



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISASTER MANAGEMENT ORGANIZATIONS  
BALOCHISTAN  
AUDIT YEAR 2017-18**

**AUDITOR GENERAL OF PAKISTAN**



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## ABBREVIATIONS & ACRONYMS

AGP	Auditor General of Pakistan
BOR	Board of Revenue
BPPR	Balochistan Public Procurement Rules
BPPRA	Balochistan Public Procurement Regularity Authority
C&W	Communication and Works
CNIC	Computerized National Identity Card
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDMA	District Disaster Management Authority
DDO	Drawing & Disbursing Officer
DG	Director General
DM	Disaster Management
ERRA	Earthquake Reconstruction & Rehabilitation Authority
FAM	Financial Audit Manual
FDMA	FATA Disaster Management Authority
FTR	Federal Treasury Rules
GFR	General Financial Rules
INTOSAI	International Organization of Supreme Audit Institutions
Kg	Kilogram
M/s	Messer
NDM	National Disaster Management
NDMA	National Disaster Management Authority
No.	Number
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDM	Provincial Disaster Management
PDMA	Provincial Disaster Management Authority
PDMF	Provincial Disaster Management Fund
PDP	Proposed Draft Para
Qty.	Quantity
Rs	Rupees
Vol	Volume



## **PREFACE**

Articles 169 & 170(2) of the Constitution of the Islamic Republic of Pakistan read with Sections 8 and 12 of the Auditor General (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 the Federation or a Province.

The report is based on audit of the accounts of Disaster Management organizations of the Government of Balochistan for the financial year 2016-17. The Directorate General Audit (Disaster Management) conducted audit during the year 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and as a general principle, attempt has been made to include audit findings having value of rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officers at the DAC level and in all cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening of internal controls to avoid recurrence of similar violations and irregularities.

Audit observations in this report have been finalized in the light of discussions in the DAC meetings.

The Audit Report is submitted to the Governor of the Balochistan in pursuance of the Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before the Provincial Assembly.

-sd-

[Javaid Jehangir]

**Auditor-General of Pakistan**

Dated: 20<sup>th</sup> February, 2018





## **EXECUTIVE SUMMARY**

The Directorate General Audit (Disaster Management) is mandated to conduct the audit of receipts and utilization of funds spent by Disaster Management Organizations of the Federal, Provincial as well as District Governments. The office conducts regularity audit, financial attest audit, compliance with authority audit, audit of sanctions and propriety and performance audit of ERRA, NDMA, DG Civil Defence, PDMAs, FDMA, DDMAs and Rescue-1122. The office is presently located at Islamabad with its one sub-office at Abbotabad.

The Directorate General Audit (Disaster Management) has a human resource of 46 personnel with 7,105 man-days available. The annual budget of the Directorate General Audit (DM) for the financial year 2017-18 is Rs 57.851 million.

There are 02 PAOs and 40 auditable formations. As per Audit Plan both expenditure and receipts of these formations were audited on test check basis by selecting 07 out of 40 formations during Audit Year 2017-18.

### **a. Scope of audit**

Out of a total expenditure of Rs 661.085 million (PDMA Balochistan Rs 628.741 million, Commissioner Quetta Rs 5.049 million, Commissioner Sibi Rs 9.998 million, Commissioner Naseerabad Rs 9.768 million, DC Ziarat Rs 1.141 million, DC Sibi Rs 1.691 million, DC Naseerabad Rs 4.696 million) of Provincial Disaster Management Organizations, the DG Audit, Disaster Management audited an expenditure of Rs 198.325 million which in terms of percentage is 29.999 % of auditable expenditure. The audit covered issues of propriety, efficiency and economy in public spending.

### **b. Recoveries at the instance of audit**

Recoveries of Rs 5.3 million were pointed out by audit, out of which recovery of Rs 0.858 million was affected during the financial year 2017-18 at the time of compilation of this report. All the recoveries were not in the notice of Executive before audit.

### **c. Audit Methodology**

The Audit Year 2017-18 witnessed intensive application of desk audit techniques which included examining permanent files, computer generated data and

other relevant documents along with the policies and rules followed by Auditee. Risk assessment was carried out by performing analytical procedures and reviewing internal controls. Desk review helped auditors in understanding the systems, procedures and environment of the audited entity and identification of high risk areas for substantive testing.

The audit was conducted in accordance with the INTOSAI Auditing Standards as envisaged in Financial Audit Manual (FAM) and the International Standards on Auditing. The overall objective of the audit was to assess compliance with financial rules and adequacy of internal controls. The audit also included review of record, field visit and discussion with management along with analysis and comments on various policies of auditee.

#### **d. Audit Impact**

On pointation of audit, the PDMA agreed to devise the system of returning back the unused items to PDMA before their expiry for onward supply to needy areas<sup>1</sup>.

#### **e. Comments on Internal Control and Internal Audit Department**

The organizations have Internal Control mechanism. However, the same needs improvement. The system of Internal Audit is not in place.

#### **f. Key audit findings of the report**

- i. Irregular payments/violation of rules was observed in 10 cases involving Rs 71.728 million.<sup>2</sup>
- ii. Recoveries were pointed out in 3 cases involving Rs 4.441 million.<sup>3</sup>
- iii. Lack of internal control was observed in 3 cases involving Rs 4.3 million.<sup>4</sup>
- iv. Non-compliance of NDM Act 2010 was observed in 3 cases.<sup>5</sup>

#### **g. Recommendations**

The PAOs should take necessary steps to evaluate the financial management systems in order to strengthen and institutionalize internal controls. Audit recommends:

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<sup>1</sup>Para 2.4.6, 2.4.11

<sup>2</sup>Para 1.4.1, 1.4.2, 1.4.3, 2.4.1, 2.4.2, 2.4.5, 2.4.7, 2.4.8, 2.4.10, 2.4.12

<sup>3</sup> Para 2.4.3, 2.4.4, 2.4.9

<sup>4</sup> Para 1.4.7, 2.4.6, 2.4.11

<sup>5</sup> Para 1.4.4, 1.4.5, 1.4.6

- i. Irregular/un-authorized payments need to be regularized or recovered from the responsible as decided in the DAC.
- ii. Internal Controls should be strengthened and internal audit be conducted on a regular basis. Internal audit report should be shared with Audit.
- iii. The asset management and inventory control systems needs to be made effective through continuous monitoring.
- iv. The BPPRA rules need to be followed in letter and spirit by ensuring competition in order to benefit the departments while making procurements.
- v. Reconciliation of expenditure is mostly neglected that needs to be given due importance along with timely surrender of unspent balance.
- vi. Inquiries ordered by DAC should be completed in time and their findings need to be shared with the audit.
- vii. Clauses provided in the contract may be observed in the letter and spirit.



## SUMMARY TABLES & CHARTS

Table 1 *Audit Work Statistics*

(Rs in million)			
<b>S. No.</b>	<b>Description</b>	<b>No.</b>	<b>Budget</b>
1	Total Entities (Ministries/PAOs) in Audit Jurisdiction	2	944.868
2	Total formations in audit jurisdiction	40	944.868
3	Total Entities (Ministries/PAOs) Audited	2	829.868
4	Total formations Audited	7	829.868
5	Audit & Inspection Reports	7	829.868
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2 *Audit observations regarding Financial Management*

<b>S. No.</b>	<b>Description (Areas)</b>	<b>Amount Placed under Audit Observation (Rs in million)</b>
1	Unsound asset management	0
2	Weak financial management (specific)	0
3	Weak Internal controls relating to financial management	4.3
4	Others	76.169
	Total	80.469

Table 3 **Outcome Statistics**

(Rs in million)

S. No.	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
1	Outlays Audited	-	-	-	-	661.085	4,653.912
2	Amount Placed under Audit Observations /Irregularities.	5.6	-	-	70.428	76.028	569.129
3	Recoveries Pointed Out at the instance of Audit	-	-	2.155	2.286	4.441	90.133
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	-	-	-
5	Recoveries Realized at the instance of Audit	-	-	0.858	-	0.858	-

Table 4 **Table of Irregularities pointed out**

		(Rs in million)
S. No.	Description	Amount Placed under Audit Observation
1	Violation of rules and regulations, violation of principle of propriety and probity in public operations.	71.728
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	If possible, quantify weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money.	4.441
6	Non-production of record.	-
7	Others, including cases of accidents, negligence etc.	4.3

Table 5 **Cost-Benefit**

S. No.	Description	Amount (in million)
1	Outlays Audited (Items 1 of Table 3)	661.085
2	Expenditure on Audit	2.662
3	Recoveries realized at the instance of Audit	0.858
	Cost-Benefit Ratio	1:0.322

## Chapter-1

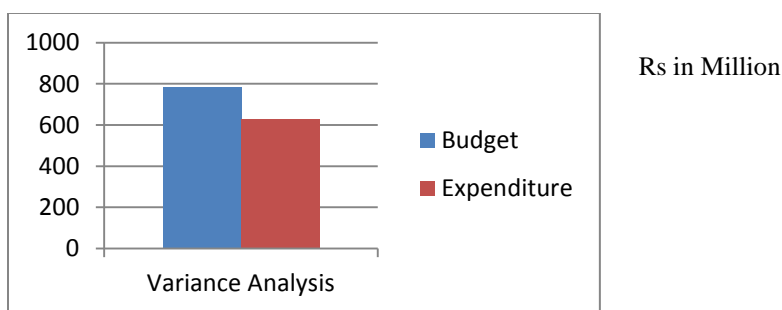
### Provincial Disaster Management Authority (PDMA), Balochistan

#### 1.1 Introduction of Authority

An Act No. XXIV of 2010 was promulgated for establishment of National Disaster Management Authority by the Parliament. In compliance of Serial No. 15 of the said Act, Provincial Government of Balochistan established Provincial Disaster Management Authority to deal with natural disasters and calamities occurring in Balochistan and to make a plan annually to take measures for prevention and mitigation of natural disasters. For the purpose of relief measures and expenditure, a fund was created called Provincial Disaster Management Fund (PDMF). The Federal and Provincial Government make provisions for the said fund in their annual budgets for carrying out the activities and programmes set out in its disaster management plans. PDMA has established District Disaster Management Authority in each district of Balochistan headed by Deputy Commissioner who is provided with funds and relief goods.

#### 1.2 Comments on Budget & Accounts (Variance Analysis)

Sr. No.	Financial Year	Funds Released (Rs)	Expenditure (Rs)	Saving
1	2016-17	784,867,976	628,741,444	156,126,532



The difference between funds released and expenditure was due to non surrender of Rs156.127 million.



### **1.3 Brief Comments on the Status of Compliance with PAC Directives**

No PAC directives have been issued as this Directorate General conducted the audit of Disaster Management Organizations of Balochistan during the year 2016-17 for the first time and the Audit Report generated by this office has not yet been discussed in the PAC.

## 1.4 AUDIT PARAS

### Irregularity & Non Compliance

#### 1.4.1 Non- Obtaining of Audit Certificate and Adjustment Accounts - Rs 44 Million

Para 207(3) of GFR Vol-I states that when a grant is paid to any public body or institution, the sanctioning authority should insist on obtaining audited financial statements of the body or institutions in order to see that grant is justified by the financial position of the grant and to ensure that the grant was spent for the purpose for which it was intended. In terms of Para 668 of FTR Vol-I the grant released for departmental or allied purposes subject to adjustment by submission of detailed accounts supported by vouchers or refund.

The Relief Commissioner / DG PDMA released an amount of Rs 44 million to Secretary C&W Department Balochistan for construction of 04 Sub Stations of Rescue 1122. However neither vouched / adjustment account and remaining balance were obtained nor produced to audit in violation of above rule. The detail of releases is as under:

S. No.	Letter No.	Date	Description	Amount (Rs)
1	PDMA/D G/Acctt:/0 8/2016- 17/215- 221	14/10/2016	Placed at the disposal of Secretary C&W Department Balochistan for construction of 04 Sub stations Rescue 1122 PDMA	7,000,000
2	PDMA/D G/Acctt:/0 8/2016- 17/1148- 1154	23/06/2017	-do-	37,000,000
			Total	44,000,000

In the absence of any adjustment accounts the authenticity of amount spent could not be verified.

The matter was pointed out to the management in September 2017. The management in their reply stated that the Secretary C&W Department has been asked

to furnish the detailed vouched account of Rs44,000,000 with a copy of audit certificate.

In the DAC meeting held on 14<sup>th</sup> November 2017 it was decided that the para stand until receiving of adjustment of accounts from C&W and verification by the audit.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends that adjustment of accounts may be obtained from Communication and Works Department and produced to audit.

(PDP-55/PDMA/Qta/2016-17)

#### **1.4.2 Irregular Expenditure on Account of Purchase of Operational Vehicles During Ban - Rs 5.6 Million**

Finance Department (Coordination Section) Notification No.FD. SO (Coord)/4-1/2016/311-460 dated 21<sup>st</sup> October 2016 states that ban will stay on purchase of vehicles of all types for the current financial year 2016-17.

It has been observed that the PDMA office purchased five (05) Suzuki Cultus E-I (LT.3) 993 CC vehicles involving the cost of Rs 5.620 million during the ban period.

Audit holds that the expenditure incurred on the purchase of vehicles during the ban period was irregular and management failed to follow the instructions of finance department.

The matter was pointed out to the management in September 2017. The management in their reply stated that for effective functioning of the service it was felt necessary to make purchase of vehicles for quick mobility of the service in emergency. Accordingly a summery was moved to the Chief Minister of Balochistan for approval and relaxation of ban for making purchase of vehicles within the budget allocation available with PDMA. The Summery was approved and ban was relaxed.

The reply is not convincing because the vehicles were purchased during ban period and summery was approved form the Chief Minister of Balochistan without the concurrence of finance department.

In the DAC meeting held on 14<sup>th</sup> November 2017 it was decided that the documents pertaining to the relaxation of ban by the Chief Minister Balochistan and concurrence of Finance Department may be provided. The para was recommended for settlement subject to verification of record.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

PDP-57/PDMA/Qta/2016-17)

### **1.4.3 Irregular Appointment of Contract Staff – Rs6.40 Million**

Rule-9 (3) (c) of Balochistan Disaster Management Authority Rules 2012 provides that the Provincial Authority may, in special circumstances where it is necessary and in the interest of the Province to do so, hire consultant, advisors on contract basis, to perform a specialized job, over and above the sanctioned strength.

The management of PDMA appointed staff over & above the sanctioned strength on contract basis. The detail is at Annexure-II. Audit observed that the contract staff appointed was neither consultant/advisors nor performing any specialized job. Audit holds that appointment of staff against the rules on contract basis to perform the duties of routine nature is irregular that resulted into irregular payment of Rs6.40 million.

The matter was pointed out to the management in September 2017 the department in its reply stated that there have been growing demand of relief activities in field and office for which the staff is required and the appointments were made strictly under the Rule 15 and 18-2 of PDMA Rules 2012.

The reply is not convincing. The concurrence of the Finance Division regarding creation of posts and extension thereof during the next financial years is not provided in support of reply in the absence of which the appointment and payment of salary is irregular.

In the DAC meeting held on 14<sup>th</sup> November 2017 the Director General PDMA expressed his views that all the contract employees have been appointed for 89 days as per Rule 15(1) of PDMA. The DAC recommended the para for settlement subject to verification of the record.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

(PDP-59/PDMA/Qta/2016-17)

#### **1.4.4 Non-Disclosure of Performance to the Provincial Assembly, in Violation of NDM Act**

Section 41(2) of National Disaster Management Act 2010 states that Provincial Authority shall prepare once every year, in such form and at such time as may be prescribed by rules, an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Provincial Government which shall lay it before the Provincial Assembly.

Annual Performance Report of PDMA's activities for the year 2016 was required to be submitted to the Provincial Government and Provincial Assembly, and the same was requested from PDMA Balochistan but no such report was provided to Audit.

Non-provision of said reports implies that PDMA Balochistan did not disclose the performance to Assembly as required above. This was pre-requisite for the discussion in the parliament and for taking corrective measures/ feed-back /directions from the legislators. Audit holds that this is a serious lapse on the part of PDMA Balochistan by concealing the progress from the elected members of the People. This further caused the elected members to be unaware of the achievements/ lags in the activities undertaken by PDMA Balochistan. This also disrupted the process of ensuring the parliamentary control over the affairs of PDMA Balochistan.

The matter was pointed out to the management in September 2017. The management in their reply stated Annual performance report of PDMA activities for the year 2017-2018 will be prepared and submitted to the provincial Government and Provincial Assembly as per instruction of Audit.

In the DAC meeting held on 14<sup>th</sup> November 2017 the para was discussed in detail and decided that the performance report of the Department should be submitted to Provincial Assembly/Government at the earliest.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

(PDP-60/PDMA/Qta/2016-17)

#### **1.4.5 Non-Examination of Construction Codes and Non-Formation of Disaster-Resistant Building Codes and Guidelines**

Article 16 (2)(f)&(k) of NDM Act 2010 states that without prejudice to the generality of the foregoing provision, the Provincial authority may examine the construction in the area and if it is of the opinion that the standards laid down have not been followed, it may direct for following the same to ensure compliance of such standards.

PDMA Balochistan is required to prepare a report by examining the construction in the province with the help/coordination of concerned agencies in order to ensure that construction standards are complied or being followed in the province. The same report is not being prepared by PDMA Balochistan.

Non-provision of said reports/ details indicates that PDMA Balochistan did not examine the construction in the areas whether the building codes/ standards are applied or not. Moreover, the Authority does not have requisite set up, resources and coordination with departments and organization for cost effective technology, new disaster-resistant building codes or construction guidelines for houses and other buildings in the province to safe guard against future threats. This is a serious lapse on the part of PDMA Balochistan.

The matter was pointed out to the management in September 2017. The management in their reply stated that matter regarding implementation of building code is the responsibility of the Metro Politian Corporation and the PDMA has been stressing the matter vigorously. Further progress by the concerned corporation will be shown at the time of next audit.

The reply is not convincing. As per NDM Act it is the responsibility of the Provincial Authority to examine the construction in the area and if it is of the opinion that the standards laid down have not been followed, it may direct to ensure compliance of such standards.

In the DAC meeting held on 14<sup>th</sup> November 2017 it was decided that the para stands till the statutory requirements are fulfilled by the concerned Department under intimation to Audit.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends that statutory requirements may be fulfilled under intimation to Audit.

(PDP-65/PDMA/Qta/2016-17)

#### **1.4.6 Non-Formulation of Provincial Disaster Management Policy**

Article 16(1) & 16(2)(a) of National Disaster Management Act 2010 provides that Provincial Authority shall be responsible for implementing policies and plans for disaster management in the province. The provincial authority may formulate the provincial disaster management policy obtaining the approval of the Provincial Commission. Provincial Disaster Management Policy was required to be formulated and got approved from the Provincial Disaster Management Commission-Balochistan, and the same was requested from PDMA Balochistan vide requisition No. Audit/ PDMA Balochistan /2017-1/05 dated 24<sup>th</sup> August 2017 but no such policy and approval thereof were provided to Audit.

The devising of Provincial Disaster Management (PDM) Policy is a major step towards achieving sustainable development by ensuring that disaster risk management is integrated in development planning of all sectors in the province and it also reflects a set of key priority areas and strategies for making a province resilient to disasters.

The matter was pointed out to the management in September 2017. The management in their reply stated that provincial disaster management policy is under process for which spade work has mostly been done and the policy will be prepared and got approved by the competent authority. A copy of same will be furnished to audit on its completion.

The reply is not convincing. The Provincial Disaster Management (PDM) Policy was to be formulated and got approved from the Provincial Disaster Management Commission, Balochistan which was not done.

In the DAC meeting held on 14<sup>th</sup> November 2017 the Principal Accounting Officer stressed the need of Disaster Management Policy and ensured compliance at the earliest. The para stands till the policy is formulated and intimated to Audit.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

(PDP-66/PDMA/Qta/2016-17)

### **Internal Control Weaknesses**

#### **1.4.7 Loss Due to Short Receiving of Relief Items by the Districts - Rs 2.345 Million**

Para-23 of GFR Vol-1 states that every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

PDMA Balochistan forwarded the relief items to different districts of Balochistan through their own trucks as well as through private vendors. The record revealed that the received relief items by the district governments were less than the forwarded relief items. The detail is at Annexure-III. In this regard, the department has not initiated any inquiry to find out the facts about the loss of relief items.

Audit is of the view that inquiry was required to be initiated regarding quantity dispatched and received and to fix the responsibility on the person(s) for loss of relief items. The government has sustained a loss of Rs 2.345 million.

The matter was pointed out to the management in September 2017. The management in their reply stated that relevant record is in office for confirmation.

The reply is not acceptable as no documentary evidence was produced to audit for verification.

In the DAC meeting held on 14<sup>th</sup> November 2017 the para was settled subject to verification of received relief items.



No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC decision.

(PDP-62/PDMA/Qta/2016-17)

## **Chapter-2**

### **District Disaster Management Authorities (DDMAs) and Commissioners, Balochistan**

#### **2.1 Introduction of Authority**

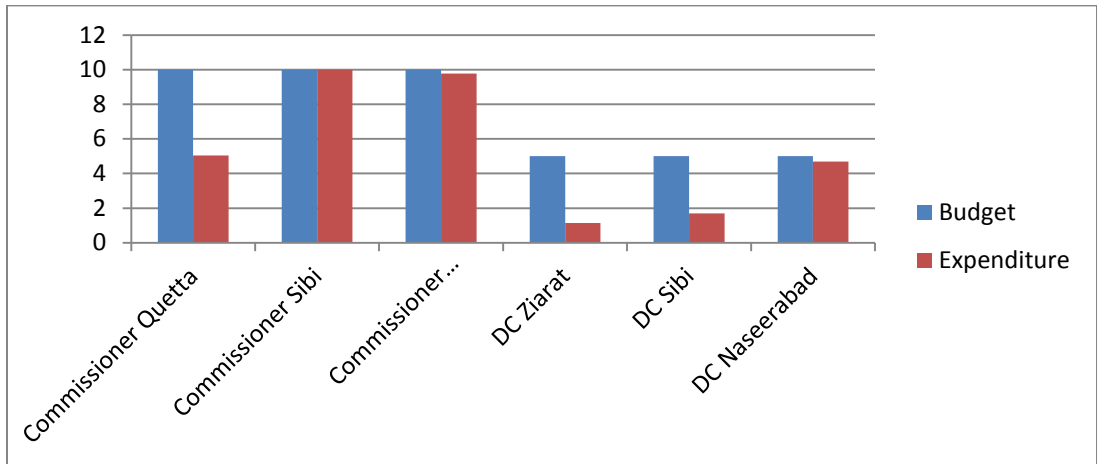
Section 18 of NDMA Ordinance 2006 (re-promulgated as NDMA Act 2010) requires establishment of District Disaster Management Authority in each district of respective province. In compliance of this Act, Provincial Govt. of Balochistan established District Disaster Management Authority in each District of Balochistan vide notification No. BOR / PDM / 2007-42-53 dated 27<sup>th</sup> February 2007. The District Coordination Officer / Deputy Commissioner was designated as head of DDMA.

The functions of DDMA are to prepare a District Disaster Management Plan including District Response Plan, Co-ordinate and monitor the implementation of national policy, provincial policy, national / provincial / district plan and to ensure that areas in the district, vulnerable to disaster are identified and measures for the prevention of disasters and the mitigation of its effects are undertaken by the departments of the government.

Commissioners are the head of the Divisions of the Province and perform the important role in coordination and monitoring of the relief activities.

#### **2.2 Comments on Budget & Accounts (Variance Analysis)**

<b>Sr.No.</b>	<b>Financial Year</b>	<b>Name of Entity</b>	<b>Funds Released (Rs)</b>	<b>Expenditure (Rs)</b>	<b>Saving(Rs)</b>
1	2016-17	Commissioner Quetta	10,000,000	5,049,393	4,950,607
2	-do-	Commissioner Sibi	10,000,000	9,998,350	1,650
3	-do-	Commissioner Naseerabad	10,000,000	9,767,882	232,118
4	-do-	DC Ziarat	5,000,000	1,141,230	3,858,770
5	-do-	DC Sibi	5,000,000	1,690,500	3,309,500
6	-do-	DC Naseerabad	5,000,000	4,696,034	303,966
		Total	45,000,000	32,343,389	12,656,611



The expenditure incurred was less than the funds released to the entities because no major relief activity was carried out. However, the funds were kept to meet any unforeseen disaster.

### 2.3 Brief Comments on the Status of Compliance with PAC Directives

No PAC directives have been issued as this Directorate General conducted the audit of Disaster Management Organizations of Balochistan during the year 2016-17 for the first time and the Audit Report generated by this office has not yet been discussed in the PAC.

## **2.4 AUDIT PARAS**

### **Irregularity & Non Compliance**

#### **2.4.1 Non-Surrender of Unspent Funds for Preparation of Monsoon 2016-17 – Rs4.95 Million**

As per Chief Secretary Balochistan letter No. PS/CS/(Misc:)98-Vol-XIII/1375-1407/Quetta dated 10<sup>th</sup> June 2016 all Commissioners and concerned Deputy commissioners will ensure the surrender of unspent funds allocated to them to meet the monsoon up to the 1st week of the June so that the same could be re-allocated to them next year.

The Relief Commissioner / DG PDMA Balochistan allocated an amount of Rs10 million to the Commissioner Quetta for preparation of Monsoon 2016. The record revealed that the department expended an amount of Rs 5,049,393 out of Rs 10,000,000 whereas the remaining balance of Rs 4,950,607 was not surrendered to Finance Department Balochistan.

Audit is of the view that non surrender of the balance amount to Finance Department is a lapse on the part of management.

The matter was pointed out to the management in August 2017 but no reply was received.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the department could not provide any justification for the observation made by the audit. The Principal Accounting Officer decided to give one week time for submission of revised replies.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends that the responsibility may be fixed on the person(s) at fault besides unspent balance of Rs 4,950,607 may be deposited into Government treasury under intimation to Audit.

PDP-67(Commissioner Quetta 2016-17)

#### **2.4.2 Unauthorized Advance Payment on Account of Relief and Rehabilitation Activities–Rs2 Million**

Rule-290 of FTR Vol.-I provides that no money should be drawn unless it is required for immediate disbursement and it is not permissible to draw the amount in anticipation of claims and in order to avoid lapse of budget.

The Deputy Commissioner Pishin paid an amount of Rs2 million to M/s TajMahal Tent and Pakwan center for relief and rehabilitation activities in the District Pishin in advance. Advance payment was made without a vouched account which makes the expenditure unauthorized/unjustified and the possibility of misuse of funds cannot be ruled out.

The matter was pointed out to the management in August 2017. The management in their reply stated that the budget of Rs 2 million was allocated to this office vide Commissioner, Quetta Division vide order dated 2<sup>nd</sup> November 2016 and payment was made to M/sTajMahal Tent and Pakwan Center on 13<sup>th</sup> February 2017 which is evident that no advance payment has been made.

The reply is not convincing as the funds were re-appropriated by DG PDMA on 2<sup>nd</sup> February 2017 and before this the payment was not possible.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the department could not provide any justification for the observation made by the audit. The Principal Accounting Officer decided to give one week time for submission of revised replies.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the matter to be inquired and responsibility be fixed against the officials at fault for incurring un-authorized expenditure under intimation to Audit.

PDP-69(Commissioner Quetta 2016-17)

#### **2.4.3 Non-Deduction of Income Tax- Rs 1.159 Million**

Section 153 of Income Tax Ordinance, 2001 provides that Transport services shall be taxed @ 2% of gross amount. For rendering or providing of services other than transport services 10% Income Tax shall be charged and withholding tax @ 4.5% is required to be deducted on all supplies.

It has been observed that the following payments were made to the different suppliers for relief and rehabilitation activities. An amount of Rs 1,159,438 was required to be deducted on account of Income Tax which was not done.

(Amount in Rs)

S.No.	Name of formation	Amount paid	Income Tax not deducted
1	Commissioner Quetta (DC Pishin)	2,000,000	90,000
2	Commissioner Naseerabad	9,722,882	697,078
3	Dy Commissioner Naseerabad	4,541,500	324,750
4	Dy Commissioner Ziarat	589,700	47,610
	Total	16,854,082	1,159,438

\*Further detail is attached as Annexure-IV

The matter was pointed out to the management in September 2017. The departments in their reply stated that income tax was not deducted being an emergency assistance/ relief for affectees.

The reply is not convincing because there is no exemption on emergency assistance/ relief for affectees.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 it was decided to recover the amount and recovery be verified by audit within next 10 days.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends that recovery of Rs1,159,438 on account of Income Tax may be made and deposited into Government treasury under intimation to audit.

PDP-70,81,93&110/2016-17

#### **2.4.4 Non-Deduction of Sales Tax on Supplies- Rs 0.996 Million**

Section (3) (1) of Sales Tax Act, 1990 as amended from time to time provides that subject to the provisions of this Act, there shall be charged, levied and paid a tax known as sales tax at the rate of seventeen per cent of the value of supplies made by a registered person in the course or furtherance of any taxable activity carried on by him.

It has been observed that an expenditure of Rs 5,861,020 was incurred on the purchase of different items for relief activities during the F.Y. 2016-17 but Sales

tax @ 17% amounting to Rs996,373 was not deducted from the suppliers. The detail is as under:

(Amount in Rs)			
S.No.	Name of formation	Expenditure incurred	Sales Tax not deducted
1	Commissioner Quetta (DC Pishin)	436,200	74,154
2	Commissioner Naseerabad	4,091,320	695,524
3	Commissioner Sibi	1,333,500	226,695
	Total	5,861,020	996,373

\*Further detail is attached as Annexure-V

The matter was pointed out to the management in September 2017. The departments in their reply stated that the purchases were made in emergency and from the local market/firms which were not registered with the Sales Tax so they did not deduct the Sales Tax.

The reply is not convincing because the sales tax should be deducted from all the supplies.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 it was decided to recover the amount and recovery be verified by audit within next 10 days.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends that responsibility be fixed besides the recovery of Rs 996,373 from the concerned under intimation to Audit.

PDP-71, 94 &102 /16-17

#### **2.4.5 Non Preparation of Contingency Plan 2016-17**

As per Chief Secretary Balochistan letter No. PS/CS/(Misc:)98-Vol-XIII/1375-1407/Quetta dated 10<sup>th</sup> June 2016, all Commissioners/ Deputy Commissioners will work out a contingency plan.

The Relief Commissioner / DG PDMA Balochistan allocated an amount of Rs10 million to each Commissioner for preparation of Monsoon contingency plan 2016-17-preparedness and response but no such plan was prepared and provided to Audit.

Non-provision of said contingency plan implies that Commissioner Offices did not prepare the contingency plan 2016-17 for preparedness and response to any disaster in the Quetta, Sibi and Naseerabad Division.

The matter was pointed out to the management in September 2017. No reply was received from Commissioner Quetta while others stated that the matter will be taken at length with the DG PDMA for guidance and necessary action and the progress will be intimated to audit.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the department of Commissioner Quetta could not provide any justification for the observation made by the audit. The Principal Accounting Officer decided to give one week time for submission of revised replies. The paras of Commissioner Naseerabad and Sibi were settled subject to verification.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC directives.

PDP-75,95& 106 /2016-17

#### **2.4.6 Loss Due to Unnecessary Stockpiling resulting in wastage of Food Items-Rs1.008 Million**

Para-23 of GFR Vol-1 states that every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

It was observed that 150 bags(50 kg) of Grams and 200 Bags of rice (25 Kg each) were supplied to DDMA Ziarat in January, 2017 out of which only 105 bags of Grams and 50 bags of rice were issued for relief activities. The remaining quantities of food items were laying in store situated at Deputy Commissioner House in a miserable condition. Further, due to leakage/seepage of store, the quality of Grams and Rice deteriorated and became unusable. Thus, Government sustained loss of Rs 1,008,000 due to damage of food items as detailed below:



Sr. No.	Name of Food Item	Qty supplied	Qty Issued	Balance	Rate (Rs)	Amount (Rs)
1	Grams 50Kg	150	105	45	8400	378,000
2	Rice 25 Kg	200	50	150	4200	630,000
Total						1,008,000

The matter was pointed out to the management in September 2017. The management in their reply stated that the remaining food items were not distributed due to its bad condition. However it has been planned to distribute the food items to flood affectees in district for their cattle etc.

The reply is not convincing because the items should be distributed to affectees in good condition.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the DAC directed to conduct the inquiry for fixing the responsibility. The inquiry results are to be shared with audit. The DAC also directed PDMA to devise a system so that unused items should be returned back to PDMA before their expiry for onward supply to the needy areas.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC directives.

PDP-78(Dy Commissioner Ziarat 2016-17)

#### **2.4.7 Irregular Expenditure Without Observing BPPR During Repair of Safety Embankment – Rs0.7 Million**

Rule 15 of BPPR, 2014 states that procurement over one hundred thousand rupees and up to one million shall be advertised by timely notifications on the authority's website. These procurement opportunities may also be advertised in print media.

An amount of Rs 0.7 million was spent by DC Sibion account of repair of safety embankment. The detail is attached at Annexure-VI.

Audit observed the following:

1. The expenditure was incurred by setting aside the provisions of BPPR for inviting tenders and no notification for declaration of emergency was produced to audit.
2. No measurement/detail of work done was recorded on the bill.

Audit holds that above deficiencies render the entire expenditure as irregular and unverifiable.

The matter was pointed out to the management in September 2017. The department in their reply stated that the work was done on different dates and at different sites and on as and when required basis. No such work exceeded Rs100,000 (for which tender would be invited).

The reply is not convincing because all the expenditure of Rs 700,000 was incurred in the months of July and August 2016.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the para was settled subject to verification of the detailed measurement of work done.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC directives.

PDP-91(Dy Commissioner Sibi 2016-17)

#### **2.4.8 Irregular Expenditure on Hiring of Excavators, Dozer and Tractors Without Detail of Work Done – Rs3.490 Million**

Rule 10 (i) of GFR Vol-I states that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

It was observed that an amount of Rs 3,489,712 was spent by Commissioner Naseerabad on account of repair/ construction of protection bunds and removal of silt on emergency basis in anticipation of flash flood during 2016-17.

Audit observed the following:

1. No bill of the supplier / contractor was available in the record.
2. The amount was drawn in cash in the name of DDO instead of making payment to contractors through cross cheques.No acknowledgment of Firm/owner of excavators with CNIC No. were available on record.
3. No measurement/detail of work done was available in the record. .

Audit holds that above deficiencies render the entire expenditure as unverifiable/ irregular.

The matter was pointed out to the management in September 2017. The management in their reply stated that the work was carried out in emergency under round the clock supervision. Due to emergency situation following of the proper procedure was not possible.

The reply is not convincing because proper record should be maintained.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the para was settled subject to verification of detailed measurement of work done.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC directives.

PDP-97(Commissioner Naseerabad 2016-17)

#### **2.4.9 Loss Due to Hiring of Tractors on Higher Rates–Rs2.286 Million**

Para-23 of GFR Vol-1 states that every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

The Commissioner Sibi hired the tractors @ Rs2,000 per hour for construction of safety embankments at different places in the Division whereas the DC Sibi hired the Tractors @ of Rs500 per hour for repair of safety embankments. Thus due to

hiring of Tractors at higher rates, an amount of Rs 2.286 million was paid in excess to the suppliers (Tractor Drivers) as detailed below:

(Amount in Rs)

C. Bill No.	Date of Approval	Name of Vendor	No. of hours	Rate per Hour	Amount paid	Rate paid by DC Sibi	Difference	Amount over paid
58	3.5.17	Pehlwan S/o Jiand	396	2000	792,000	500	1500	594,000
59	10.5.17	Akbar Khan S/o Abdul Ghafoor	650	2000	1,300,000	500	1500	975,000
60	17.5.17	-do-	250	2000	500,000	500	1500	375,000
61	26.5.17	-do-	228	2000	456,000	500	1500	342,000
		<b>Total</b>			<b>3,048,000</b>			<b>2,286,000</b>

Audit is of the view that hiring of Tractors at higher rates is unjustified and undue favor to the contractors.

The matter was pointed out to the management in September 2017. The management in their reply stated that this office paid for construction of new embankments whereas the DC office paid for repair of existing embankments.

The reply is not convincing because terrain of both offices is same.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the DAC directed to probe the matter as the department responded that the nature of work, terrain and the size of tractor (Horse Power) varied which lead to the difference of rate.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC directives.

PDP-103(Commissioner Sibi 2016-17)

#### **2.4.10 Irregular Expenditure Without Observing BPPR During construction of Safety Embankment – Rs3.048 Million**

Rule 15 (2) of BPPR, 2014 states that all procurements opportunities over one million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed in these rules.

An amount of Rs 3,048,000 was spent by Commissioner Sibi on account of construction of safety embankment. The detail is as under:

<b>C.BillNo.</b>	<b>Date of Approval</b>	<b>Name of Vendor</b>	<b>Amount in Rs</b>
58	3.5.17	Pehlwan S/o Jiand, Tractor Driver	792,000
59	10.5.17	Akbar Khan S/o Abdul Ghafoor, Tractor Driver	1,300,000
60	17.5.17	Akbar Khan S/o Abdul Ghafoor, Tractor Driver	500,000
61	26.5.17	Akbar Khan S/o Abdul Ghafoor, Tractor Driver	456,000
		<b>Total</b>	<b>3,048,000</b>

Audit observed the following:

1. The expenditure was incurred by setting aside the provisions of BPPR for inviting tenders but no notification for declaration of emergency was produced to audit.
2. The amount was drawn in cash in the name of DDO instead of making payment to contractors through cross cheques.
3. No measurement/detail of work done was recorded on the bill.
4. The bill was not verified by any responsible officer.

Audit holds that above deficiencies render the entire expenditure as irregular and unverifiable.

The matter was pointed out to the management in September 2017. The management in their reply stated that the pre-monsoon season was started and there was insufficient time for going to tendering process.

The reply is not convincing because no notification for declaration of emergency was produced to audit.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the para was settled subject to verification of detailed measurement of work done.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC directives.

PDP-104(CommissionerSibi 2016-17)

#### **2.4.11 Loss Due to Unnecessary Stock Piling Resulting in Expiry of Food Items – Rs 0.992 Million**

Para-23 of GFR Vol-1 states that every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

It was observed that 200 bags of rice and 250 Bags of sugar (50 Kg each) were supplied to DDMA Naseerabad in September, 2014 out of which only 128 bags of rice and 126 bags of Sugar were issued for relief activities. The remaining quantities of food items (72 bags of Rice and 124 bags of Sugar) were laying in store situated in Deputy Commissioner House in a miserable condition. The expiry date mentioned on the sugar bags is November, 2016 and the entire stock has expired / became unusable. Thus, Government sustained loss of Rs 991,760 due to damage of food items as detailed below:

<b>Sr. No.</b>	<b>Name of Food Item</b>	<b>Qty supplied</b>	<b>Qty Issued</b>	<b>Balance</b>	<b>Rate (Rs)</b>	<b>Amount (Rs)</b>
1	Rice 50Kg	200	128	72	5990	431,280
2	Sugar 50 Kg	250	126	124	4520	560,480
Total						<b>991,760</b>

The matter was pointed out to the management in September 2017. The management in their reply stated that the PDMA was informed about the repair of store in order to avoid any leakage/seepage but no repair was done due to which the sugar bags were expired. The bags of rice are still in usable condition and the PDMA has already been requested to convey approval for distribution of the same to the flood affected persons.

The reply is not acceptable because the condition of items is unusable.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the DAC directed to conduct the inquiry for fixing the responsibility. The inquiry results to be shared with audit. The DAC also directed PDMA to devise a system so that unused items should be returned back to PDMA before expiry for onward supply to the needy areas.

No compliance of the DAC directives was shown to audit till finalization of this report.

Audit recommends the implementation of the DAC directives.

PDP-108(Dy Commissioner Naseerabad 2016-17)

#### **2.4.12 Irregular Expenditure Without Observing BPPR During Repair of Protection Bunds and Cleaning of Bridges – Rs1.540 Million**

Rule 15 (2) of BPPR, 2014 states that all procurements opportunities over one million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed in these rules.

An amount of Rs 1.540 million was spent by DC Naseerabad on account of hiring of excavator for repair of protection bunds Qabulla, City Area DeraMuradJamaliSharqi and cleanup of bridges of National Highway from Patfeeder to Nuttal.

The detail is as under:

<b>S.#</b>	<b>BillNo./Date</b>	<b>Name of Supplier</b>	<b>Rs</b>	<b>Remarks</b>
1	15/13.6.2017	M/s Riaz & Brothers Heavy Machinery Supplier	700,000	10 Excavators hired from 7.6.17 to 12.6.17 for repair of protection bunds at Qabulla @ 10,000 per day
2	-do-		420,000	6 Excavators hired from 7.6.17 to 12.6.17 for repair of protection bunds at City Area DeraMuradJamaliSharqi @ 10,000 per day
3	-do-		420,000	6 Excavators hired from 7.6.17 to 12.6.17 for cleanup of bridges of National highway from Patfeeder to Nuttal @ 10,000 per day
		<b>Total</b>	<b>1,540,000</b>	

Audit observed the following:

1. The expenditure was incurred by setting aside the provisions of BPPR for inviting tenders but no notification for declaration of emergency was produced to audit.

2. The amount was drawn in cash in the name of DDO instead of making payment to contractors through cross cheques.
3. No measurement/detail of work done was recorded on the bill.

Audit holds that above deficiencies render the entire expenditure as irregular and unverifiable.

The matter was pointed out to the management in September 2017. The management in their reply stated that there was no time for inviting tenders because the work was required to be done on emergency basis.

The reply is not acceptable because no notification of emergency was produced to audit.

In the DAC meeting held on 4<sup>th</sup> and 5<sup>th</sup> January 2018 the para was settled subject to verification of detailed measurement of work done.

No compliance of the DAC directives was shown to Audit till finalization of this report.

Audit recommends the implementation of the DAC directives.

PDP-111(DyCommissioner Naseerabad 2016-17)



## Annexures

### MFDAC

#### Annexure-I

S. No.	PDP No.	FY	Name of Formation	Subject
1	54	2016-17	PDMA Balochistan	Non-reporting of saving to Finance Department by the end of every financial year - Rs 374.636 million
2	68	-do-	Commissioner Quetta	Irregular payment on account of Honoraria from the monsoon contingency funds – Rs 200,000.
3	73	-do-	-do-	Irregular payment on account of purchase of medicines – Rs 150,515
4	77	-do-	-do-	Non- Provision of vouched accounts of- Rs 100,000.
5	82	-do-	DC Ziarat	Non-preparation and submission of annual report to Provincial Government as required under NDM Act 2010
6	85	-do-	-do-	Physical verification of stock and store was not carried out.
7	89	-do-	DC Sibi	Non-preparation and submission of annual report to Provincial Government as required under NDM Act 2010
8	98	-do-	Commissioner Naseerabad	Non deduction of Balochistan Sales Tax on services -Rs 35,250
9	99	-do-	-do-	Discrepancies noticed in the maintenance of cash book
10	107	-do-	Commissioner Sibi	Physical verification of stock and store was not carried out.
11	112	-do-	DC Naseerabad	Overpayment on account of hiring of Excavators–Rs 220,000
12	113	-do-	-do-	Non deduction of Balochistan Sales Tax on services -Rs 242,625
13	114	-do-	-do-	Non-preparation and submission of annual report to Provincial Government as required under NDM Act 2010
14	117	-do-	-do-	Physical verification of stock and store was not carried out.

## Annexure-II

S. No.	Name	Designation	Period		Rate of Pay (Rs)	Total amount paid (Rs)
			From	To		
1	Bashir Ahmed	Superintendent	01.07.2016	30.06.2017	35,000	420,000
2	Haji Abdul Rashid	Superintendent	01.07.2016	30.06.2017	35,000	420,000
3	GhulamSarwar	Superintendent	01.07.2016	30.06.2017	30,000	360,000
4	Haji Muhammad Umer	Admn/Tpt/Security Officer	01.07.2016	30.06.2017	30,000	360,000
5	Abdul WahabMarwat	Accounts Officer	01.07.2016	30.06.2017	30,000	360,000
6	Abdul Rahim	Electrical Eng.	01.07.2016	30.06.2017	18,000	216,000
7	Haji Muhammad Jan	Transport Supervisor	01.07.2017	30.06.2017	12,000	144,000
8	Miss MalihaShahid	Computer Operator	01.07.2017	30.06.2017	18,000	216,000
9	Ahmed Nawaz	Computer Operator	01.07.2017	30.06.2017	18,000	216,000
10	Nizamud Din	Computer Operator	01.07.2017	30.06.2017	18,000	216,000
11	Abdul Ghaffar	Computer Operator	01.07.2017	30.06.2017	18,000	216,000
12	Habibullah	Driver	01.07.2017	30.06.2017	12,000	144,000
13	Ghulam Abbas	Driver	01.07.2017	30.06.2017	12,000	144,000
14	Muhammad Yasin	Cleaner	01.07.2017	30.06.2017	12,000	144,000
15	NadeemBangalzai	Cleaner	01.07.2017	30.06.2017	12,000	144,000
16	Shah Khalid	Chowkidar	01.07.2017	30.06.2017	12,000	144,000
17	Muhammad Rafiq	Chowkidar	01.07.2017	30.06.2017	12,000	144,000
18	Amanullah	Chowkidar	01.07.2017	30.06.2017	12,000	144,000
19	Najibullah	Chowkidar	01.07.2017	30.06.2017	12,000	144,000
20	Abdullah Jan	Chowkidar	01.07.2017	30.06.2017	12,000	144,000
21	Muhammad Din	Chowkidar	01.07.2017	30.06.2017	12,000	144,000
22	Zia ulHaq	Chowkidar	01.07.2017	30.06.2017	12,000	144,000
23	Rozi Khan	Chowkidar	01.07.2017	30.06.2017	12,000	144,000
24	Zia ulHaq	Helper	01.07.2017	31.01.2017	12,000	144,000
25	Shahjahan	Helper	01.07.2017	30.06.2017	12,000	144,000
26	Abdul Salam	Helper	01.07.2017	30.06.2017	12,000	144,000
27	Abdul Haleem	Helper	01.07.2017	30.06.2017	12,000	144,000
28	Jan Dost	Helper	01.07.2017	30.06.2017	12,000	144,000
29	Raza Muhammad	Helper	01.07.2017	30.06.2017	12,000	144,000
30	Zia Adnan	N/Q	01.07.2017	30.06.2017	12,000	144,000
31	Muhammad Younas	N/Q	01.07.2017	30.06.2017	12,000	144,000
32	Nasrullah	Mali	01.07.2017	30.06.2017	12,000	144,000
33	Sahibzada Muhammad Saleem	Supporting staff	01.07.2017	30.06.2017	19,667	236,004
	Total					<b>6,404,004</b>

## Annexure-III

S. No.	Item Name	Letter No. & Date	To whom Sent	Quantity Sent	Quantity Received	Diff	Price Per Unit (Rs)	Total Price (Rs)
1	Sleeping Bag	No.PDMA/DG/Relief/111-17 dated 14.01.17	DC Harnai	200	0	200	2490	498,000
4	Food Packets	No.RC/PDMA/DG/WH/2016-17/279-84 dated 18.01.17	DC Kalat	300	293	7	4460.5	31,223.5
5	Food Packets	No.RC/PDMA/DG/WH/2016-17/339-44 dated 19.01.17	DC Kalat	800	700	100	4460.5	446,050
6	Blanket	No.RC/PDMA/DG/WH/2016-17/339-44 dated 19.01.17	DC Kalat	350	0	350	2630	920,500
7	Blanket	No.RC/PDMA/DG/WH/2016-17/345-50 dated 20.01.17	DC Kalat	400	393	7	2630	18,410
8	Jerry Cane	No.RC/PDMA/DG/WH/2016-17/441-46 dated 20.01.17	DC Ziarat	300	197	103	495	50,985
9	Blanket	No.RC/PDMA/DG/WH/2016-17/351-56 dated 20.01.17	DC Kalat	400	398	2	2630	5,260
10	Food Packets	No.RC/PDMA/DG/WH/2016-17/881-86 dated 31.01.17	DC Quetta	100	16	84	4460.5	374,682
<b>Total (Rs)</b>								<b>2,345,110.5</b>

## Annexure-IV

## Commissioner Quetta (DC Pishin)

ChequeNo./Date	Name of Vendor	Description	Amount (Rs)	Income Tax (Rs)
17757079/13.2.17	M/s TajMehil Tent and Pakwan Center	Relief and Rehabilitation activities	2,000,000	90,000
		<b>Total</b>	<b>2,000,000</b>	<b>90,000</b>

## Commissioner Naseerabad

Bill.No./Date	Name of Vendor	Description	Amount (Rs)	Income Tax (Rs)
Nil/15.1.17	M/s Santosh Kumar & sons Garments	Purchase of Blankets	1,067,220	48,025
Nil/15.1.17	M/s DastgirAra Machine	Purchase of wood	62,500	2,813
Nil/15.1.17	M/s GoodluckKaryana& Whole sale point	Purchase of salt	100,000	4,500
Nil/16.1.17	M/s Mehran Cold Drinks Point	Purchase of Mineral Water, Biscuit, Juice & Milk	571,600	25,722
Nil/16.1.17	M/s Alnoor Tent & Decoration	Cooked food	829,350	82,935

Nil/Nil	Ali Nawaz Tractor Contractor	Hiring of Tractors	400,000	40,000
Nil/16.1.17	M/s Muhammad Yousaf Contractor	Construction of embankment, desiltingetc.	3,489,712	348,971
Nil/17.1.17	M/s GoodluckKaryana& Whole sale point	Purchase of food items	3,202,500	144,113
	<b>Total</b>		<b>9,722,882</b>	<b>697,078</b>

#### DC Naseerabad

Bill No./Date	Name of Vendor	Description	Amount (Rs)	Income Tax (Rs)
5/9.8.16	M/s Riaz& Brothers Heavy Machinery Supplier	Hiring of Excavators	832,000	83,200
3/15.8.16	M/s Taxi Association D.M.Jamali	Hiring of Double door Pickups	526,500	10,530
1/10.8.16	M/s Haji Muhammad Usman Contractor	Hiring of Tractor with Trolley	409,500	8,190
2/10.8.16	M/s Haji Muhammad Usman Contractor	Hiring of Tractor with Trolley	591,500	11,830
19/17.1.17	M/s Riaz& Brothers Heavy Machinery Supplier	Hiring of Excavators	252,000	25,200
21/17.1.17	M/s Riaz& Brothers Heavy Machinery Supplier	Hiring of Tractors	300,000	30,000
3/17.1.17	M/s Taxi Association D.M.Jamali	Hiring of Double door Pickups	90,000	1,800
15/13.6.17	M/s Riaz& Brothers Heavy Machinery Supplier	Hiring of Excavators	1,540,000	154,000
	<b>Total</b>		<b>4,541,500</b>	<b>324,750</b>

#### DC Ziarat

(Amount in Rs)

Bill No./Date	Name of Vendor	Amount	Income tax not deducted	Remarks
501/22.1.17	M/s Master Goods Transport Co.	51,000	1,020	Hiring of vehicles for distribution of relief items
502/22.1.17	M/s Master Goods Transport Co.	40,000	800	-do-
505/14.1.17	M/s Master Goods Transport Co.	67,000	6,700	Hiring of Tractors for clearance/removal of snow
504/14.1.17	M/s Master Goods Transport Co.	72,000	7,200	-do-
508/14.1.17	M/s Master Goods Transport Co.	19,200	1,920	Hiring of Excavator for relief activities

514/27.1.17	M/s Master Goods Transport Co.	51,000	1,020	Hiring of vehicles for distribution of relief items
509/25.1.17	M/s Master Goods Transport Co.	83,500	8,350	Hiring of Tractors for clearance/removal of snow
510/25.1.17	M/s Master Goods Transport Co.	71,000	7,100	-do-
513/4.2.17	M/s Master Goods Transport Co.	48,500	4,850	-do-
512/4.2.17	M/s Master Goods Transport Co.	52,500	5,250	-do-
714/15.3.17	M/s Master Goods Transport Co.	19,000	1,900	-do-
711/15.3.17	M/s Master Goods Transport Co.	15,000	1,500	Hiring of Excavator for relief activities
	<b>Total</b>	<b>589,700</b>	<b>47,610</b>	

Annexure-V

**Commissioner Quetta (DC Pishin)**

S. No.	Invoice No. & Date	Name of Vendor	Name of Item	Quantity	Rate	Amount in Rs.	Sales Tax @ of 17% (Rs)
1	140 / 14.02.17	M. Usman General Store	Blanket	10	1500	15000	2,550
2	-do-	-do-	Plastic Mat	15	1200	18000	3,060
3	Nil/26.1.17	Insaf Cloth House	Blanket	20	1550	31000	5,270
4	-do-	-do-	Plastic Blanket	12	1600	19200	3,264
5	Nil/15.2.17	Haji Jamaluddin	Plastic Mat	30	1300	39000	6,630
6	-do-	-do-	Blanket	10	1100	11000	1,870
7	-do-	-do-	Blanket	20	1500	31000	5,270
8	-do-	-do-	Warm Coat	25	500	12500	2,125
9	-do-	-do-	Plastic Mat	7	927	6500	1,105
10	400/15.1.17	Hafiz Cotton West	Blanket	60	1550	93000	15,810
11	-do-	-do-	Carpet	100	1600	160000	27,200
						<b>Total</b>	<b>436200</b>
							<b>74,154</b>

**Commissioner Naseerabad**

Bill No./Date	Name of Vendor	Description	Amount (Rs)	Sales Tax (Rs)
Nil/15.1.17	M/s Santosh Kumar & sons Garments	Purchase of Blankets	1,067,220	181,427
Nil/16.1.17	M/s Mehran Cold Drinks Point	Purchase of Mineral Water, Biscuit, Juice & Milk	571,600	97,172

Nil/17.1.17	M/s GoodluckKaryana& Whole sale point	Purchase of food items	2,452,500	416,925
Total			4,091,320	695,524

**Commissioner Sibi**

<b>C Bill No.</b>	<b>Date of Approval</b>	<b>Name of Vendor</b>	<b>Description</b>	<b>Amount (Rs)</b>	<b>Sales Tax (Rs)</b>
1	29.1.17	M/s Aryana General Store	Purchase of food items	56,400	9,588
5	30.1.17	-do-	Purchase of food items	85,200	14,484
8	30.1.17	-do-	Purchase of food items	59,400	10,098
9	30.1.17	-do-	Purchase of food items	85,200	14,484
17	30.1.17	-do-	Purchase of food items	75,200	12,784
31	29.1.17	-do-	Purchase of food items	85,200	14,484
33	30.1.17	-do-	Purchase of food items	59,400	10,098
37	30.1.17	-do-	Purchase of food items	61,400	10,438
54	6.2.17	-do-	Purchase of food items	85,200	14,484
57	6.2.17	-do-	Purchase of food items	680,900	115,753
Total				<b>1,333,500</b>	226,695

**Annexure-VI**

<b>S.No.</b>	<b>Bill No./Date</b>	<b>Name of Vendor</b>	<b>Description</b>	<b>Amount (Rs)</b>
1	Nil/12.8.16	Bilawal Tractor Driver	Repair of safety embankment	30,000
2	Nil/10.8.16	Mirzan Khan Tractor Driver	-do-	30,000
3	Nil/10.8.16	Khamisa Khan Tractor Driver	-do-	30,000
4	Nil/11.8.16	Bakhsha Khan Tractor Driver	-do-	30,000
5	Nil/12.8.16	Ali Dost Tractor Driver	-do-	30,000
6	Nil/10.8.16	Salah ud Din Tractor Driver	-do-	30,000
7	Nil/9.8.16	Muhammad Sharif Tractor Driver	-do-	30,000
8	Nil/14.8.16	Salamat Ali Tractor Driver	-do-	30,000
9	Nil/12.8.16	Bahadar Khan Tractor Driver	-do-	30,000
10	Nil/12.8.16	Abdul Qudoos Tractor Driver	-do-	30,000
11	Nil/10.8.16	Somro Khan Tractor Driver	-do-	30,000
12	Nil/13.8.16	Muhammad Ali Tractor Driver	-do-	30,000
13	Nil/21.8.16	Hydar Khan Tractor Driver	-do-	12,000
14	Nil/20.8.16	Ali Murad Tractor Driver	-do-	12,000

15	Nil/21.8.16	Rahim Ali Tractor Driver	-do-	12,000
16	Nil/24.8.16	GhulamFarooq Tractor Driver	-do-	12,000
17	Nil/23.8.16	Somudar Khan Tractor Driver	-do-	12,000
18	Nil/20.7.16	Muhammad Usman Tractor Driver	-do-	35,000
19	Nil/23.7.16	Muhammad Nawaz Tractor Driver	-do-	35,000
20	Nil/19.7.16	Shah Nawaz Tractor Driver	-do-	35,000
21	Nil/24.7.16	Abdul Ahad Tractor Driver	-do-	35,000
22	Nil/nil	Muhammad Yaqoob Tractor Driver	-do-	35,000
23	Nil/nil	Ali sher Tractor Driver	-do-	35,000
24	Nil/22.7.16	Rozi Khan Tractor Driver	-do-	35,000
25	Nil/20.7.16	Muhammad Sulman Tractor Driver	-do-	35,000
		<b>Total</b>		<b>700,000</b>