'Entity Report Template' (Version-3)
dated 30 September, 2026
Approved for circulation

Auditor-General of Pakistan

Audit Report of

(…..*Insert name of Entity)*
Autonomous body / Authority / Corporation / SoE, Regulatory Body / Company / Trust / Fund etc.)

*(**Note**: In case of large organizations having varied nature of responsibilities/functions, the FAO may conduct audit of a specific function/area/wing and prepare the report accordingly and in such case mention the same clearly in the report)*

Report No: DGA-----25-001

Audit Year ------
(Financial Year(s)----------)

PREFACE

Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 & 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor-General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established by or under the control of the federal or a Provincial government.

This report is based on audit of (*insert name of Entity/Authority/Corporation)* for the financial year(s) (*inset financial year(s).* The Directorate General Audit *(insert name of FAO*) conducted audit during Audit Year (*insert Audit Year*) on a test check basis with a view to make an independent assessment of the entity and provide reliable information to the stakeholder for making sound decision making. The report also aims at improving the internal controls of the entity, thereby allowing the management to take corrective action and improve operational efficiency.

The Audit Report includes key facts about the entity, an audit snapshot, findings on systemic issues, conclusion and recommendation for executive action. The report covers significant matters related to stated roles and responsibilities of the entity; achievement of targets/KPIs; financial management; human resource management; asset management; procurement; operational processes and digitization.

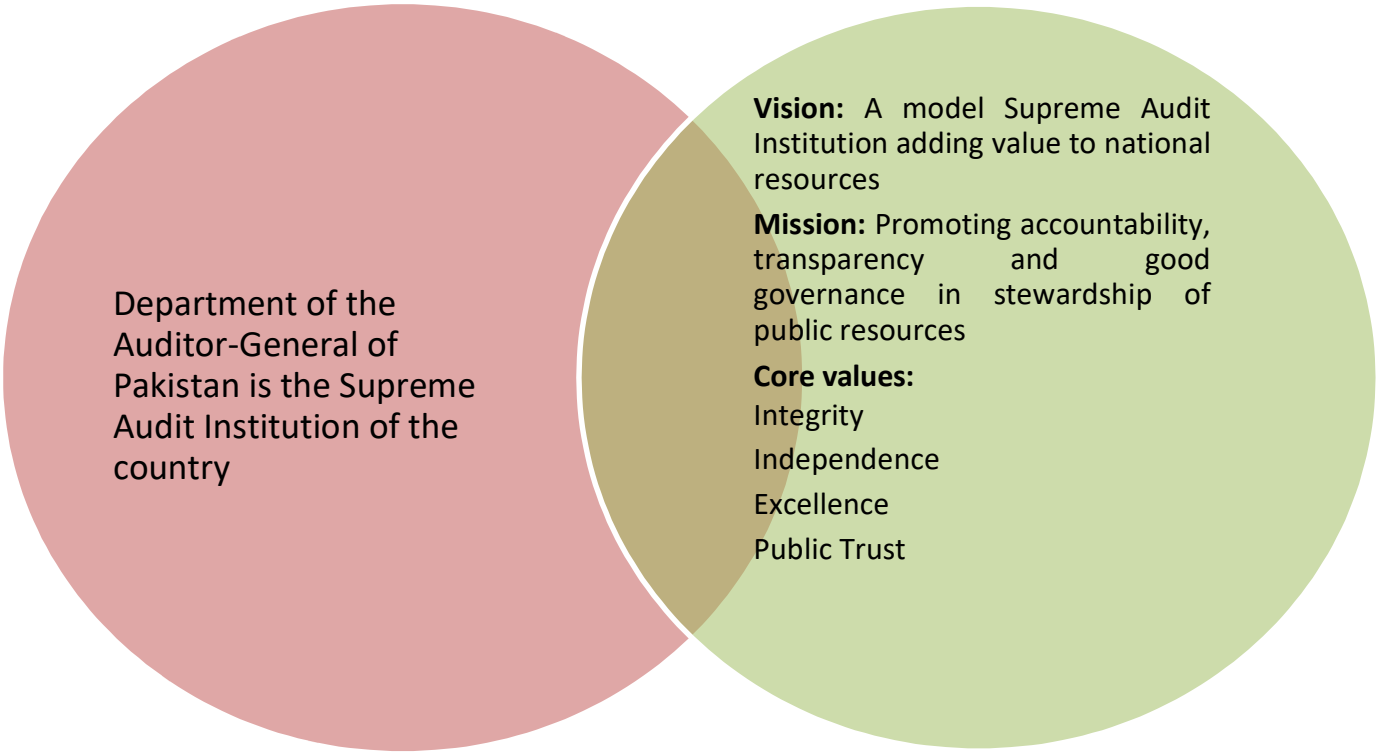
The report was shared with the entity as well as the Principal Accounting Officer (PAO) and executive responses were evaluated before finalization this report. The report was discussed with the PAO in Departmental Accounts Committee (DAC) meeting held on (*insert date of DAC meeting*) and the outcome of the meeting has been incorporated in the report.

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

Islamabad
Dated: Month, Year

(Maqbool Ahmad Gondal)
Auditor-General of Pakistan

Department of the Auditor-General of Pakistan



The Auditor-General of Pakistan is appointed under Article 168 of the Constitution of Islamic Republic of Pakistan. The reports of the Auditor-General are laid before the legislature and are discussed by the Public Accounts Committees of the respective Assemblies. The constitutional mandate enables the Auditor-General to strengthen legislative oversight by providing an independent, reliable and objective assessment of the process of governance at the federal, provincial and district level.

SNAPSHOT

Audit Report of (…..*Insert name of entity, Autonomous body/Authority/Corporation)*

DGA----25-001

Why did we do this audit?

(Outline reasons for conducting audit of the entity)

What did we find ?

(Give a summary of key findings here)

Key assessment

Key assessment should state/represent the core selling proposition and critical insight of the report to the readers/stakeholders based on the overall information and findings

(assessment of public value creation, operational efficiency, governance, productivity, achievements and revenue & expenditure analysis of the entity and other aspects can be given here)

(Indicative)

15,064	3.7	452%

Note: Snapshot should be on one (01) page only and brief

What did we Recommend?

(Highlight main recommendations of the report here)

Highlights

DGA--25-001

Entity Summary Sheet

Description	Details
Legal Framework of Entity	*(enlist applicable act, rules and regulations governing the entity)*
Key Responsibilities/Mandate and Objectives	
Accounting Policy	
Total Assets (Current/Longterm)	
Total Liabilities (Current/Longterm)	
Income	
Revenue	
Receipts	
Government Grants	
Total Expenditure	
Number of cost centers	
Employee Related Expenditure (ERE)	
Operating Expenditure	
Development Expenditure	
Cash Balances	
Total Investments	
Loans obtained (if any)	
Funding Sources (Govt/Donor agency)	
Total Allocations	
Total budget for Procurement	
Total expenditure on Procurement	
Was procurement made through e-PADS (Yes or No)	
Status of financial statements	
IT Systems used by the entity (i.e. SAP, ORACLE, ERP,MIS etc).	
Composite (risk) Rating (derived from audit finding to provide an at-a-glance summary of entity integrity and performance). *In case financial statements/accounts of the entity are not audited as per the legal requirements, highest risk rating shall be awarded ('A' indicating highest risk). The assessment criteria for assigning Composite Risk Rating (A-D) may be based on factors like financial & materiality risk, compliance & internal control risk, governance risk and performance & service delivery risk.*	A B C D
limitations (If, applicable)	
Compliance Status of audit recommendations	

Note: These are indicative fields describing facts of the entity. Only applicable and relevant fields are required to be filled. Further, any other facts about the entity can be included here to give a complete picture of the organization.

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Abbreviations and Acronyms

1. Overview of the Entity

2. Stated Mandate, Roles and Responsibilities

3. Financial Management

4. Asset Management

5. Human Resource Management

6. Procurement

7. Operational Processes, Targets and KPIs

8. Internal Audit

9. ICT and Digitization

10. Limitations

11. Conclusions

12. Recommendations

13. Appendices

Tables

Table 1:
Table 2:
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Figures

Figure1:
Figure2:
Figure3:

Overview of the Entity

(Give brief overview of the entity to provide a high level understanding of the organization for the stakeholders)

This shall also include establishment and legal status of the entity, governance and leadership structure of the entity, organogram and core function(s) etc.)

*This section of the entity report should also include the **factual position on status of latest audited financial statements**. In case of entity's failure to prepare its financial statements and to have them audited by a Chartered Accountant, the same factual position be made part of the report clearly. In such cases, the report should include an appropriate disclaimer stating that, in the absence of audited financial statements, the auditors were unable to express any comments or conclusion on the true and fair view of the entity's financial position and financial performance. Further, suitable recommendations shall also be included in the report i.e. recommending to initiate action against the officials responsible for non-preparation of Annual Financial Statements*.

Stated Mandate, Role and Responsibilities

(Include mandatory information, data and comments on the following areas. These areas are indicative only and the template is flexible for further addition/ adjustment and professional judgement of DG)

1. Give legal framework of the entity and enlist all rules and regulations applicable to be entity
2. Mandate and key responsibilities of the entity as per governing legal framework
3. Complete Profile of Head of Company/entity and Board/Governing Body members with names and period of assignment
4. Composition of Board & dates of appointments of Board members
5. Performance-based contracts of all Chief Executive Officers (CEOs) as required under Provision 26 of SOEs (Ownership and Management) Policy, 2023 read with State-Owned Enterprises (C-Level Appointments) Guidelines 2024
6. Comprehensive coverage of performance evaluation of the Board, individual Board members and Board committees**,** as required and applicable under the governing law/Act/rules/regulations. An **Authoritative framework-I** on the issue is annexed at the end of the template and the same forms integral part of this template.
7. Achievement of stated mandate, objectives and obligations as per applicable Act/rules/regulations
8. Regulatory compliance: Entity's discharge /performance of its statutory regulatory functions, powers and responsibilities as per applicable Act.
9. Analysis / comments on strategic Plan / business model
10. Collection of information and comprehensive review of visits abroad in accordance with **Policy Wing letter dated 11 Sep, 2026** annexed to this template

(The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section only

Financial Management

(Give information and findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/ deletion and professional judgement of DG)

1. Financial Statements preparation and its audit by CA firm as required under the governing Act.
2. Budget preparation and approval
3. Total expenditure in all categories (ERE, Operating, procurement and Development etc.) of the entity shall be given in tabulated as well as graphical manner.
4. In case of significant development expenditure, the details of development schemes along with allocated budget and expenditure shall be enlisted
5. Budgeting and cost control (budgeted vs actual expenditure) & Financial reporting
6. Ratio analysis (profitability, operational efficiency, liquidity etc. to be made part of the report)
7. Working capital management
8. Revenue management
9. Risk management & forecasting
10. Receipts
11. Investments
12. Payments
13. Recoveries
14. Taxation
15. Internal controls
16. Compliance with PFM Act
17. Sustainability reporting/ESG performance
18. Bank accounts of the entity to be analyzed along with details of bank accounts, opening balance, closing balance, total credit, total debit, etc.
19. All bank statements to be checked and end-to-end reconciliation be carried out
20. Check whether financial statements were prepared and audited as per legal requirements.
21. Check if financial rules and accounting procedures were approved or not
22. The entity shall be audited in totality covering 100% expenditure and receipts and not on a sample basis
23. 100 % audit of Public Accounts including all

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section only

security deposit accounts of the entity (i.e. receipts into the deposits, payments from the deposits, adjustments against contractors/ beneficiaries payments and all other transactions) shall be carried out. End to end reconciliation shall be carried out by the audit teams.

24. All instruments related to guarantees i.e. bank guarantees, insurance guarantees and performance guarantees shall be confirmed from head office of the concerned bank/financial institution directly by the audit team through sealed envelopes. The findings shall be incorporated in the report accordingly.
25. In terms of Rule 12 of the Rules of Business, 1973, read with Finance Division O.M. dated 23.01.2024, prior consultation/approval of the Finance Division is mandatory in all cases involving financial implications. Para 5(iv) of the Finance Division O.M. dated 23-01-2024 provides that the Auditor-General of Pakistan shall ensure, during audit of all offices of the Federation, that specific approval of the Finance Division is available and duly verified in respect of all expenditures and charges, including pay and allowances, pay structures, rental ceilings, monetization and other benefits etc. The FAOs shall thoroughly examine this aspect during audit and add findings on this account, if any, in the reports.
26. Verification of Preparation of Consolidated Financial Statements as required under Section 25 (1) of State-Owned Enterprises (Governance and Operations) Act, 2023 and IFRS 10. An **Authoritative framework-II** on the issue is annexed at the end of the template and the same forms integral part of this template.

Asset Management

(Give information and findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Physical existence of assets
2. Location and condition
3. Asset register
4. Maintenance and safe custody of assets
5. Utilization
6. Valuation and accounting of assets
7. Asset utilization
8. Disposal
9. Intangible assets
10. Detailed analysis of the procurement, timely provision and installation, operational efficiency, utilization and performance of procured assets/equipment shall be carried out. Relevant internal records and performance data shall be examined, corroborated and appropriately reflected in the report

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section only

Human Resource Management

(Give information and findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. HR policy
2. Recruitment
3. Temporary / casual establishments
4. Compensation & benefits
5. Training & development
6. Performance measurement

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section only

Procurement

(Give information and findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Annual procurement planning
2. Procurement Budget vs Expenditure
3. Comments on e-procurement/e-PADS
4. Analysis of procurement process with special focus on award of work on single bid basis and direct contracting and procurement on proprietary basis etc.
5. Procurement of works/goods/services/consultancy (Analysis of tendering process, bidding, bid evaluation, disqualification and qualification of bidders(s) etc.)
6. Award of work
7. Contracting
8. Rate Running Contracts
9. Payments
10. Variation Orders, Extension of Time, liquidated damages and risk and expense
11. Inventory management & inspections

Note: Latest and updated version of PPRA Rules to be consulted by the audit teams. ***The Public Procurement Rules, 2026*** *have been notified on* ***28th September, 2026*** *repealing the Public Procurement Rules, 2004.*

The new rules make the use of e-Pak Acquisition and Disposal System (EPADS) mandatory for public procurement and disposal by federal procuring agencies.

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section only

Operational Processes, Targets and KPIs

(Give information and findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Value for money
2. Internal controls
3. Alignment of targets/KPIs with responsibilities/ Mandate
4. Quality of KPIs (specific, measurable, realistic etc.
5. Reliability of data
6. Resource Allocation
7. Service Delivery
8. Processes Optimization
9. Achievements of Target
10. In case of entity report of a District Health Authority (DHA), total budget for procurement, total bulk procurement and whether the medicines were supplied or not is to be checked. In case medicines were not supplied, the effect be analyzed and made part of the report. Furthermore, total supplies to DHQ and THQ, verification of provisions of medicines to the patients etc. and district wise data of outsourced health facilities/ centers be collected and legal basis of outsourcing shall also be analyzed. Holistic picture of the activities of the DHAs shall be provided in the report
11. In case of entity report of a District Education Authority, total number of schools, total number of students enrolled, student to teacher ratio and data of out of school children is to be analyzed and the analysis is to be included in report. Data of non-formal education shall also be collected and analyzed

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section only

Internal Audit

(Give information and findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgment of DG)

1. Existence of Internal Audit function in the Entity.
2. No of Employees in Internal Audit Wing
3. Internal Audit Plan whether prepared and implemented or not.
4. No of reports of Internal Audit produced during the year.
5. Implementation status of recommendations of Internal Audit Reports.
6. Presentation of Internal Audit Reports before the Board/Governing Body and recommendations by the Board/Governing Body.
7. Status of compliance of internal audit recommendations.
8. Review, revision and updation of Internal Controls in the light of Internal Audit findings.

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section only

ICT and Digitization

(Give information and findings on the following areas, where applicable. These areas are indicative only and the template is flexible for further addition/deletion and professional judgement of DG)

1. Processes optimization and operational efficiency
2. Data security and integrity
3. Back-up and recovery
4. Change management
5. Risk management

(Give details of the findings. The titles should be neutral and objective without any negative connotation. Further, the titles of findings should not include amounts. Details of amounts (if, any) shall be indicated in the body of the finding)

Management response to a particular finding and DAC outcome may also be given here, while the recommendations should be given in recommendations section only

Limitations (If, applicable)

(In cases, the entity had not produced the entire requisitioned record, the limitations arising due to non-production of record shall be mentioned in this section along with its implications on the findings)

Any other limitation, (other than non-production of record) can also be included here.

Suggestive text for guidance of FAOs is as under:

'The audit was subject to certain limitations arising from the non-availability/non-provision of complete records and information requested from the entity. The details and nature of such limitations, and their potential impact on the scope of audit and assessment of the relevant matters, are set out below. The conclusions drawn in this report should, therefore, be read in conjunction with the limitations disclosed herein'

Conclusion

(Give Conclusions here)

Recomendations

(Give 8-10 clear and actionable recommendations. The recommendations shall clearly address the issues pointed out in the findings for facilitating meaningful discussion in PAC meetings and acceptance of such recommendations by the forum)

Note: In most reports, the recommendations given are too general and will neither drive action nor accountability. Most recommendations are limited to inquiries, fixing responsibility, recovery of dues, production of records, or provision of explanations. While these recommendations are appropriate for addressing individual irregularities, they do not adequately address the systemic weaknesses in the entity identified during the audit.

There is a strong need to strengthen the quality and actionability of audit recommendations by requiring recommendations to address the root causes and systemic weaknesses underlying audit findings, with clear corrective actions.

Appendices

Appendix-I	Audit Objectives, Scope, Methodology
Appendix-II	*(Any other details)*

Instructions on specifications of Audit Reports

Following specifications shall be adhered:

1. Title page: Font size 20 (uppercase) in white color
2. Title page (hard-coated) in light green color with yellow strip on left side.
3. Font type: Times New Roman
4. Body font size: 12
5. Line spacing: 1.15
6. Heading font size: 14
7. Printing on back to back pages
8. Dimensions of report: length 23.5 cm x width 18 cm

Page Numbering:

Title page shall be assigned a page number i.e. lower case Roman numeral (**i**), however, the page number shall be hidden, while the pages from **preface** to **Table of Contents** shall be overtly numbered using lowercase Roman numerals in continuation i.e. (**ii, iii, iv**). The main body of report following Table of Contents shall be reset to page "**1, 2, ,3** ....."

Note: *Policy Wing can be contacted for any clarification and for obtaining a copy of standard format / specifications for the reports.*

Other instructions

1. The **indicated areas, guidance and instructions specified in the template form an integral part thereof**. Audit reports shall accordingly be prepared in conformity with the template, suitably covering all prescribed areas and relevant issues.

2. The **Audit Teams shall read and fully understand the template** and its requirements before undertaking the audit. Similarly, the supervisory **Dy. Directors**, **Directors**, **Directors General**, **Dy. Auditors General** and **Internal and external QCCs** are also required to be fully conversant with the template and its requirements in order to ensure that the indicated areas and issues are comprehensively and properly covered in the reports.

Authoritative Framework for Comprehensive Coverage of Board Composition, CEO Performance Contracts and Performance Evaluation of Board and Individual Board Members
Board and Individual Board Members

1. **Board Composition and Appointments**
   Entity Report shall contain complete and up-to-date information regarding the composition of the Board of Directors, including the name, designation/category (ex-officio, independent, nominee or other, as applicable), date of appointment and tenure/term of each Board member.

2. **Performance-Based Contracts of Chief Executive Officers**
   The Entity Report shall specifically report on the existence and implementation of performance-based contracts of all Chief Executive Officers (CEOs**)**, where applicable, in accordance with Provision 26 of the State-Owned Enterprises (Ownership and Management) Policy, 2023, read with the State-Owned Enterprises (C-Level Appointments) Guidelines, 2024, and any other applicable legal or regulatory requirements.

   The report shall, as applicable, indicate whether the performance-based contract has been executed, the period covered, the prescribed performance objectives/key performance indicators, and whether performance has been evaluated in accordance with the applicable framework.

3. **Performance Evaluation of Board, Board Members and Committees**
   Every Entity Report shall comprehensively cover the performance evaluation of the Board as a whole, individual Board members and Board committees, to the extent applicable under the governing legal, regulatory and policy framework of the entity.

4. **Applicable Legal and Regulatory Framework**
   Field Audit Offices (FAOs) shall identify and apply the specific legal and regulatory framework applicable to the entity and shall examine compliance with the relevant requirements concerning performance evaluation. The following provisions are highlighted for guidance:

   a. Sections 10(2)(c) and 10(3A) of the State-Owned Enterprises (Governance and Operations) Act, 2023, relating, inter alia, to evaluation of the performance of ex-officio and independent Directors;
   b. Sections 10(3)(v) and 28(6)(ii) of the Listed Companies (Code of Corporate Governance) Regulations, 2019, relating to annual evaluation of the performance of the Board, individual Board members and Board committees;
   c. Provisions 16, 22 and 30(d), read with Annexures 2 and 3 of the State-Owned Enterprises (Ownership and Management) Policy, 2023, relating to mechanisms for monitoring and evaluating the performance of Board members by the concerned Line Ministry/Division; and
   d. Any other requirement relating to performance evaluation prescribed under the governing Act, charter, rules, regulations, policy or other applicable legal/regulatory framework of the entity, including any requirement notified from time to time.

5. **Minimum Audit Coverage**
   The Entity Report shall, as applicable, specifically state whether:

   a. performance evaluation of the Board as a whole was conducted within the prescribed period and in the prescribed manner;
   b. performance evaluation of individual Board members was carried out as required;

aken where required;

d. the prescribed methodology, criteria, process and frequency for performance evaluation were followed;
e. the evaluation was conducted by the prescribed authority, person or body, including any requirement for independent/external evaluation;
f. the results of the evaluation were properly documented and communicated/reported to the Board, Central Monitoring Unit (CMU) or other prescribed forum, as applicable;
g. weaknesses, deficiencies or areas for improvement identified through the evaluation process were addressed and followed up; and
h. all other applicable statutory, regulatory and policy requirements relating to the performance evaluation of the Board, individual Board members and Board committees were complied with.

6. **Reporting of Non-Compliance and Significant Matters**
   Any non-compliance, deficiency, omission or significant weakness identified in the performance evaluation process shall be appropriately reported in the Entity Report. The finding shall clearly identify the applicable requirement, the condition noted, the implication/risk arising therefrom and the corrective action required.

7. **Placement in Entity Report and Snapshot**
   The information, audit findings and comments arising from the above examination shall be appropriately reflected in the "Stated Mandate, Roles and Responsibilities" section of the Entity Report and, where material or significant, shall also be incorporated in the **"**Snapshot" of the Entity Report.

This framework shall form an integral part of the 'Entity Report Template' and shall be complied with by all concerned FAOs in preparation of future Entity Reports

Authoritative Framework for Verification of Preparation of Consolidated Financial Statements by Entities

Section 25 (1) of State-Owned Enterprises (Governance and Operations) Act, 2023 requires that '*the board of a state-owned enterprise must ensure there is prepared, for each financial year, audited financial statements for the state-owned enterprise as well as consolidated financial statements for the group consisting of the state-owned enterprise and its subsidiaries'*.

IFRS 10 requires an entity (the parent) that controls one or more other entities (subsidiaries) to present consolidated financial statements and sets out the accounting requirements for the preparation of consolidated financial statements. IFRS 10 defines consolidated financial statements as '*The financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity*'.

The Securities and Exchange Commission of Pakistan (SECP) vide **SRO No. 633(1)/2014 dated 10 July 2014**, notified the applicability of IFRS 10 for the preparation of balance sheets and profit and loss accounts or income and expenditure accounts of listed companies and such other classes of companies as are required to follow IFRS.

The applicability of Section 25 (1) of the SOE Act 2023, IFRS 10 and, where applicable, the preparation and presentation of consolidated financial statements by entities shall be thoroughly checked and verified during audit of the respective entities.

The entity report shall indicate, inter alia:

a) Whether the entity has subsidiaries/control over other entities;
b) Whether consolidated financial statements have been prepared and presented, where applicable;
c) Nature of any non-compliance/qualification observed; and
d) Proposed action and recommendation

The information, findings and comments arising from the above examination shall be appropriately reflected in the "Financial Management" section of the Entity Report and, if material or significant, shall also be incorporated in the **"**Snapshot" of the Report.

This framework shall form an integral part of the 'Entity Report Template' and shall be complied with by all concerned FAOs in preparation of future Entity Reports

GOVERNMENT OF PAKISTAN
AUDITOR-GENERAL OF PAKISTAN
******

No.AUDIT(P-II)/26-C/2025-0003 **Islamabad, the 11th September, 2026**

From

Hussain Aziz
Deputy Director- (Accounting Policy)

To

1- Muhammad Salim Khan, Director General Audit Work Fed, agpisb, Islamabad
2- Zahid Zaman Lak, Director General Audit, dgafg, Islamabad
3- Ghulam Sarwar, Director General, DGADSN, RAWALPINDI
4- Arshad Liaqat Chaudhary, Director General, DGAIRCNIhr, Lahore
5- Rasheed Ahmed Kalwar, DG, DGAIRSKhi, Karachi
6- Shahzad Khalil, DG Audit (Foreign & International), dgafiisb, Islamabad
7- Muhammad Kamran Khan, Director General, DGASindh, Karachi
8- Fauzia Saleem Khan, Director General, DGALGsKhi, karachi
9- Shuja Ali, Director General, DGA-BAL, Balochistan
10- Syed Sanaullah Agha, Director, DGALCBal, Quetta
11- Altaf Ahmed Shaikh, Director General, DGAWPKHI, Karachi
12- Ghazanfar Abbas, Director General, DGALGMTN, Multan
13- Shahzad Aziz Khan, Director General, DGAPunLhr, Lahore
14- Mirza Muhammad Sarfraz Baig, Director General, DGAWPLhr, Lahore.
15- Kamran Mughal, Director General, DGACAESKci, Karachi
16- Kashif Rashid, Director General, DGAPTSLhr, Lahore
17- Arshad Liaqat Chaudhary, Director General, DGPRALHR, Lahore
18- Muhammad Usman Butt, Director General, DGCCAENIsb, Islamabad
19- Moeed Ali, Director General CC&E, DGACCEISB, Islamabad
20- Director General, The Director General Audit AJK Muzaffarabad, ,
21- Kadir Bux, Director General, Dgadskhi, karachi
22- Amjad Ali Gill, Director General, DGASSN, Islamabad
23- Masood Ahmed, Director General, DGA(WR)Lhr, Lahore
24- Muhammad Asif Rasheed, Director General Audit, DGALGPSW, Peshawar
25- Fakharuzzaman Ali Cheema, Director General, dgaraillhr, Lahore
26- Hashim Raza, Director General (DGAPNR), DGAPNR, Islamabad
27- Kashif Rasheed, Director General (Audit Power) Islamabad, DGAPwrLhr, Lahore
28- Saqlain Abbas Koreja, Director General, DGANLHR, Lahore
29- Shahid Inayat Malik, Director General, DGAGB, Gilgit
30- Zulfiqar Khan, Director General Audit, DGAKPPsh, Peshawar

SUBJECT: <u>COLLECTION OF INFORMATION AND COMPREHENSIVE REVIEW OF VISITS ABROAD</u>

It has been decided that during the audit of Ministries, Divisions, Departments, Authorities, Autonomous and Semi-Autonomous Bodies and other independent organizations, all Field Audit

Offices (FAOs) shall undertake a comprehensive review of foreign visits undertaken by the Head of the Organization and officers/officials of all grades/BPS during the last three (03) financial years.

The audit teams shall collect complete and reliable information regarding such foreign visits and examine the same in the light of the Instructions on Visits Abroad issued by the Cabinet Division, as amended from time to time, and other applicable rules, regulations and instructions.

The audit shall, inter alia, cover the following:

1. **Complete record of foreign visits** undertaken by the Head of the Organization and all officers/officials, including the name/designation/BPS of the officer, purpose of visit, country visited, dates and duration of the visit, sponsoring organization, and expenditure incurred.
2. **Approval of the competent authority** for each foreign visit, including verification that the approval was obtained from the authority prescribed under the applicable Instructions on Visits Abroad.
3. **Compliance with prescribed formalities and conditions**, including nomination/selection, approval of the tour, issuance of necessary orders, and any other requirements prescribed under the applicable rules/instructions.
4. **Financial aspects of the visits**, including expenditure on airfare, accommodation, daily allowance/per diem, registration/conference fees, local transportation and other related expenses, and verification of the relevant bills, vouchers and supporting documents.
5. **Source of funding**, including whether the expenditure was borne by the Government/organization, a foreign government, international organization, donor agency, host institution or any other sponsor, and whether the acceptance of such sponsorship was duly authorized.
6. **Travel entitlement and admissibility** of expenditure under the applicable rules, including the class of air travel, admissibility of daily allowance/per diem and other allowances.
7. **Completion of post-visit formalities**, including submission of tour reports, adjustment of advances, submission of claims, and any other report or documentation required under the applicable rules/instructions.
8. **Foreign visits of the Head of the Organization and senior officers** shall be specifically reviewed to ensure that the requisite approvals and all prescribed formalities were duly completed.
9. Where the audit team identifies **foreign visits undertaken without requisite approval, expenditure incurred in violation of applicable rules, non-compliance with prescribed formalities, irregular acceptance of foreign sponsorship, or any other irregularity**, the matter shall be appropriately reflected in the Audit Report, along with the relevant documentary evidence and specific recommendations for corrective action.

The FAOs shall ensure that the exercise is comprehensive and evidence-based and that information is obtained from all relevant records, including foreign visit registers, tour programmes, approval files, office orders, financial records, TA/DA claims, vouchers, bank/payment records and other relevant documents.

For purposes of uniformity, the FAOs shall maintain a consolidated statement of foreign visits covering the Head of the Organization and officers/officials of all grades/BPS. The statement shall be retained as part of the audit working papers and made available to the competent authority whenever required.

The concerned Directors General/Heads of FAOs shall ensure that the above instructions are strictly complied with and that the results of the exercise are appropriately incorporated in the audit reports of the Auditor-General of Pakistan.

The internal and external QCCs shall ensure that the audit reports being reviewed contain information on the above areas.

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