAZAR  
ISLAMABAD: Auditor General of Pakistan

(AGP) raised observations about the financial irregularities of the Capital Development Authority (CDA) amounting to Rs95.9 billion.

According to the audit report 2022-23, the audit observed these irregularities for the financial year 2021-22 which also includes recoveries of Rs9.2 billion.

The report further observed that the amount of audit observations exceeds the amount audited due to non-budgetary issues like award of works which involve future

spending, amount covering multiple previous years of spending, multiple reckoning of monetary impact in different audit observations pertaining to same transaction, etc.

Most of the irregularities are related to procurement/award-related irregularities which are Rs32.7 billion, execution of works, contract agreement amounting to Rs4.1 billion and management of accounts in commercial banks, which is around Rs13.6 billion, revenue management Rs24.6 billion, value for money and service delivery issues Rs12.5 billion, whereas, other irregularities amounting Rs8.4 billion.

The report further observed that the CDA neither prepared balance sheet, accounts/financial statements of the authority nor the balance sheet together with accounts/financial statements got certified by two Chartered Accountants and submit their report to the federal government in violation of the provisions of the CDA Ordinance, 1960.

The CDA audit reports for 1985-86, 1987-88, 2020-21, 2021-22, and five Special Audit Reports for the year 2017-18 have not been discussed by the PAC till the finalisation of this audit report.

# AGP uncovers Rs71.8bn anomalies in MoE

NUZHAT NAZAR

ISLAMABAD: Auditor General of Pakistan uncovered anomalies amounting to Rs71.8 billion in the Ministry of Energy (Petroleum Division). Anomalies of Rs11.7 billion were also raised in Oil and Gas Development Company Limited (OGDCL), Rs197.26 billion in Pakistan Petroleum Limited (PPL) and to Rs46.75 billion in Pakistan State Oil Company Limited (PSO).

According to the audit report 2022-23, the irregularities worth Rs71.8 billion were pointed out by AGP, in the Ministry of Energy (Petroleum Division) which also includes recoverable of Rs52,673.060 million.

The audit recorded the irregularities as following: (i) assessment and realisation of GIDC (Gas Infrastructure Development Cess) and GDS (Gas Development Surchage) amounting to Rs28.4 billion; (ii) Assessment and realisation of petroleum levy and windfall levy Rs4 billion; (iii) assessment and realisation of royalties on crude oil and gas amounting to Rs17.7 billion; (iv) Issues related to oil costing Rs1.3 billion, while other irregularities amounting to Rs20.5 billion.

During the audit of DG (Gas), Islamabad, for the FY 2021-22, it was observed that DG (Gas) did not realise GDS amounting to Rs24,519 million from various companies, (PPL Rs14.81 billion and MPCL 9.7 billion) in respect of gas sold to fertiliser and power companies. Further, no time limit had been prescribed for end-users/ consumers to pay outstanding amount to gas utility companies or E&P

companies. This had given leeway to companies to withhold outstanding amount.

During the audit of DG (Oil), Islamabad, it was observed that M/s Cnergyico Limited on the one hand paid less amount of petroleum levy on the sale of refined petroleum products and on the other hand deposited petroleum levy with considerable delay which necessitates LPS. In another case, invoices issued by M/s Cnergyico Limited to different OMCs for the sale of POL products were shown missing in the monthly sales summary of refinery. This led to short-realisation of petroleum levy and LPS amounting to Rs3.9 billion.

Audit observations amounting to Rs11.7 billion were also raised during the audit of the OGDCL. This also includes recoverable amount of Rs3.1 billion.

The audit recorded the irregularities as following, (i) Project management-related irregularities costing Rs3.13 billion; (ii) HR/ employees-related irregularities amounting Rs1.25 billion; (iii) Joint venture-related issues Rs1.25 billion; (iii) Contract management amounting Rs279.9 million; (iv) Procurement and Store Management-related irregularities Rs3.7 billion and receivables/ financial management costing Rs324.6 million and other irregularities recorded as Rs1.7 billion.

The report also stated the irregularities amounting to Rs197.259 billion in Pakistan Petroleum Limited (PPL). This amount also includes recoverable of Rs176,117.274 million as pointed out by the audit.

During the audit of PPL for

the FY 2021-22, it was observed that in four cases, the management filed insurance claims of Rs159.200 million to NICL against damages occurred in the equipment and installations at PPL fields during April 2018 to February 2020. However, the management failed to recover insurance claims after lapse of long time. This resulted in the non-settlement of insurance claims of Rs159.200 million.

The audit was of the view that it was a failure on the part of management for non-resolution of the matter within 90 days as envisaged in Section 118(I) of the ordinance.

The matter was reported to the management in September 2022. In a DAC meeting held on January 11, 2023, the management explained that one insurance claim relating to "Fire incident at SNGPL line" amounting to Rs12.810 million had been settled by NICL and documents were also shared with the auditors and the remaining three claims were being pursued with NICL. The DAC reduced the para to the extent of recovered/ settled and verified amount of fire incident claim and directed to expedite the recovery in remaining cases within one month. No further progress was reported till finalisation of the report.

It was also observed that GENCO-II had taken only 34,890 MMCF gas only against the committed volume of 72,000 MMCF meaning thereby off taking a less quantity of 37,110 MMCF from Kandhkot Gas Field. Due to less off-take by the GENCO, PPL was forced to curtail its daily production of gas. This resulted in a revenue loss of

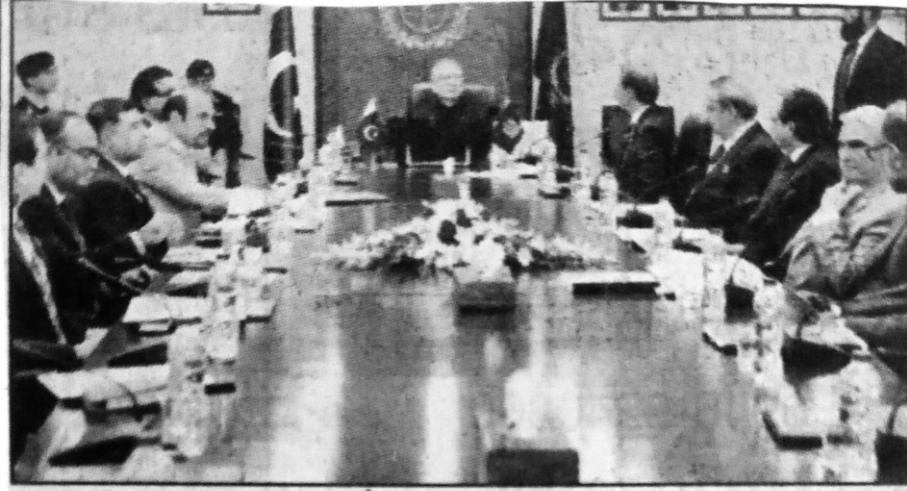
Rs21,142.107 million due to less production of gas/ lesser off-take.

It was observed that an amount of Rs175,958.074 million was lying outstanding against various customers, as on June 30, 2022. Out of the total outstanding dues, the aging of an amount of Rs96,614.109 million was three months to one year, whereas, according to the agreement the permissible time frame was up to 30 days of the sales invoice. After allowing a lead period, non-recovery of outstanding balances beyond 90 days was a serious matter. Under the Rule in case of default by the customers, Late Payment Surchage (LPS) was also leviable. This resulted in non-recovery of outstanding default amount from various customers of Rs175,958.074 million and non-charging of late payment surcharge.

Audit observations amounting to Rs46.75 billion were raised in this report during the current audit of Pakistan State Oil Company Limited (PSO). This amount also includes a recoverable of Rs42.4 billion.

During the audit of PSO for the FY 2021-22, it was observed that the management failed to recover receivables amounting to Rs33,871.180 million from bulk customers like OGDCL, Railways, Aviation, credit cards, retailers and COCO sites etc. as on June, 30, 2022.

It was also observed that management failed to recover outstanding receivables (circular debt) amounting to Rs8,501.751 million from HUBCO on account of supplies of POL products despite a lapse of considerable time up to June 30, 2022.



اسلام آباد، صدر مملکت ڈاکٹر عارف علوی کو اے جی پی آفس میں بریفنگ دی جا رہی ہے

## صدر کا آڈیٹر جنرل آفس کا دورہ ادارے کی کارکردگی پر بریفنگ

اسلام آباد (نیوز ایجنسی) صدر مملکت ڈاکٹر عارف علوی نے آڈیٹر جنرل آف پاکستان آفس کا دورہ کیا جہاں صدر (باقی صفحہ 4 بقیہ نمبر 47)

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صدر مملکت

اوصاف

مملکت کو آڈیٹر جنرل محمد اجمل گوندل نے ادارے کی کارکردگی پر بریفنگ دی۔ بریفنگ میں کہا گیا کہ آڈیٹر جنرل نے مالی سال 2022-23 میں 95 فیصد کمپلائنس آڈٹ مکمل کیے ہیں آڈیٹر جنرل آف پاکستان کا ادارہ آڈٹ عمل مزید موثر بنانے کیلئے اقدامات لے رہا ہے آڈٹ اور اکاؤنٹنگ عمل میں بہتری سے شفافیت، احتساب اور گنڈ گورننس کو فروغ حاصل ہوگا۔

# Azerbaijan's Chamber of Accounts team visits AGP

Calls on President Alvi; Azerbaijan delegation briefed on SAI Pakistan; president emphasises increased cooperation between SAIs of Pakistan and Azerbaijan for sharing best auditing practices; Azerbaijan team visits Faisal mosque, Lok Virsa museum

**By our correspondent**

ISLAMABAD: A four-member delegation from the Chamber of Accounts of the Republic of Azerbaijan (Supreme Audit Institution (SAI) Azerbaijan) visited the office of the Auditor-General of Pakistan (Supreme Audit Institution Pakistan).

The delegation was headed by Vugar Gulmammadov, Chairman of the Chamber of Accounts of the Republic of Azerbaijan. The delegation was given a presentation on the working of SAI Pakistan, Performance Auditing, and SAI Pakistan's working with CIPFA (Chartered Institute of Public Finance and Accountancy) and implementation of Audit Management Information System (AMIS).

SAI Azerbaijan presented about the activities of the Chamber of Accounts of the Republic of Azerbaijan and professionalization of Performance Auditing in SAI Azerbaijan.

During the bilateral meeting, the two sides agreed on sharing of audit experiences, cooperation in IT Audit and Environment Audit (parallel/joint audit)

and training of human resource.

Remarkable to mention that the Chamber of Accounts of the Republic of Azerbaijan had requested earlier for the peer review of their accounts for year 2023 keeping in view the professional standing of Department of the Auditor General of Pakistan. The Auditor General of Pakistan Muhammad Ajmal Gondal presented peer review report of the external Audit of Financial Statements of SAI to the Chairman of the Chamber of Accounts of the Republic of Azerbaijan. On the occasion, the guest planted a sapling in the premises of the office.

During the visit, the chairman of the Chamber of Accounts of Azerbaijan along with his delegation called on the President of the Islamic Republic of Pakistan Dr Arif Alvi at Aiwan-e-Sadr.

The Auditor-General of Pakistan (AGP) and senior officers of AGP also attended the meeting. The chairman of the Chamber of Accounts of Azerbaijan briefed the president about the Memorandum of Under-

standing (MoU) signed between the Supreme Audit Institution of Azerbaijan and SAI Pakistan. The president emphasised on the increased cooperation between the Supreme Audit Institutions of Pakistan and Azerbaijan for sharing best auditing practices to enhance transparency and financial accountability. He appreciated the efforts of Auditor-General of Pakistan with regard to peer review.

The delegation of SAI Azerbaijan visited Faisal Mosque, Lok Virsa Museum, Defence Export Promotion Organization and Pakistan Aeronautical Complex (PAC) Kamra during their stay in Islamabad. The guests appreciated the history, culture and professional depth of the institutions of Pakistan.

The chairman of the Chamber of Accounts of Azerbaijan thanked the Auditor General of Pakistan for extending warm hospitality, information about the SAI Pakistan and shown keen interest to explore/learn and benefit from the rich experience of SAI Pakistan.



**DIGITAL**  
**Associated Press  
of Pakistan**

The Auditor General of Pakistan, Mr. Muhammad Ajmal Gondal, presenting the Audit Report of the Federal Government for the Audit Year 2023-24 to President Asif Ali Zardari, at Aiwan-e-Sadr.



APP32-190324 ISLAMABAD: March 19 - The Auditor General of Pakistan, Mr. Muhammad Ajmal Gondal, presenting the Audit Report of the Federal Government for the Audit Year 2023-24 to President Asif Ali Zardari, at Aiwan-e-Sadr.

# 2017 تا 22 سہ ماہی اداروں کی مہنگی گندم درآمد کی میں انکشاف

ٹی سی پی نے 274 ڈالر اور پاسکو نے 282 ڈالر فی میٹرک ٹن کے حساب سے گندم درآمد کی، خزانے کو اربوں کا نقصان ہوا

مہنگی گندم امپورٹ کرنے سے پاکستان میں آٹے کی قیمتوں میں اضافہ، عام صارف کا استحصال ہوا، رپورٹ

اسلام آباد (اے بی این نیوز) آڈیٹر جنرل پاکستان کی رپورٹ میں انکشاف ہوا ہے کہ سال 2017 سے 2022 تک سرکاری اداروں کی جانب سے مہنگی گندم درآمد کی گئی۔ آڈیٹر جنرل کی رپورٹ میں حقائق سامنے آئے ہیں کہ پرائیویٹ سیکٹر نے ٹریڈنگ کارپوریشن آف پاکستان (ٹی سی پی) اور پاسکو سے سستی گندم امپورٹ کی۔ سرکاری محکموں نے ٹی سی پی اور پاسکو کی طرف سے گندم کی مہنگی امپورٹ کی وجہ سے قومی خزانے کو اربوں روپے کا نقصان پہنچایا گیا۔ رپورٹ میں بتایا گیا ہے کہ سرکاری اداروں کی جانب سے مہنگی گندم کی امپورٹ کی وجہ سے (باقی صفحہ 6 بقیہ نمبر 50)

## 50 انکشاف

قومی خزانے کو 31.32 ملین ڈالر کا نقصان ہوا۔ آڈٹ رپورٹ میں سال 2017 سے 2022 تک امپورٹ کی گئی گندم کا ڈیٹا سامنے لایا گیا ہے۔ رپورٹ کے مطابق ٹریڈنگ کارپوریشن آف پاکستان نے انٹرنیشنل مارکیٹ میں گندم کی قیمتوں کا موازنہ نہیں کیا۔

## کھیلیں ہمیں خود غرضی سے بچنے کی تربیت دیتی ہیں، اجمل گوندل

پی ایم اے ڈی کے کھلاڑیوں نے قومی اور بین الاقوامی مقابلوں میں پاکستان کا نام روشن کیا، ایم اے ڈی کا شرف احمد نور

پچھلے کئی سالوں سے کھیلوں کو برقرار رکھا ہوا ہے، کسی کے ہونے یا نہ ہونے کا اس پر کوئی اثر نہیں پڑا، ملٹری اکاؤنٹنٹ جنرل کاشف احمد نور نے کہا کہ پی ایم اے ڈی کے بعض کھلاڑیوں نے قومی اور بین الاقوامی مقابلوں میں پاکستان کا نام روشن کیا ہے، ہمارے کھلاڑیوں کی تعداد میں ہر سال اضافہ ہوتا جا رہا ہے، سالانہ کھیلوں کا انعقاد کھلاڑیوں کی حوصلہ افزائی ہے، چیف کنٹرولر ملٹری اکاؤنٹس طارق کوریجہ نے کہا کہ پی ایم اے ڈی کھیلوں کے انعقاد میں منفرد مقام رکھتا ہے، چودہ کھیلوں کے مقابلوں میں آٹھ راولپنڈی جیتتے ہیں کامیاب رہی اور اس طرح مجموعی کارکردگی کی ٹرافی راولپنڈی کی ٹیم کے حصے میں آئی۔

اسلام آباد (اپنے نامہ نگار سے) آڈیٹر جنرل آف پاکستان محمد اجمل گوندل نے کہا ہے کہ کھیلیں ہمیں خود غرضی سے بچنے کی تربیت دیتی ہیں، کھیل ایک صحتمند معاشرے کی تشکیل اور مقاصد کے حصول میں مدد فراہم کرتے ہیں، ان خیالات کا اظہار انہوں نے جمعرات کو پی ایم اے ڈی کے پبلکس میں پی ایم اے ڈی کی 2023-24 کی سالانہ کھیلوں کی اختتامی تقریب سے خطاب کرتے ہوئے کیا، اس موقع پر جیتنے والی ٹیموں کو ٹرافیاں بھی دی گئیں، 14 میں سے 8 مقابلے راولپنڈی کی ٹیموں نے جیتے جبکہ چھ مقابلے دیگر شہروں کی ٹیمیں جیتتے ہیں کامیاب رہیں، آڈیٹر جنرل نے کہا کہ یہ خوش آئند بات ہے کہ پی ایم اے ڈی نے

## Petroleum leases, licences

# Ex-SAPM's order cost exchequer Rs1.2bn: AGP

ISLAMABAD: The Auditor General for Pakistan (AGP) has pointed out that due to the interference of the former Special Assistant to Prime Minister Nadeem Babar without having any legal authority directed the Director General (PC) Petroleum Division to take decisions which were not in conformity with the policies but also resulted in an excess burden of Rs1.2 billion on the exchequer.

The audit says the impact of other cases where the DG (PC) had accepted third-party certification without any provision in the policy in vogue may be calculated and certified by the management.

During the performance audit of the management of leases and licenses for the years from 2010-11 to 2019-20, it was observed that M/PEL submitted field development plan for Ayesha-I, Ayesha North, and Amina of Badin-IV South Block.

The third-party consultant, IPR, certified the net present value (NPV) of the project with combined filed analysis under conventional price using a discount rate of 10 percent, ie, \$24.129 million and marginal price of

\$28.134 million. DG (PC) due to the fact that concerned fields did not fulfil the criteria, refused to grant incentive. But later on, in June 2020, the meeting was held under the chairman of SAPM to seek advice on third-party consultant studies pending approval in DG (PC) and ways to improve and expedite the assessment process.

The SAPM in the said meeting directed that findings/recommendations/certification by independent third-party consultant would be final and binding in full conformity on the E&P companies and DG (PC).

The DG (PC) accepted the claim of M/s PEL and granted price incentives.

The audit is of the view that directing DG (PC) for accepting the third-party certification marred the independence of the regulator.

Further, question regarding SAPM chairing the meetings of public sector business and influencing the regulator to accept the third party certification is a sheer violation of the ruling given in the judgement of writ petition No. 2304 of 2020, wherein, the Islamabad High Court (IHC) ruled that an

adviser has no role either in policy matters of a division or ministry nor its execution of running the business of the federal government in terms of Rules of Business 1973.

The DG (PC) replied on August 30, 2021, that guidelines clearly provide to deal each discovery or field separately and the assertion made by audit regarding joint economics of all the three fields is not in accordance with policy provisions.

Hence, all the fields were considered separately and decisions were made accordingly.

The audit rejected the reply of the Petroleum Division on the ground of standalone basis that the fields under question yield negative NPV at a discount rate of 10 percent even if price incentive of marginal gas field were granted which makes the field uneconomical.

Performance Audit Report on Management of Leases and Licenses by Director General, Petroleum Concessions (Ministry of Energy-Petroleum Division) for the period 2010-20 was laid in National Assembly on Thursday.—WASIM IQBAL





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