



**PERFORMANCE AUDIT REPORT
ON
GILGIT-BALTISTAN
DISASTER MANAGEMENT AUTHORITY, GILGIT
AUDIT YEAR 2022-23**

AUDITOR-GENERAL OF GILGIT-BALTISTAN
SERVING THE NATION BY PROMOTING ACCOUNTABILITY,
TRANSPARENCY AND GOOD GOVERNANCE IN THE MANAGEMENT
AND USE OF PUBLIC RESOURCES FOR THE CITIZENS

PREFACE

Section-98(4) of the Government of Gilgit-Baltistan Order, 2018 read with Section 9 & 11 of Auditor-General of Gilgit-Baltistan (Functions, Powers and Terms and Conditions of Service) Act, 2012 mandates the Auditor-General of Gilgit-Baltistan to conduct audit of the departments of the Government of Gilgit-Baltistan. Performance audit of the “Gilgit-Baltistan Disaster Management Authority, Gilgit” was carried out accordingly.

The Directorate General Audit Gilgit-Baltistan, Gilgit conducted performance audit of the GBDMA during March-May, 2023 for the period from 2017-18 to 2021-22 with a view to report significant findings to the stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of the Authority. In addition, Audit also assessed, on test check basis, whether the management had complied with applicable laws, rules, and regulations in managing the activities. The Audit Report indicates specific actions that, if taken, will help the management to realize the objectives of the Authority.

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

The observations included in this report have been finalized in the light of discussions in the DAC meeting held on 09.06.2023.

The Performance Audit Report is submitted to Governor of Gilgit-Baltistan in pursuance of Section 98(6) of Government of Gilgit-Baltistan Order, 2018 for causing it to be laid before the Gilgit-Baltistan Assembly.

(Muhammad Ajmal Gondal)

Auditor-General of Gilgit-Baltistan

Dated:
Islamabad

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ABBREVIATIONS AND ACRONYMS

AD	Assistant Director
ADP	Annual Development Program
AFS (E)	Additional Finance Secretary (Expenditure)
CGA	Controller General of Accounts
COVID	Corona Virus Disease
CPS	Contingent Paid Staff
CSD	Canteen Stores Department
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDMA	District Disaster Management Authority
DG	Director General
DM	Disaster Management
DMA	Disaster Management Authority
DRC	Departmental Recruitment Committee
DRM	Disaster Risk Management / Disaster Risk Mitigation
DRR	Disaster Risk Reduction
DSC	Departmental Selection Committee
ECNEC	Executive Committee of National Economic Council
EOC	Emergency Operation Center
FIs	Food Items
FIFO	First In First Out
FTR	Federal Treasury Rules
GAD	General Administration Department
GB	Gilgit-Baltistan
GBDMA	Gilgit-Baltistan Disaster Management Authority
GBDMC	Gilgit-Baltistan Disaster Management Commission
GFR	General Financial Rules
GIS	Geographic Information Systems
GLOF	Glacial Lake Outburst Flood
GST	General Sales Tax
HVRA	Hazard Vulnerability Risk Assessment
INTOSAI	International Organization of Supreme Audit Institutions
INGO	International Non-Government Organizations

IT	Information Technology
LDC	Lower Division Clerk
MBA	Master in Business Administration
MIS	Management Information System
NATCO	Northern Areas Transport Corporation
NBP	National Bank of Pakistan
NDM	National Disaster Management
NDMA	National Disaster Management Authority
NFIs	Non-Food Items
NGOs	Non-Government Organizations
NOC	No Objection Certificate
NTS	National Testing Service
PC-I	Planning Commission (Proforma-I)
PDMC	Provincial Disaster Management Commission
PEOC	Provincial Emergency Operation Center
POL	Petroleum, Oil and Lubricants
PPRA	Public Procurement Regulatory Authority
S&GAD	Services and General Administration Department
SAR	Search and Rescue
SOP	Standard Operating Procedure
UN	United Nation
USCP	Utility Stores Corporation of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, Gilgit-Baltistan conducted performance audit of the “Gilgit-Baltistan Disaster Management Authority, Gilgit” during March-May, 2023 for the Financial Years 2017-18 to 2021-22. The performance audit of GBDMA was conducted in accordance with the INTOSAI Auditing Standards and guidelines, policies and plan of the National Disaster Management Authority (NDMA).

Disaster can strike any part of the world at any time. It may be the result of natural or man-made causes. Pakistan is susceptible to both natural and man-made disasters. The geography of Pakistan is diverse and it is prone to different geographic vulnerabilities. Hence, the country in general and, the Gilgit-Baltistan in particular, is vulnerable to both forms of disasters (natural and man-made). It can occur suddenly (e.g. earthquakes) or develop slowly (e.g. drought). Whatever the cause, the human and economic impacts of a disaster are considerable. The Gilgit-Baltistan Disaster Management Authority (GMDMA) coordinates and monitors all activities related to disaster management e.g. preparedness, response, recovery, rehabilitation and reconstruction in Gilgit-Baltistan.

AUDIT FINDINGS:

The main audit findings are as under:

1. Irregular appointments of Director General, Assistant Directors and Contingent Paid Staff
2. Shortage of human resource at DDMA's
3. Non-convening of Gilgit-Baltistan Disaster Management Commission's meeting
4. Non-framing of rules, Disaster Management Policy and Plan
5. Non-preparation of Contingency Plan
6. Lapse of budget allocations - Rs. 4.275 million
7. Abnormal delay in execution of project costing to Rs. 125.685 million
8. Non-completion of key components of projects costing to Rs. 100.000 million
9. Non-establishment of GB Institute of Disaster Management and non-deployment of Rescue 1122
10. Loss due to non-issuance of precautionary items in COVID-19 pandemic and non-retrieval of non-food items

11. Loss of millions of rupees due to expiry of Food Items (FIs) and medicines
12. Non-maintenance of NGOs record & and non-monitoring of NGOs
13. Non-framing of operating procedure/rules and non-submission of adjustment accounts - Rs. 738.439 million
14. Non-production of auditable record – Rs.108.076 million

RECOMMENDATIONS

Based on audit observations following recommendations are made:

1. Rules may be formulated for appointment of DG, responsibility may be fixed for irregular appointment of ADs, AO and CPS besides ensuring payment of salary to CPS through bank account
2. The matter regarding proper establishment of DDMA's may be pursued with the competent forum
3. Gilgit-Baltistan Disaster Management Commission may be notified besides convening its meetings in compliance of provision of the Act
4. Rules may be formulated besides preparation of Disaster Management Policy and Plan including contingency plan
5. Allocated funds may be utilized for intended purposes in order to avoid lapse of funds
6. Monitoring mechanism may be devised to ensure timely completion of development projects to avoid cost and time over run.
7. Gilgit-Baltistan Institute of Disaster Management may be established besides making arrangements for deployment of Rescue 1122
8. The issue relating to non-issuance of precautionary items and expiry of food items and medicine may be investigated besides devising a mechanism for their effective use.
9. Complete profile of NGOs may be maintained besides monitoring relief activities carried out by NGOs
10. The matter may be probed to fix responsibility for non-provision of record to Audit

1. INTRODUCTION

Gilgit-Baltistan, spreading over an area of 72,496 Sq. km declared prone to many hazards due to its hard geological formation, unique topography and hilly area with loose strata. Alongside scattered settlements, poor accessibility, low quality design and construction, deforestation and lack of awareness, make the people of Gilgit-Baltistan vulnerable to risks of natural hazards such as landslides, rock fall, earthquake, avalanches, riverine / monsoon floods, flash flood, GLOF, fire, riots etc. To cope with this phenomenon and considering the fatal repercussions of calamities the then Northern Area Government adopted the mandate of NDMA to form Northern Area Disaster Management Authority (NADMA) on 17th of August 2007. The Federal Government through GB Empowerment and Self-Governance order declared Gilgit-Baltistan as a province and devolved the disaster management as a provincial subject.

The Gilgit-Baltistan Disaster Management Authority was established under Section 15(1) of the National Disaster Management Act, 2010 and subsequently declared as separate entity headed by Director General vide Notification No.Fin-A-1(102)/2010 dated 24.05.2012. The Gilgit-Baltistan Disaster Management Act, 2017 was approved by the Gilgit-Baltistan Assembly and notified in the Gazette of Pakistan on 09.08.2017. GBDMA functions under the administrative control of Home and Prison Department, Gilgit-Baltistan.

The Budget and Expenditure position of the authority in the audit period is as under:

Non-Development:

(Rs. in million)		
Financial Year	Budget	Expenditure
2017-18	224.816	253.906
2018-19	130.774	130.797
2019-20	249.184	248.712
2020-21	261.140	260.413
2021-22	561.764	558.392

Development:

(Rs. in million)		
Financial Year	Budget	Expenditure
2017-18	35.550	35.550
2018-19	17.054	17.054

2019-20	32.705	32.705
2020-21	30.299	30.299

1.1 Rationale of the Authority

Gilgit-Baltistan is prone to many hydro meteorological hazards that may spell out at any time like earthquake and cause damages to lives, livelihood sources, basic infrastructures, environment and scenic locations of Gilgit-Baltistan. There are many unexpected hazardous events, which may happen any time throughout the year specifically in summer seasons with torrential rains in the region and can cause large-scale disruption. To cope with and to designate task to the line departments and partner organizations, the GBDMA was established.

1.2 Objectives

Main objectives of the Authority are as under:

- Implementation of policies and plans for disaster management in the region.
- Formulation of provincial disaster management policy and obtain the approval of the Commission.
- Examining the vulnerability of different parts of the region to different disasters and specify prevention or mitigation measures.
- Preparation of guidelines to be followed for preparation of disaster management plans by the Provincial Departments and District Authorities.
- Evaluate preparedness at government or non-government levels to respond to disaster.
- Coordinate response in the event of disaster.
- Give directions to any Provincial Department or Authority regarding actions to be taken in response to disaster.
- Promote general education, awareness and community training in relation to Disaster Management.
- Provide necessary technical assistance or give advice to District Authorities and Local Authorities for carrying out their functions effectively.
- Advise the Provincial Government regarding all financial matters in relation to Disaster Management.

- 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 securing compliance of such standards.
- Ensure that the communication systems are in order and disaster management drills are being carried out regularly.
- Monitor all relief activities, recovery and rehabilitation of affectees, and reconstruction process.

2. AUDIT OBJECTIVES

Audit objectives were to:

- Assess whether the organization is managed with due regard to economy, efficiency, effectiveness, ethics and environment
- Attain reasonable assurance whether rules, regulations, procedures and government / management's instructions were followed
- Assess that the management has formulated and implemented policies and plans for disaster management in the region
- Assure the utilization of modern strategies of DRR, DRMS and GIS for disaster risk reduction
- Assure whether GBDMA has formulated and evaluated the guidelines for adherence by the DDMA's and other provincial departments for preparedness to respond to disasters
- Assess that whether the Authority has provided necessary technical assistance and given advice to Provincial government, District Authorities and Local Authorities in connection with disaster management activities
- Analyze distribution of financial resources according to utilization Plan
- Assure that relief items were provided to accommodate genuine affectees in time
- Assess that available resources are being utilized economically in order to achieve intended benefits/results
- Evaluate management control mechanism to ensure quality of work and effective internal and external monitoring and evaluation mechanism
- Assess whether the works were executed in conformity with the set rules and as per required standards

- Assure the observance of standards of financial propriety while executing the project and that money was spent in accordance with the rules
- Assure whether the Authority examined the construction in the area in compliance with laid down standards and monitored reconstruction process
- Assure that the Authority has promoted general education, awareness and community training in relation to Disaster Management

3. AUDIT SCOPE AND METHODOLOGY

3.1 Scope

Performance audit was carried out for the period 2017-18 to 2021-22. The scope of audit included assessment of the disaster control activities performed by the authority to achieve organizational goals defined in policies and plans. Audit also examined and reviewed the planning process, recruitment, procurement, financial management and existence of efficient and effective monitoring and evaluation system in the Authority.

3.2 Methodology

Audit methodology included data collection, determination of objectives and audit criteria, analysis/consultation of record, discussion with staff, site visits, etc. The auditors reviewed the available documents and performed field visits to check real time field activities.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization & Management

4.1.1 Irregular appointment of Director General GBDMA

Section 8(3) of Chapter-II of Gilgit-Baltistan Disaster Management Act, 2017 states that there shall be a Director General of the Authority, to be appointed by the Government, on such terms and conditions, as may be prescribed.

Section 2(c)(xii) of Chapter-I of Gilgit-Baltistan Disaster Management Act, 2017 states that “Prescribed” means prescribed by rules made under this Act.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it revealed that the Government of Gilgit-Baltistan appointed/posted following officers as Director General(s) for running the affairs of the Authority.

Sr. No.	Name	Period
1	Mr. Tariq Hussain	20.07.2017 to 11.01.2018
2	Mr. Muhammad Yahya Akhunzada	12.01.2018 to 02.04.2018
3	Mr. Farid Ahmad	03.04.2018 to 06.07.2020
4	Mr. Wali Khan (DMS)	07.07.2020 to 28.10.2021
5	Rana M. Saleem Afzal (PAS)	28.10.2021 to 20.01.2022
6	Lt. (Retd) M. Khalid Saleem (PAS)	20.01.2022 to 24.06.2022
7	Mr. Kamal ud Din Qamar (DMS)	24.06.2022 to 15.01.2023
8	Lt. (Retd) M. Khalid Saleem (PAS)	16.01.2023 to 24.06.2023
9	Mr. Kamal ud Din Qamar (DMS)	24.06.2023 till date

Audit observed that the Director Generals were appointed/posted in absence of prescribed terms and conditions because both the management of GBDMA and Government of GB failed to frame relevant rules to prescribe terms and conditions for the appointment of Director General as were required under the Act.

Audit is of the view that irregularity occurred due to non-framing of rules.

The DAC meeting was held on 09.06.2023. The management apprised the DAC that due to non-availability of rules this authority has not appointed the Director General and this post is filled by transfer through S&GAD. The Home Department has declared the GBDMA as line department and the post of Director General as cadre post. All appointments of the Director Generals at GBDMA

were made under the provisions of the Gilgit-Baltistan Civil Servants (Appointment, Promotion & Transfer) Rules, 2014. Nevertheless, we acknowledge the importance of having prescribed rules specifically for the appointment of the Director General as required by the Gilgit-Baltistan Disaster Management Act, 2017.

However, Audit was of the view that the Director Generals were appointed/posted in the absence of prescribed terms and conditions due to the failure of both the GBDMA management and the Government of Gilgit-Baltistan to frame relevant rules as required by the Act.

DAC directed to formulate relevant rules including terms and conditions for the appointment of Director General and get them approved from competent forum.

Audit recommends that the management should formulate rules including terms and conditions for the appointment of Director General and get them approved from competent forum besides making appointment in BPS-16 & above through FPSC.

4.1.2 Irregular appointment & posting of nine Assistant Directors and one Accounts Officer

Rule 10 and 12 of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973 initial appointment to the All-Pakistan Services, the Civil Services of the Federation and posts in connection with the affairs of the Federation in basic pay scales 16 & above or equivalent, except those which under the Federal Public Service Commission (Functions) Rules, 1978, do not fall within the purview of the Commission, shall be made on the basis of tests and examinations to be conducted by the commission; and a candidate for initial appointment to a post must possess the educational qualifications and experience and, except as provided in the rules framed for the purpose of relaxation of age limit, must be within the age limit as laid down for the post.

The management of GBDMA advertised following nine GB based vacant posts of Assistant Directors both in newspapers and official website of GBDMA on 23.11.2015 for appointment of suitable and qualified applicants. After shortlisting, test for the posts of Assistant Directors were conducted on 06th

March, 2016 through M/s NTS and result was announced of 05 categories viz. DRM, GIS, Civil Engineer, IT and Accounts. A four members Departmental Selection/Recruitment Committee compiled the results and recommended the appointment of 05 candidates against the category of DRM and four candidates against each category in GIS, Civil Engineer, IT and Accounts.

Audit observed that;

- 1) The management of GBDMA had no approved Service Rules at the time of appointment in the financial year 2015-16.
- 2) The appointments of Assistant Directors (BPS-17) were made without involving FPSC in violation of Rules.
- 3) Accounts Officer (BPS-17) was appointed without open competition and advertisement of post.
- 4) Appointees did not fulfill all conditions required for advertised posts like relevant qualification, experience, age limit etc.
- 5) Most of the appointees were posted/transferred in DDMA's in contradiction to the condition of their appointment.

Audit is of the view that appointment of Assistant Directors was made in violation of laid down criteria and the appointment of Accounts Officer without advertisement.

In DAC meeting held on 09.06.2023, the management apprised that the Chief Secretary Gilgit-Baltistan is empowered for making appointments on contract basis after fulfilling required formalities i.e. advertisement of posts, test through National Testing Service (NTS) and interview. Further, the appointments were challenged in Chief Court of Gilgit-Baltistan during 2016 and in Supreme Appellate court. The GB Chief Court and the Apex court passed the judgment in which Mr. Haroon Gul was appointed as Accounts Officer (BS-17) in GBDMA on 17th November 2020 giving it effect from 14.06.2016 while intervening period was declared as extra ordinary leave (EOL). In the same judgment for the purpose of regularization he was to be treated at par with his other colleagues.

Audit was of the view that the appointment in BPS-16 and above falls under the purview of FPSC as provided in Civil Servants (Appointment, Promotion and Transfer) Rules, 1973. Further, the appointees did not possess prescribed qualification, experience and age limit.

DAC directed to provide comprehensive reply of audit observations.

Audit recommends that the matter may be probed to fix responsibility.

4.1.3 Irregular appointment of contingent paid staff and payment through cash – Rs. 9.481 million

In terms of Section 8(4) of the Gilgit-Baltistan Disaster Management Act, 2017 the Authority shall have a secretariat, having such number of employees as deemed fit by the Government or the Authority, subject to the creation of posts by the Federal Government if needed, to be appointed by the Government or the Authority on such terms and conditions as are considered fit for carrying out the purpose of this Act.

During performance audit of GBDMA for the Financial Years 2017-18 to 2021-22, it revealed that the management incurred expenditure of Rs. 9,480,995 on payment of salaries to sixteen contingent paid staff during the period 2017-18 to 2021-22, as summarized below and detail given in annexure - II.

(Amount in Rs.)

Period	Amount Paid
2017-18	1,755,000
2018-19	1,391,995
2019-20	1,540,000
2020-21	1,732,000
2021-22	3,062,000
Total	9,480,995

Audit observed that:

- (i) There were no sanctioned posts against which management appointed contingent paid staff.
- (ii) Contingent Paid Staff was appointed for indefinite period.
- (iii) Amount has drawn in the name of DDO GBMA and paid in cash to CPS.

Audit is of the view that appointment of CPS in absence of sanctioned vacant post is treated as irregular and unauthorized.

The DAC meeting was held on 09.06.2023. The management apprised that contingent paid staff was appointed with the approval of competent authority.

The justification of the management was not cogent because all CPS were appointed without clear vacant posts against BPS 1-4 and in clear violation of Section 8(4) of the Gilgit-Baltistan Disaster Management Act, 2017.

DAC directed to provide approvals of competent authority regarding the appointment of CPSs and discontinue cash payments.

Audit recommends that the matter may be investigated and responsibility be fixed for irregular appointments.

4.1.4 Shortage of human resource at DDMA's

Section 13(1) of Gilgit-Baltistan Disaster Management Act, 2017 states that the government shall, as soon as may be after issue of notification under subsection (1) of section 3, establish a District Disaster Management Authority for every district and the notification of it will be made in the official Gazette as well.

The GB Government established DDMA's in each district of Gilgit-Baltistan. The district authorities are managing the work of DDMA's and only concentrating on natural disasters particularly during monsoon season, thus having least or even no priority towards draught contingency plan and man-made contingency plan at the district level.

Audit observed that there were no recruitment rules, job description and organogram for the DDMA's. The DDMA's are working under the direct control of concerned Deputy Commissioner (DC) and with minimum staff deployed/posted by GBDMA's. The staff is also un-skilled and ill-equipped with modern technologies. Only one Assistant Director with three to four machine operators and two CPS are running the affairs of DDMA in each district.

Audit further observed that there is a dire need to establish a separate hierarchy for DDMA's to work independently for carrying out disaster management activity efficiently and effectively. Audit is of the view that in absence of proper setup at district level the disaster management activities could not be carried out efficiently.

The DAC meeting was held on 09.06.2023. The management apprised the DAC that cases for creation of posts at GBDMA and DDMA level were

submitted to Finance Division but not a single position has been created so far. DAC directed to pursue the case vigorously with concerned authorities.

Audit recommends that the matter regarding establishment of DDMA's may be pursued with the competent forum.

4.1.5 Non-convening of Gilgit-Baltistan Disaster Management Commission's meeting

Section 4(1) of Chapter-II of the Gilgit-Baltistan Disaster Management Act, 2017 states that the commission shall meet as and when considered necessary by the chairperson of the commission and at such time and place as the chairperson of the commission may think fit.

Section 6(1) of Chapter-II of the Gilgit-Baltistan Disaster Management Act, 2017 states that the subject to the provisions of this Act, the Commission shall have the responsibility and authority of laying down the policies, plans and guidelines for disaster management in Gilgit-Baltistan.

Section 6(2)(f) & (g) of Chapter-II of the Gilgit-Baltistan Disaster Management Act, 2017 provides that the commission may review the implementation of the disaster management related plans laid down and approved for Gilgit-Baltistan and take necessary action in the context. Further, the commission may review Division's and Department adherence to the disaster management related guidelines issued in Gilgit-Baltistan.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it revealed that GBDMA works under the umbrella of GBDMC. The Director General, GBDMA being a member and ex-officio Secretary of the Commission was required to arrange meeting(s) of the GBDMC for reviewing not only the implementation of approved plans and policies laid down for disaster management but also review the adherence of disaster management related guidelines by the Departments in Gilgit-Baltistan.

Audit observed that no meeting of GBDMC was convened. Resultantly GBDMA is handicapped in performing its functions at an optimum level.

Audit is of the view that non-convening of GBDMC's meetings has resulted into non-implementation of plans, policies, guidelines, SOPs etc. issued for utilization of funds and relief items for DRR, DRM, and rehabilitation of affectees.

The DAC meeting was held on 09.06.2023. The management apprised the DAC that this office made several requests to Secretary Home & Prisons Department for convening meeting(s) of the Commission with specific agenda items. However, the points were placed before GB Cabinet for decision and the earlier notified Commission has already been dissolved with the change of regime.

DAC directed the management to expedite the case for re-notification of Gilgit-Baltistan Disaster Management Commission besides making arrangement convening commission's meeting as soon as it is notified.

Audit recommends that the Gilgit-Baltistan Disaster Management Commission may be notified besides convening regular meetings commission in compliance with the provisions of Act.

4.1.6 Non-framing of rules

Section 41 of Chapter-IX of Gilgit-Baltistan Disaster Management Act, 2017 states that the Government may, by Notification in the official gazette, make rules for carrying out the purposes of this Act.

During performance audit of the GBDMA, Gilgit it revealed that the management was required to frame rules for its functioning under the provision of the Act.

Audit observed that the management did not frame the following rules so far, after lapse of six years.

1. Financial Rules
2. Accounting Procedure
3. Disaster Management Fund Rules, Endowment Fund Rules, Investment Rules
4. Medical Attendance and Treatment Rules

5. Leave Rules, GP/CP Fund Rules, Pension Rules
6. Recruitment Rules

Audit is of the view that non-preparation of rules is violation of provision of the Act. In absence of rules activities carried out by the authority are unregulated.

The DAC meeting was held on 09.06.2023. The management stated that draft Service Rules have already been submitted to Services and General Administration Department GB for approval. Moreover, Standard Operating Procedures (SOP) were framed to regulate Disaster Management Fund (DM Fund) and GBDMA Endowment Fund. However, in absence of rules of this authority Gilgit-Baltistan System of Financial Control and Budgeting Rules 2009 are applicable as this office receives budget from GB Government. DAC directed that efforts be made for preparation of Rules of GB Disaster Management Fund and GBMDA Endowment Fund, accounting procedure for GBMDA Endowment Fund duly approved by CGA.

Audit recommends that the rules as required may be formulated and got approved from competent forum.

4.1.7 Non-formulation of disaster management policy and plan

Section 9(2)(a) of Gilgit-Baltistan Disaster Management Act, 2017 provides that the Authority may prepare the Provincial Disaster Management Policy to be approved by the Commission.

Section 9(2)(b) of Gilgit-Baltistan Disaster Management Act, 2017 provides that the Authority may prepare the provincial disaster management plan to be approved by the Commission.

Section 16(1), (2) & (3) of the Gilgit-Baltistan Disaster Management Act, 2017 states that there shall be a plan for disaster management for every district of Gilgit-Baltistan. The District Plan (including Response Plan) shall be prepared by the District Authorities in accordance with the guidelines, policies and plans made by the GBDMC, GBDMA and shall be laid down before the GBDMA so for approval in accordance with the line schedule devised and circulated by the

GBDMA for the purpose. The District Plan shall be reviewed and updated annually.

During performance audit of GBDMA for the Financial Years 2017-18 to 2021-22, it revealed that the management of GBDMA was required to formulate the Provincial Disaster Management Policy & Plan and get them approved from the Provincial Disaster Management Commission (PDMC). The management was also responsible for provision of necessary technical assistance and issue guidelines and time line schedule for preparation and submission of district plans by the Authority.

Audit observed that the management of GBDMA did not formulate Provincial Disaster Management Policy and Provincial Disaster Management Plan. Further, the management of GBDMA did not provide technical assistance nor issued / laid down guidelines for preparation of district plans by the DDMA's of 10 districts of Gilgit-Baltistan, viz. Gilgit, Skardu, Shigar, Ghanche, Kharmang, Ghizer, Hunza, Nagar, Diamer and Astore, during the period 2017-18 to 2021-22. It is quite evident that where plans did not exist the effects of the disaster have been harmful than would have otherwise been the case.

Audit further observed that despite lapse of more than 06 years district plan(s) of 09 districts have not yet been prepared. Therefore, the authorities are not improvising and incorporating new challenges with the passage of time. However, the management of DDMA, Ghizer prepared Disaster Management Plan, 2019 and issued for approval to DG GBDMA, Gilgit vide letter No.DDMA-1(7)/2018/3351-52 dated 21.04.2019 but neither any formal approval was accorded by GBDMA so far nor the plan was found updated on yearly basis.

Audit is of the view that non-formulation of Provincial Disaster Management Policy, Provincial Disaster Management Plan and District Disaster Management Plan was a serious negligence on the part of management and badly effected towards achievement of main objectives of Authority.

The DAC meeting was held on 09.06.2023. The management apprised that Disaster Management Policy has been framed and submitted to the Home & Prison Department for onward submission to the Commission for approval. Moreover, Gilgit-Baltistan Disaster Management Plan (GBDMP) has now been

formulated with the assistance of WWF-P and M/S Alfalah Development Foundation (ADF) on 6th April 2023. The management informed that the concept notes with an estimated cost have been submitted for formulation of District level Plans. Once the project is reflected in ADP the subject task will be undertaken.

DAC directed the management to vigorously pursue the case of the approval of Disaster Management Policy and Plan in accordance with the provision of the Act.

Audit recommends that decision of the DAC may be implemented.

4.1.8 Non-preparation of contingency plan

Section 20(2)(c) of the National Disaster Management Act, 2010 and Section 14(2)(c) of the Gilgit-Baltistan Disaster Management Act, 2017 states that the District Authority may ensure that the areas in the district vulnerable to disasters are identified and measures for the prevention of disasters and the mitigation of its effects are undertaken by the departments of the Government at the district level as well as by the local authorities.

The population of an area is normally vulnerable to risk with a multiple calamities including riverine floods, flash floods, GLOF, landslides, avalanches, earthquake, fire, riots etc. Entire GB is also disaster prone region and suffered into losses from various calamities like earthquake, floods and un-precedent rains / snowfalls that caused wide-spread and severe landslides / avalanches. In Disaster Risk Management (DRM) risk assessment approach is used to identify the areas susceptible to disasters and ultimately lead to greater effectiveness and cost efficiency. The second step to be taken is contingency planning for developing strategies and procedures to address the humanitarian needs of community who might suffer by impending disasters. Contingency plan also identify the institutions and individuals for quick response. Primarily contingency plans are of following three types;

- Monsoon Contingency Plan
- Drought Contingency Plan, and
- Man-made Disaster Contingency Plan

During the course of audit, it observed that GBDMA and DDMA prepared only the Monsoon Contingency Plan 2019. The management formulated first Drought Contingency Plan in 2021-22 but the Man-made Disaster Contingency Plan relating to sectarian disputes, traffic accidents, fire accidents etc was not prepared.

Audit is of the view that non-preparation of complete contingencies plans is not only a clear violation of National and Provincial Disaster Management Acts but also a risk to precious lives of the community.

The DAC meeting was held on 09.06.2023. The management apprised that preparation of seasonal contingency plans at District and Provincial level is the core responsibility of this office. All DDMA and GBDMA framed summer and winter contingencies plan after convening stakeholders meeting at District and Provincial level. The final plans are being shared with the competent forums like NDMA etc.

Audit contended that Man-made Disaster Contingency Plan needs to be prepared with mutual collaboration of concerned departments and get them approve from competent forum for implementation.

DAC directed to provide copies of all approved summer and winter Contingency Plans to Audit besides preparation of Man-made Disaster Contingency Plan.

Audit holds that the man-made contingency plan may also be formulated regularly besides provision of all approved summer and winter Contingency Plans to Audit.

4.2. Financial Management

4.2.1 Lapse of budget allocations - Rs. 4.275 million

According to Para 95 of General Financial Rules Volume-I, all anticipated savings should be surrendered to Government immediately they are foreseen but not later than 15th May of each year in any case, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time. However, savings accruing from funds provided after 15th May shall be

surrendered to Government immediately, they are foreseen but not later than 30th June of each year. No savings should be held in reserve for possible future excesses.

The GBDMA, Gilgit received funds of Rs.1,202.588 million during 2018-19 to 2021-22. Details are as under:

(Amount in Rs.)				
Financial Year	Total / Final Budget	Releases	Expenditure	Excess / Savings
2018-19	130,774,000	131,214,700	130,797,216	417,484
2019-20	249,184,000	249,184,000	248,711,625	472,375
2020-21	261,140,000	260,426,000	260,412,839	13,161
2021-22	561,764,000	561,764,000	558,391,772	3,372,228
Total	1,202,862,000	1,202,588,700	1,198,313,452	4,275,248

Audit observed that the management neither utilized the funds amounting to Rs.4.275 million nor timely surrendered them to the government for utilization elsewhere.

Audit is of the view that funds lapsed either due to over-estimation or under-utilization.

The DAC meeting was held on 09.06.2023. The management apprised that all savings were intimated in time for surrender. However, Audit contended that documentary evidence of surrender be provided. DAC directed for provision of relevant record to Audit.

Audit recommends that the decision of the DAC may be implemented.

4.3. Procurement & Contract Management

4.3.1 Irregular procurement of food packs – Rs. 243.230 million

Section 18(2)(a) of the Gilgit-Baltistan Disaster Management Act, 2017 states that the measures taken by government for disaster management includes the coordination of the Ministries and departments of the Government, Authority, government and non-government organizations in relation to disaster management.

In terms of Rules 205 of FTR Vol.-I, subject as hereinafter provided in this rule, a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, an acknowledgment of the payment signed by the person by whom, or in whose behalf, the claim is put forward.

During the performance audit of GBDMA for the FYS 2017-18 to 2021-22, it was noted that the management incurred an amount of Rs. 243,230,935 on purchase of 24,000 food packages in 1st Phase and 27,200 food packages in 2nd Phase from following contractors during the financial year 2019-20.

(Amount in

Rs.)

Vr. No. & Date	Bill No. & Date	Payee's Name	Ch. No. & Date	Amount
01/June, 20	17 bills of Apr. and May, 20	M/s Utility Store Corporation of Pakistan	0414879/24.06.2020	106,946,275
02/June, 20	11428/14.04.20	M/s Saeed Traders	0414880/24.06.2020	1,964,260
03/June, 20	4399/14.04.20	M/s Sawat Corporation	0414878/24.06.2020	1,530,000
-	-	M/s Canteen Stores Department (CSD), Gilgit	-	132,790,400
Total				243,230,935

The GAD assigned the task of registration of needy families to Secretary Social and Population Welfare and distribution task of food packs to needy household affected due to lockdown owing to COVID-19 outbreak was assigned to notified District and Tehsil Committees, as per below given approved share of each district. As per pre-assigned task, the management of GBDMA executed an agreement with M/s Utility Stores Corporation of Pakistan for provision of food packs and ensuring timely delivery or imposition of penalty for late delivery.

Sr. No.	District	Quantity of Food Packages in 1 st Phase	Quantity of Food Packages in 2 nd Phase	Population
1	Gilgit	5,000	3,000	330,000
2	Skardu	4,000	3,500	250,000
3	Diamer	3,000	4,000	230,000
4	Nagar	2,500	1,000	70,000
5	Hunza	1,800	1,000	50,000

6	Astore	1,800	2,000	90,000
7	Ghanche	1,900	1,500	160,000
8	Shigar	1,500	2,000	75,000
9	Ghizer	1,500	2,000	170,000
10	Kharmang	1,000	1,200	55,000
11	GBDMA	No share	6,000	-
Total		24,000	27,200	1,480,000

Audit observed as under:

- 1) The management purchase of 27200 ration bags (as additional food packages to lockdown affectees due to COVID-19) during Ramazan at a cost of Rs.132,790,400 from M/s Canteen Stores Department (CSD), Gilgit and thereby created liability against GBDMA as the purchases were made on credited basis.
- 2) The management did not execute agreement with M/s CSD for ensuring timely delivery or imposition of penalty for late delivery.
- 3) The 2nd phase scheme was named as Ramzan Package but the delivery of ration packs was made to GBDMA & DDMA's between 18th May to 14th June, 2020 whereas the holy month of Ramzan was closed on 23rd May, 2020 which has lost their effectiveness.

Audit is of the view that in absence of relevant record the authenticity and effectiveness of expenditures cannot be ascertained.

The DAC in its meeting held on 09.06.2023 directed the management for submission of comprehensive reply, in consultation with concerned departments.

Audit recommends that decision of the DAC may be implemented.

4.3.2 Irregular procurement of gabions - Rs.8.499 million

According to Rule-23(2) of Public Procurement Rules, 2004, for competitive bidding, whether open or limited, the bidding documents shall include:

- a) Instructions to bidders
- b) General and special condition of contract

- c) The list of goods or bill of quantities
- d) Specification and drawing or performance criteria
- e) Qualification criteria

In terms of Rule 29 of Public Procurement Rules, 2004, procuring agencies shall formulate an appropriate evaluation criterion listing all the relevant information against which a bid is to be evaluated. Such evaluation criteria shall form an integral part of the bidding documents. Failure to provide for an unambiguous evaluation criteria in the bidding documents shall amount to mis-procurement.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it revealed that the management of GBDMA, Gilgit purchased gabions from M/s Nisar Wali Khan & Sons during 2020-21 at cost of Rs.8.499 million. The payment to the contractor was made on 29.06.2021 vide cheque No.0480510.

Audit observed that:

1. Neither the quantity nor specification of gabion was mentioned in the tender documents.
2. At the time of technical evaluation of bids, the diameter of wire was set to 8 SWG/4mm and 4x4 as openings but the contractor i.e. M/s Nisar Wali Khan & Sons was unduly favored as the sample provided by the contractor was 3.65 mm and 4.8x4.8 openings less than the diameter selected for technical qualification. As specification was not mentioned in the tender documents, therefore, technical evaluation was irregular.

Audit is of the view that award of contract without prior determination of quantity and specification was irregular.

The DAC meeting was held on 09.06.2023. The management stated that the contract was awarded to the lowest bidder after fulfillment of all codal formalities. However, Audit was of the view that neither the quantity nor specifications was made part of bid documents.

DAC directed to provide all relevant record including advertisement, tender documents, bids, lab reports of samples, technical evaluation reports, recommendation of purchase committee on technical evaluations and approval of Director General, to Audit.

Audit recommends that responsibility may be fixed for the irregularity.

4.3.3 Unauthorized payment of transportation charges, recovery thereof - Rs. 1.710 million

Clause 1.9 of the agreement executed between M/s Utility Stores Corporation of Pakistan (USCP) and Gilgit-Baltistan Disaster Management Authority states that SITE means customer store in Gilgit City of Gilgit-Baltistan.

Clause 4.4 of the agreement executed between M/s Utility Stores Corporation of Pakistan (USCP) and Gilgit-Baltistan Disaster Management Authority states that Government of GB will provide transportation from Abbottabad/Mansehra to Gilgit for flour only.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it was revealed that the management of GBDMA incurred an expenditure of Rs. 1,710,000 on payment of transportation charges of 24,000 x bags (10 kg each) of flour from Havelian-Abbottabad to GBDMA's warehouse at Gilgit to M/s Northern Areas Transport Corporation Ltd. during the FY 2020-21, as detailed below.

(Amount in Rs.)

Bill No. & Date	Description	Payee's Name	Ch. No. & Date	Amount Paid
18743/21.04.2020	Paid transportation charges of flour from Havelian to Gilgit	M/s NATCO, Rawalpindi	0417615/25.06.2020	1,710,000

Audit observed that M/s USCP according to contract agreement was required to arrange provision of flour bags at the warehouse of GBDMA, Gilgit without charging transportation charges. Hence, the payment of transportation charges paid to contractor viz. M/s NATCO was in violation of the provision of agreement.

Audit is of the view that transportation charges were paid in violation of agreement clauses needs to be recovered from M/s USCP / Government of GB.

The DAC in its meeting held on 09.06.2023 directed the management for submission of comprehensive reply, in consultation with concerned departments.

Audit recommends that the decision of the DAC may be implemented.

4.4. Construction & Works

4.4.1 Non-obtaining of adjustment accounts – Rs.25.897 million

As per Para 207(3) of GFR, Vol-I, the recipient organization is required to submit vouched accounts or audited statement of the accounts to the sanctioning authority, in order to ensure that the grant was utilized/spent for the purpose for which it was provided.

In terms of Rule 668 of Federal Treasury Rules Volume-I advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it was noted that the Finance Department, GB Government had released an amount of Rs. 25.897 million to Secretary C&W Department for execution of project titled “Establishment of GBDMA offices in 07 District of GB” costing to Rs. 60.00 million upto 30th June, 2022.

Audit observed that the management has not obtained audited statement / vouched account against released funds.

Audit is of the view that in absence of audited statement/vouched account the authenticity of amount spent could not be verified.

The DAC meeting was held on 09.06.2023. The management apprised the DAC that several letters have been written to concerned department for submission of adjustment/vouched accounts or audited statements but no record was provided so far.

DAC directed to take up the matter at higher level for earlier provision of adjustment / vouched accounts or audited statements and submission of the same to Audit.

Audit holds that the matter may be taken-up at higher level for earlier provision of adjustment / vouched accounts or audited statements by concerned department and submission of the same to Audit.

4.5. Project Management

4.5.1 Non-completion of key components of project costing Rs.100.000 million

The ECNEC in its meeting held on 18.02.2004 directed each executing Division/ Ministry of establish Planning & Monitoring Cells to plan, appraise, monitor & evaluate development projects.

Para 3.6 of the Guidelines for Project Management states that a comprehensive project appraisal is carried out in the Planning Commission at approval stage. The rationale behind the project appraisal is to provide the decision-makers financial and economic yardsticks for the selection/rejection of projects from among competing alternative proposals for investment. If the project is found technically sound, financially & economically viable and socially desirable only then the project is approved.

During performance audit of GBDMA for the Financial Years 2017-18 to 2021-22, it was noted that the management of GBDMA, Gilgit was executing a project titled “Establishment of Comprehensive Disaster Management System in Gilgit-Baltistan” (Phase-II). The project was approved at a cost of Rs.100 million on 09.01.2018 with completion period of 05 years.

The project consisted of three components i.e Hazard Vulnerability Risk Assessment (HVRA), Command Control Communication and Operational & Staff Salary. The main component of the project was HVRA. Its main purpose was to conduct hazard analysis in order to classify the regions into hazard zones which could be utilized to assess the vulnerability of communities and estimate the risks. Second component was designed to establish a state-of-the-art command, control and communication center for emergency response system to deal with large scale catastrophes in the region.

Audit observed that major component relating to HVRA and Command Control Communication were not executed so far which has made the project ineffective as the objectives for which the project was visualized have not been achieved.

Audit is of the view that despite availability of all the resources the progress of the projects as elucidated above questions the performance of the Institute.

The DAC meeting was held on 09.06.2023. The management apprised that the major component i.e. HVRA was designed for assessment of risk of vulnerable hazards at four districts and at the same time another project was also executed by NDMA with foreign donors for similar activity at six districts. Hence, in order to achieve maximum coverage at all ten districts the first two components along-with funds were attached with that project of NDMA. Later on entire funds were utilized on COVID-19 Pandemic by NDMA and therefore, work could not be started on both components.

DAC directed the management to prepare a revised PC-I for consideration/approval of competent forum.

Audit recommends that the matter may be probed to fix responsibility for non-execution of essential components.

4.6. Disaster Management

4.6.1 Preparedness

4.6.1.1 Non-establishment of GB Institute of Disaster Management

Section 20(1) of Chapter-VI of Gilgit-Baltistan Disaster Management Act, 2017 states that with effect from such date as the government may by notification in the official Gazette appoint in this behalf, there shall be established an institute to be called the Gilgit-Baltistan Institute of Disaster Management.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it revealed that the management of GBDMA was required to establish Gilgit-Baltistan Institute of Disaster Management for accomplishment of functions of the

institute i.e. planning and promoting training & research and developing core competencies in the area of disaster management, documentation and development of national level information base relating to disaster management policies, prevention mechanism and mitigation measures.

Audit observed that the management of GBDMA did not take any effort for the establishment of Gilgit-Baltistan Institute of Disaster Management during the period under audit.

Audit is of the view that due to non-establishment of Gilgit-Baltistan Institute of Disaster Management the desired goals of the institute were not achieved.

The DAC meeting was held on 09.06.2023. The management informed the DAC that the establishment of the GB Institute of Disaster Management was the responsibility of GB Government. GBDMA could not establish the Institute of Disaster Management due to the financial constraints and the GB Government due to lack of resources not providing the funds for the said purpose. However, the DG NIDM has signed an MOU with KIU for establishment of GB Institute for Disaster Management.

The reply was not accepted as the GBDMA has not taken-up case with government for establishment of GB institute of Disaster Management in accordance with provision of Act.

DAC directed the management to pursue the matter with concerned departments and latest status be shared with Audit.

Audit recommends that Disaster Management Institute may be established in accordance with provision of Act.

4.6.2 Response

4.6.2.1 Non-deployment of Rescue 1122

Section 21(3) of Chapter-VII of Gilgit-Baltistan Disaster Management Act, 2017 states that till the establishment of Gilgit-Baltistan Disaster Response Force, Rescue 1122 shall be deployed for the purpose.

During performance audit of GBDMA for the Financial Years 2017-18 to 2021-22, it revealed that the management of GBDMA was required to make efforts for deployment of Rescue 1122 in all districts till the establishment of Gilgit-Baltistan Disaster Response Force in order to achieve the purpose of ensuring a quick specialist response at the time of disaster to affectees.

Audit observed that the GB Government and GBDMA had failed to deploy Rescue 1122 in the following districts:

Sr. No.	District	Population	Area in km
1	Shigar	75,000	4,375
2	Kharmang	54,882	4,000
3	Nagar	72,000	4,500
4	Hunza	72,000	10109

Audit is of the view that non-deployment of Rescue 1122 is non-compliance of the provision of Act.

The DAC in its meeting held on 09.06.2023 directed the management to pursue the deployment of Rescue 1122 in subject Districts besides establishment of GB Disaster Response Force at earliest for timely response in different calamities.

Audit recommends that deployment of Rescue 1122 in all districts may be ensured in line with the provision of the Act.

4.6.3 Recovery & Rehabilitation

4.6.3.1 Loss due to non-utilization of precautionary items in COVID-19 pandemic

Para 23 of GFR Vol.-I 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.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it was noted that the management of GBDMA, Gilgit received huge quantity of precautionary items/equipment during pandemic of COVID-19 from NDMA for distribution to disaster affectees and particularly to hospitals in all district of Gilgit-Baltistan. However, most of the items found lying in abundant quantity in the central warehouse of GBDMAs and stores/warehouses of DDMA's too. The details of such items along with pictures are given in annexure – III.

Audit observed that various requests received to GBDMA and DDMA's from hospitals and other departments of Gilgit-Baltistan Government for issuance of different items/equipment but the management did not issue items..

Audit further observed that no any proper record maintained for receiving and issuance of COVID-19 related items/equipment by DDMA's.

Audit is of the view that community and Government has sustained a loss due to expiry of items and non-maintenance of proper record in DDMA's.

The DAC meeting was held on 09.06.2023. The management stated that distribution plan of all remaining items was communicated to the Health Department/hospitals but the concerned department did not deploy their staff for removing relevant items from the warehouses / stores of GBDMA / DDMA's.

Audit did not agree with the management point of view as despite demand of Health Department/hospital/other offices the GBDMA did not issue precautionary items/equipment for use in health facilities.

DAC directed the management for earlier disposal of all items besides given justification for non-issuance of items to Health Department. .

Audit recommends that responsibility may be fixed for non-utilization of precautionary items etc. despite requirement of Health Department.

4.6.3.2 Non-retrieving of non-food items

Para 3(w)(1)&(2) of the NDMA Guidelines on Stocking, Maintenance and Supply of Relief and Rescue Items states that on closure of relief camps, if possible, all usable relief equipment / stores i.e. tents, generators, de-watering

pumps etc. may be retrieved, serviced, maintained and stored back for future use. It further provides that the tents and shelters issued to individuals residing outside relief camps may preferably be taken back. Proper record should be maintained so that the household should not be given tents repeatedly in subsequent years. If last issued tent are worn out then new one be issued only, on return of old one.

Para 23 General Financial Rules Volume-I 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.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it was noted that the management of GBDMA received relief items including FIs and NFIs from NDMA, NGOs, donor agencies, different institutes, countries and individuals for issuance to disasters affectees either directly or through DDMA during the period 2017-18 to 2021-22.

Audit observed that the GBDMA and DDMA issued relief items to individuals living in different places within or outside of IDPs camps and to department(s) without determining the eligibility and deserving criteria. However, after rehabilitation process / recovery neither beneficiaries returned the NFIs nor Authority made any arrangement for retrieval NFIs from concerned individuals. Detail is given in annexure - IV.

Audit is of the view that non-retrieving of NFIs was negligence on the part of management.

The DAC meeting was held on 09.06.2023. The management apprised that during the retrieving activity the entire community of GB and affectees showed harsh reaction on return of relief items. However, on the directions of NDMA the retrieval process was stopped.

Audit did not agree with the stance taken by the management as non-retrieval was violation of NDMA guidelines on stocking, maintenance and supply of relief and rescue items.

DAC directed the management for provision of documentary evidence regarding non-retrieving of NFIs issued by NDMA and also directed to probe the issuance of NFIs to persons other than affectees for fixing responsibility.

Audit recommends that matter regarding issuance of NFIs to persons other than affectees may be probed for fixing responsibility besides justification for non-retrieving of NFIs.

4.6.3.3 Loss due to expiry of food items and medicines

Para 3(u) of the NDMA Guidelines on Stocking, Maintenance and Supply of Relief and Rescue Items states that all Authorities must have a built-in mechanism of turnover of all relief items specially food and medicines. Always fresh manufactured stores may be purchased and six month before expiry date may be returned and replaced with new stocks to avoid any financial loss. First In First out formula must be practiced in issue of stores.

Para 23 General Financial Rules Volume-I 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 management of GBDMA received relief items including FIs, NFIs and medicines from NDMA, NGOs, donor agencies, different institutes, countries and individuals and also procured from market for issuance to disasters affectees either directly or through DDMA during the period 2017-18 to 2021-22.

During the course of audit and inspection of warehouses, it was observed that various relief items including FIs, NFIs, and medicines have expired and completed their shelf life but retained by Authorities. It revealed that either the expiry of those items was not checked on regular intervals or items were issued without adopting FIFO method. Few of such items are being mentioned as under and their pictures are placed at annexure -V.

1. Cooking oil
2. Atta (Flour)
3. Items of food packages
4. Medicines of First Aid Kit, etc.

Audit is of the view that due to negligence on the part of management huge loss had sustained by Government because of expiry of relief items.

The DAC meeting was held on 09.06.2023. The management supported the audit observation and informed that most of the relief items including medicines and food items delivered by NDMA were either expired or near to expiry of shelf life.

DAC directed the management to take the matter at higher forum for stoppage of such practice besides taking precautionary measures for return/replacement of such items well before expiry to avoid financial and health loss.

Audit recommends that responsibility may be fixed for the irregularity.

4.7. Monitoring & Evaluation

4.7.1 Non-maintenance of NGOs record and non-monitoring of NGOs

In terms of Section 38 of the Gilgit-Baltistan Disaster Management Act, 2017 subject to the other laws, all the International, National and Local NGOs engaged in disaster related activities in Gilgit-Baltistan would carry out their all disaster management related activities in accordance with the directions and subject to the monitoring of Gilgit-Baltistan Disaster Management Authority and concerned District Disaster Management Authorities.

During performance audit of GBDMA for the Financial Years 2017-18 to 2021-22, it was noted that various National, International and donor agencies were involved in different disaster management activities.

Audit observed that neither the GBDMA nor the DDMA maintained complete record of International, National and Local NGOs and donor agencies.

Further, the record relating to relief items, both in cash and kind, donated/provided by these organization was not maintained.

Audit is of the view that non-issuance of direction, non-monitoring and non-maintenance of relief record of NGOs was violation of the section-38 of the GBDMA Act 2017.

The DAC meeting was held on 09.06.2023. The management explained that all NGOs are registered with Interior Ministry and Home Department. Their activities are also being monitored by intelligence agencies. However, GBDMA obtained such data from concerned department/ministry/agencies and issue directions to NGOs during calamities.

Audit did not agree with the reply of management as no record was maintained by the department in accordance with the provision of Act.

DAC directed the management to adhere to the provision of Act in letter and spirit besides maintaining complete profile of NGOs involved in disaster related activities. The DAC further directed for proper monitoring of relief activities carried out by these organizations.

Audit recommends that complete profile of NGOs may be maintained besides monitoring relief activities of such organizations.

4.7.2 Non-conducting of physical verification

Rule 159 & 160 of the General Financial Rules Vol.-I states that a physical verification of all stores should be made at least once in every year under rules prescribed by competent authority. It further provides that a certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such a verification is carried out.

In terms of Rule 161 of the GFR Volume-I in making a physical verification the following instructions should invariably be observed:

- i. verification must always be made in the presence of the officer responsible for the custody of the stores or of a responsible person deputed by him;
- ii. all discrepancies noticed should be brought to account immediately, so that the stores account may represent the true state of the stores; and

- iii. shortages and damages, as well as unserviceable stores, should be reported immediately to the authority competent to write off the loss.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, the management of GBDMA, Gilgit was requested to provide a complete physical verification report of store, stock, and relief articles for the period from 2017-18 to 2021-22 but the said reports were not provided to audit.

Audit observed that the physical verification of store, stock and relief items was not conducted on yearly basis.

Audit is of the view that non-conducting of physical verification is a serious irregularity on the part of management.

The DAC in its meeting held on 09.06.2023 directed the management to conduct physical verification of all store, stock and relief items of GBDMA and all DDMA's.

Audit recommends that physical verification as required may be carried out and copy of report provided to audit.

4.7.3 Non-conducting of internal check

Para 13 of GFR Vol.-I states that Head of the Department will get the accounts of his office and those of the subordinate disbursing officers, if any, inspected at least once in every financial year by a Senior Officer not connected with the account matters.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, the management of GBDMA, Gilgit was requested to provide copies of internal check reports for the period from 2017-18 to 2021-22.

Audit observed that management did not carried-out internal checks for the financial years 2017-18 to 2021-22 as no report was provided to audit.

Audit is of the view that the irregularity occurred due to non-compliance of rules.

The DAC in its meeting held on 09.06.2023 directed the management to carried out internal check of GBDMA and all DDMA's on regular basis and submit reports thereof to Audit.

Audit recommends that internal check may be carried-out and provide a copy of internal check report(s) to Audit.

4.8. Fund Management & Investment

4.8.1 Non-framing of rules/operating procedure and non-submission of adjustment accounts - Rs. 738.439 million

Section 5(e) of the Controller General of Accounts Ordinance, 2001 provides that the CGA should render advice on accounting procedure for new schemes, programs or activities undertaken by the Government concerned.

In terms of Rule 668 of Federal Treasury Rules Volume-I advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.

During performance audit of GBDMA for the Financial Years 2017-18 to 2021-22, it revealed that the management of GBDMA, Gilgit maintained following two bank accounts.

Title of Accounts	Accounts Number	Bank & Branch
GB Disaster Management Fund	3057898282	National Bank of Pakistan, Main Branch Gilgit
Gilgit-Baltistan Endowment Fund	0425-3137	

The Gilgit-Baltistan Endowment Fund was created in January 2017 with initial grant of Rs.190.000 million. The Finance Department, GB released an amount of Rs.738.439 million i.e. (621.939 + 116.500) in regular budget to DG, GBDMA for maintenance of Gilgit-Baltistan Disaster Management Authority Endowment Fund and Disaster Management Fund during the Financial Years 2017-18 to 2021-22, as detailed below. The management had withdrawn in advance entire released amount and deposited into the relevant Fund Accounts for establishment and further disbursement on need basis.

(Rupees in millions)

Vr. No. & Date	Release Order No. & Date	Payee's Name	Ch. No. & Date	Amount
Nil/Nov., 17	Budget-2(35)/2017-18 08.09.17	GB Disaster Managem ent Authority Endowment Fund NBP Main Br. Account, Gilgit	0235562/03.11.17	60.000
Nil/Feb., 18	Budget-2(35)/2017-18 15.02.18		0255869/28.02.18	150.000
51/Feb., 19	Budget-2(35)/GB/2018-19 14.01.19		0308925/18.02.19	50.000
Nil/Jan, 20	Budget-2(35)/GB/2019-20 03.10.19		0376423/15.01.20	42.500
86/March, 21	Budget-2(35)/GB/2020-21 10.03.21		0453727/26.04.21	42.500
68A1/Nil	Budget-2(35)/GB/2021-22 03.12.21		0503589/03.02.22	276.939
Sub-Total				621.939
171/June, 18	Budget-2(40)/2017-18 24.04.18	GB Disaster Managem ent Fund NBP Main Br. Account, Gilgit	0285316/29.06.18	10.000
50/Feb., 19	Budget-2(35)/GB/2018-19 14.01.19		0308924/18.02.19	30.000
83/Jan., 20	Budget-2(35)/GB/2019-20 03.10.19		0376421/15.01.20	25.500
Nil/March, 21	Budget-2(35)/GB/2020-21 10.03.21		0453726/06.04.21	25.500
53/Nil	Budget-2(35)/GB/2021-22 03.12.21		0502216/25.01.22	25.500
Sub-Total				116.500
Total Amount				738.439

Audit observed that the management did not frame any rules and regulations for operating of Gilgit-Baltistan Endowment Fund with the approval of CGA. Further, the management did not submit the adjustment accounts of both funds to Accountant General office as required under Rule 668 of Federal Treasury Rules Volume-I

Audit is of the view that non-preparation of accounting procedure and non-submission of adjustment accounts was violation of rules.

The DAC meeting was held on 09.06.2023. The management apprised that SOPs had been devised for Gilgit-Baltistan Endowment Fund. However, Audit was of the view that accounting procedures for GBDMA Endowment Fund needs be prepared with the approved of CGA.

The DAC directed the management to formulate accounting procedures with the approval of CGA, preparation of rules for Disaster Management Fund and approval of the same from competent forum besides fixing responsibility for non-maintenance of record.

Audit recommends that accounting procedures may be prepared and got approved from CGA besides submission of adjustment accounts to AG office.

4.9. Compliance with Rules

4.9.1 Non-production of auditable record - Rs. 108.076 million

Section 14(2) of Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 states that the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

Section 14(3) of Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 states that any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it was noted that the management of GBDMA, Gilgit maintained a fleet of 24 vehicles (including heavy machineries and motor bikes) of different make, model & made and incurred an expenditure of Rs. 108,076,731 on POL and repair & maintenance charges during the period from 2017-18 to 2021-22.

(Amount in Rs.)

Period	No. of Vehicles	Expenditure of POL	Expenditure of Repair & Maintenance	Total Expenditures
2017-18	14	2,000,000	1,628,000	3,628,000
2018-19	23	8,102,226	8,928,000	17,030,226
2019-20	23	8,106,242	14,879,392	22,985,634
2020-21	23	9,924,931	10,000,940	19,925,871
2021-22	24	21,567,000	22,940,000	44,507,000
Total Amount		49,700,399	58,376,332	108,076,731

The management of GBDMA did not provide the following details and other auditable record requested vide requisitions dated 08.02.2023, 14.02.2023, 15.03.2023 and 31.03.2023 respectively.

1. Vehicles detail e.g. registration number, make, model, engine capacity, and meter readings
2. Vehicles allocation detail
3. Detail of POL allowed / consumed per vehicles
4. Movement Register and Log Books of all vehicles
5. List of project vehicles with allocation detail

Further, the record demanded vide requisitions dated 08.02.2023, 14.02.2023, 15.03.2023 and 31.03.2023 (Annexure–VI) was not provided despite reminders dated 10.02.2023, 14.02.2023, 09.03.2023 and 17.03.2023. the matter regarding non-production of record was also brought to the notice of Director General GBDMA on 24.03.2023 followed by reminder dated 13.04.2023.

Audit is of the view that non-production of record was violation of Sections 14(2 & 3) of Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001.

The DAC in its meeting held on 09.06.2023 directed the management to probe the matter and fix responsibility for non-production of record.

Audit recommends that matter may be probed to fix responsibility for non-production of record besides provision of requisite record to Audit.

4.9.2 Non-deduction of withholding taxes - Rs. 8.529 million

Rule 2(2) of Sales Tax Special Procedure (Withholding) Rules, 2007 states that a withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by a registered person and make payment of the balance amount to him.

Section 152(2)(a) of the Income Tax Ordinance, 2001 states that withholding tax has to be deducted @ 4.5% on sale of goods.

During performance audit of GBDMA for the FYs 2017-18 to 2021-22, it was noted that the management incurred an expenditure of Rs.132.790 million

including GST amounting to Rs. 10.295 on purchase of 27,200 ration bags from M/s CSD, Gilgit during the financial year 2020-21, as detailed below.

(Amount in Rs.)

Inv. No. & Date	Description	Payee's Name	Ch. No. & Date	Amount Paid
CSD/20201001/GBDM 16.06.2020	Purchase of 27200 Nos. ration bags	M/s CSD, Gilgit	0429296 / 15.10.20	122,050,000
			0459069 / 23.04.21	10,740,000
Total Amount				132,790,000

Audit observed that;

- 1) The management neither withheld 1/5th of the total sales tax shown in the sales tax invoice which comes to Rs. 2.059 million i.e. (10.295 x 1/5) nor obtained a sales tax paid invoice from M/s CSD, Gilgit.
- 2) The management did not deduct withholding tax amounting to Rs.5,975,550 at the time of payment to M/s CSD, Gilgit.
- 3) Similarly, an amount of Rs.494,768/- was over paid on account of GST to M/s CSD, Gilgit on purchase of different food items.

Audit is of the view that non-deduction of taxes deprived the Government of its due receipts.

The DAC meeting was held on 09.06.2023. The management apprised that case for recovery of withholding tax will be taken-up with concerned departments and the audit will be informed accordingly. The DAC directed the management to pursue the case with CSD for recovery of tax.

Audit recommends that recovery of tax may be made and deposited into government treasury.

4.9.3 Irregular expenditure on rent of office building – Rs. 4.460 million

According to Finance Department Gilgit-Baltistan letter No.Budget-2(36)/2017-18, dated 02.01.2018, all the departments are required to seek NOC of S&GAD department prior to hiring private buildings/ houses on rent for government offices.

Further, the GAD department letter No.SO(G)-1(56)/2018, dated 08.08.2018 states that all heads of the departments / offices shall provide the following information while seeking NOC for hiring of private buildings for Government offices:

- a) Sanctioned Strength
- b) Submission of Rent Assessment carried out by Works Department
- c) Provision of draft agreement
- d) Copy of existing rent in adjacent buildings on rent as ready reference

During performance audit of GBDMA for the Financial Years 2017-18 to 2021-22, it was noted that the management of GBDMA, Gilgit paid an amount of Rs. 4,460,443/- to Mrs. Khush Naseem (owner of house) on account of rent of office building hired for office accommodation. . Detail is given in annexure - VII.

Audit observed that the management hired office accommodation without obtaining -NOC from S&GAD. Moreover, neither rent was assessed by Works Department nor proper lease agreement was made with the owner.

Audit is of the view that office accommodation was hired in violation of rules.

The DAC meeting was held on 09.06.2023. The management apprised that the building was hired after fulfillment of all codal formalities. Audit did not agree as the management did not provide the requisite documents in support of stance taken in the meeting.

DAC directed the management to provide all documentary evidence to audit.

Audit recommends that responsibility may be fixed for the irregularity.

5. Overall Assessment

The Authority has not achieved the principal objectives of the Act and did not formulate plan, policies, guidelines and provide assistance for the preparation of plans/policies by Departments, Districts and Local Authorities. Moreover, the status of the projects revealed that all three projects are currently far from

completion stage even after time over run. Regarding disaster activities GBDMA is facing difficulties to mitigate the losses caused by natural disasters due to lack of technology, expertise in the field of disaster management, lack of financial and human resources.

5.1 Effectiveness: The performance evaluation of the Authority revealed that the provisions of Act were not adhered to which resulted into non-achievement of desired goals. Similarly, planning process was very weak and without adequate need assessment the Authority could not achieve its targets as planned and envisaged in approved projects. Therefore, the efficacy of project has been rated low.

5.2 Efficiency: The Authority did not adopt modern technology for DRR and DRM and dependent on conventional technology for disaster risk management. Further, undue delay in completion of the project has resulted in inefficiency in delivering the project outcomes connected with disaster activities.

5.3 Economy: The economy of the Authority could not be measured due to rendering of social services both in pre-disaster and post-disaster activities with collaboration of related departments, entities, authorities, local and international NGOs, volunteers etc.

5.4 Performance rating of Authority: performance rating of the authority is not up to the mark, because main objectives of the Act were not achieved and all projects including civil works for construction 07 GBDMA offices at district level were physically incomplete.

5.5 Risk rating: Medium

6. CONCLUSION

Since the inception of GBDMA, the management could not frame rules and regulations of the Authority which had badly effected appointments/promotion process and other service matters of the employees. Due to non-appointment of experts in the field of disaster management and shortage of core management, the Authority was facing difficulties to mitigate the losses caused by natural disasters. The GBDMA is required to establish it proper setup in districts with required human and technological resources in order to achieve the main objectives in organized manner and in accordance with provision of GBDMA Act.

Financial management deals with the availability of financial resources and their efficient and economical utilization. Likewise, economy, efficiency and effectiveness are basic element in the procurement and contract management. However, the procurement, contracts and execution of projects by GBDMA were not in conformity with principles of economy, efficiency and effectiveness.

The GBDMA has established two funds i.e. GBDMA Endowment Fund and Disaster Management Fund. However, Endowment Fund rules containing mechanism for investment, accounting, utilization, auditing etc. have not been framed so far.

The lack of planning and mismanagement lead to slow progress of the projects. Despite lapse of more than three years, the project has not been completed so far. In order to achieve the objectives, the authority is required to manage its financial and administrative affairs in systematic manner besides strengthening the internal controls and monitoring mechanism.

Disaster management deals with complete disaster spectrum including preparedness, response, recovery, rehabilitation and reconstruction. The aim of the authority was not only to provide relief, recovery and rehabilitation to the affectees of different calamities but also includes risk assessment through hazard vulnerability risk assessment (HVRA), risk prevention/mitigation, awareness and capacity building through trainings and establishment of specialized institutes, preparedness through learning modules, early warning through installation of earthquake/flood's early warning system, rescue through modern

equipment/machineries and reconstruction in compliance to construction codes. However, the GBDMA failed to provide complete services except relief, recovery and rehabilitation.

6.1 Lessons learned:

- To promote general education, awareness and provide training to local community according to the functions assigned under NDMA and GBDMA Acts.
- To create a central library or database useful for planning for imminent calamities, essential for risk assessment process and evaluation of preparedness system both in pre-disaster and post-disaster activities, helpful for future response and forensic purpose, useful for community and institutions for different purposes like research work, planning, budgeting, traveling, construction etc. The maintenance and updating of disaster database are essential.
- For safety and security of warehouses, 24/7 Armed guards augmented by close circuit cameras/ TV be arranged.
- To assure the existence of relief / rescue items for meeting needs of any disaster as well as preparation and placement of Bin Cards on every stock.
- To maintain ledgers and registers for recording receipts, issuance and retrieval of relief items in proper format.
- To conduct special and annual stocktaking for having control on expiry of shelf life, deterioration, misuse, non-retrieval of relief items.
- To establish and functionalize Emergency Operation Center
- To establish the Gilgit-Baltistan Disaster Response Force in compliance with the provision of GBDMA Act for ensuring a specialist response at the time of disaster.
- To hire the services of firm(s) / individual(s) / department(s) for formulating Disaster-Resistant Building Codes and Guidelines and also examine all constructions in compliance with relevant Codes for mitigating financial and human loss.

ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff of Gilgit-Baltistan Disaster Management Authority (GBDMA) for the assistance and cooperation extended to the auditors during this assignment and hope that the management will not repeat the practice of creating hindrance in audit work by non-production of requisitioned record.

Annexure-I Para 4.1.2

4.1.2 - IRREGULAR APPOINTMENT OF 09 ASSISTANT DIRECTORS AND 01 ACCOUNTS OFFICER

Sr. No.	Name of Individual	Date of Birth	Age on 08.12.2016 Y. M. D.	Age Limit	Qualification	Experience	NTS Marks (Out of 70)	Interview Marks (Out of 30)	Total Marks	Category	Date of Joining
1	Zubair Ahmad Saeed Ahmed s/o	18.12.80	35 , 11 , 22	33 Years	MBA	Nil	59	21.5	80.5	DRM	15.06.16
2	Imtiaz Ahmad Shoukat Ali s/o	01.01.86	30 , 11 , 08	33 Years	MBA	Nil	58	20.5	78.5	DRM	15.06.16
3	Muhammad Ali Doulat Khan s/o	12.08.83	33 , 03 , 28	33 Years	MBA (Banking & Finance)	Nil	53	17	70	DRM	15.06.16
4	Shehzad Baig Khush Amdin s/o	13.10.86	30 , 01 , 27	33 Years	MBA	2 Y in HR / Admin / M&E	49	20	69	DRM	15.06.16
5	Assam ud Din Noor ud Din Shah s/o	15.10.78	38 , 01 , 25	33 Years	MS (Environmental Planning & Manag.)	Nil	43	24	67	DRM	15.06.16
6	Nasir ud Din Kabir ud Din s/o	31.01.86	30 , 10 , 08	33 Years	MSc (Geographical Information System)	Nil	44	22.5	66.5	GIS	20.06.16
7	Muhammad	20.08.79	37 , 03 , 20	33	MSc (Civil)	9 Y 4 M in	47	19	66	Civil	17.06.16

	Ali s/o Ainu ul Hayat			Years	Engineering)	Engineering				Engg.	
8	Gufran Ullah Baig s/o Imam Yar Baig	07.04.85	31 , 08 , 02	33 Years	BS (Telecommunication & Network)	5 Y 8 M in IT & System Engg.	54	12	66	IT	15.06.16
9	Mir Aftab Alam s/o Sardar Rasool Mir	08.06.89	27 , 06 , 01	33 Years	MBA	Nil	51	15.5	66.5	Accounts	15.06.16
10	Haroon Gul s/o Ziarat Gul	-	-	-	MS (International Relation)	-	54	12	66	Accounts	

Annexure-II Para 4.1.3

4.1.3 - IRREGULAR APPOINTMENT OF CONTINGENT PAID STAFF AND PAYMENT THROUGH CASH

Bill No. & Date	Description	Payee's Name	Ch. No. & Date	Amount
1/Nil	Paid salary to 10 CPS for the m/o July, 2017	DDO, DMA, Gilgit	1230756/31.08.17	117000
8/Nil	Paid salary to 10 CPS for the m/o August & September 2017	DDO, DMA, Gilgit	0233264/13.10.17	234,000
36/Nil	Paid salary to 10 CPS for the m/o October & November, 2017	DDO, DMA, Gilgit	1245519/10.01.18	234,000
67/Nil	Paid salary to 10 CPS for the m/o December, 2017 & January, 2018	DDO, DMA, Gilgit	0254138/20.02.18	234,000
71/Nil	Paid salary to 10 CPS for the m/o February, 2018	DDO, DMA, Gilgit	0258350/15.03.18	117,000
81/Nil	Paid salary to 10 CPS for the m/o March, 2018	DDO, DMA, Gilgit	0259774/11.04.18	117,000
89/Nil	Paid salary to 10 CPS for the m/o April, 2018	DDO, DMA, Gilgit	0265498/07.05.18	117,000
106/May, 18	Paid salary to 10 CPS for the m/o April to June, 2018	DDO, DMA, Gilgit	0271803/31.05.18	351,000
121/June, 18	Paid salary to 10 CPS for the m/o May & June, 2018	DDO, DMA, Gilgit	0273696/09.06.18	234,000
01/August, 18	Paid salary to 10 CPS for the m/o July & August, 2018	DDO, DMA, Gilgit	0285520/16.08.18	234,000
06/September, 18	Paid salary to 10 CPS for the m/o September, 2018	DDO, DMA, Gilgit	0293331/10.10.18	117,000
11/November, 18	Paid salary to 10 CPS for the m/o October, 2018	DDO, DMA, Gilgit	0296133/06.11.18	117,000
24/November, 18	Paid salary to 10 CPS for the m/o November, 2018	DDO, DMA, Gilgit	0302600/06.12.18	117,000
34/December, 18	Paid salary to 10 CPS for the m/o December, 2018	DDO, DMA, Gilgit	0306244/17.01.19	117,000
44/January, 19	Paid salary to 10 CPS for the m/o January, 2019	DDO, DMA, Gilgit	0308753/12.02.19	117,000
61/February, 19	Paid salary to 10 CPS for the m/o February, 2019	DDO, DMA, Gilgit	0310840/05.03.19	117,000
82/April, 19	Paid salary to 10 CPS for the m/o March, 2019	DDO, DMA, Gilgit	0326773/17.04.19	117,000
87/April, 19	Paid salary to 10 CPS for the m/o April, 2019	DDO, DMA, Gilgit	0330981/08.05.19	117,000
109/May, 19	Paid salary to 10 CPS for the m/o May, 2019	DDO, DMA, Gilgit	0338352/30.05.19	117,000
120/June, 19	Paid salary to 10 CPS for the m/o June, 2019	DDO, DMA, Gilgit	0345445/14.06.19	104,995
0/July, 19	Paid salary to 10 CPS for the m/o July, 2019	DDO, DMA, Gilgit	0357948/26.08.19	117,000
0/August, 19	Paid salary to 10 CPS for the m/o August, 2019	DDO, DMA, Gilgit	0360615/18.09.19	117,000
0/September, 19	Paid salary to 10 CPS for the m/o September, 2019	DDO, DMA, Gilgit	0363747/24.10.19	117,000
0/October, 19	Paid salary to 10 CPS for the m/o October, 2019	DDO, DMA, Gilgit	0367150/12.11.19	117,000
0/February, 20	Paid salary to 10 CPS for the m/o November, 2019 to January, 2020	DDO, DMA, Gilgit	0383142/18.02.20	402,000
0/February, 20	Paid salary to 10 CPS for the m/o February, 2020	DDO, DMA, Gilgit	0386074/26.02.20	134,000
0/March, 20	Paid salary to 10 CPS for the m/o March, 2020	DDO, DMA, Gilgit	0393171/31.03.20	134,000
0/April, 20	Paid salary to 10 CPS for the m/o April, 2020	DDO, DMA, Gilgit	0394511/24.04.20	134,000
0/May, 20	Paid salary to 10 CPS for the m/o May, 2020	DDO, DMA, Gilgit	0396756/18.05.20	134,000

0/June, 20	Paid salary to 10 CPS for the m/o June, 2020	DDO, DMA, Gilgit	0410429/23.06.20	134,000
1/July, 20	Paid salary to 10 CPS for the m/o July, 2020	DDO, DMA, Gilgit	0418909/28.07.20	134,000
2/August, 20	Paid salary to 10 CPS for the m/o August, 2020	DDO, DMA, Gilgit	0423274/08.09.20	158,000
4/September, 20	Paid salary to 10 CPS for the m/o September, 2020	DDO, DMA, Gilgit	0429280/15.10.20	152,000
8/October, 20	Paid salary to 10 CPS for the m/o October, 2020	DDO, DMA, Gilgit	0433163/02.11.10	152,000
19/November, 20	Paid salary to 10 CPS for the m/o November, 2020	DDO, DMA, Gilgit	0438259/02.12.20	152,000
28/January, 21	Paid salary to 10 CPS for the m/o December, 2020	DDO, DMA, Gilgit	0443563/07.01.21	152,000
49/January, 21	Paid salary to 10 CPS for the m/o January, 2021	NRSP Micro Finance Bank Gilgit	0445094/09.01.21	152,000
55/March, 21	Paid salary to 09 CPS for the m/o February, 2021	NRSP Micro Finance Bank Gilgit	0448730/05.03.21	136,000
56/March, 21	Paid salary to 09 CPS for the m/o March, 2021	NRSP Micro Finance Bank Gilgit	0453459/01.04.21	136,000
88/April, 21	Paid salary to 09 CPS for the m/o April, 2021	NRSP Micro Finance Bank Gilgit	0458832/30.04.21	136,000
96/May, 21	Paid salary to 09 CPS for the m/o May, 2021	NRSP Micro Finance Bank Gilgit	0463537/27.05.21	136,000
146/June, 21	Paid salary to 09 CPS for the m/o June, 2021	NRSP Micro Finance Bank Gilgit	0476749/22.06.21	136,000
01/July, 21	Paid salary to 09 CPS for the m/o July, 2021	NRSP Micro Finance Bank Gilgit	0479784/15.07.21	136,000
05/August, 21	Paid salary to 09 CPS for the m/o August, 2021	NRSP Micro Finance Bank Gilgit	0483184/03.09.21	200,000
08/September, 21	Paid salary to 09 CPS for the m/o September, 2021	NRSP Micro Finance Bank Gilgit	0485532/08.10.21	168,000
10/October, 21	Paid salary to 09 CPS for the m/o October, 2021	NRSP Micro Finance Bank Gilgit	0490951/11.11.21	148,000
47/November, 21	Paid salary to 09 CPS for the m/o November, 2021	NRSP Micro Finance Bank Gilgit	0493099/03.12.21	148,000
52/December, 21	Paid salary to 09 CPS for the m/o December, 2021	NRSP Micro Finance Bank Gilgit	0500229/10.01.22	148,000
63/January, 22	Paid salary to 10 CPS for the m/o January, 2022	NRSP Micro Finance Bank Gilgit	0503833/08.02.22	148,000
69/February, 22	Paid to Ali M. Jan, CSP for the m/o Nov. & Dec., 21 and Jan., 22	Habib Bank Main Br. Gilgit	0504218/18.02.22	58,000
67/February, 22	Paid to Aftab Wali, CSP for the m/o Nov. & Dec., 21 and Jan., 22	First Micro Finance Bank Main Br. Gilgit	0504651/18.02.22	58,000
66/February, 22	Paid to Zainab Bibi, CSP for the m/o Nov. & Dec., 21 and Jan., 22	National Bank of Pakistan Main Br. Gilgit	0504650/18.02.22	58,000
68/February, 22	Paid to Abdul Shakoor, CSP for the m/o Nov. & Dec., 21 and Jan., 22	National Bank of Pakistan Main Br. Gilgit	0504217/18.02.22	58,000
62/February, 22	Paid to Farmna Ali, CSP for the m/o Nov. & Dec., 21 and Jan., 22	Meezan Bank Main Br. Gilgit	0504405/22.02.22	58,000
64/February, 22	Paid to Ikram ud Din, CSP for the m/o Nov. & Dec., 21 and Jan., 22	Meezan Bank Main Br. Gilgit	0504404/22.02.22	58,000
87/February, 22	Paid to Abdul Hadi, CSP for the m/o Nov. & Dec., 21 and Jan., 22	NBP Jutial Br. Gilgit	0519139/22.04.22	58,000
67/February, 22	Pay salary to 09 CPS for the m/o February, 2022	NRSP Micro Finance Bank Gilgit	0504953/28.02.22	148,000
83/March, 22	Pay salary to 09 CPS for the m/o March, 2022	NRSP Micro Finance Bank Gilgit	0811338/12.04.22	148,000
96/April, 22	Pay salary to 09 CPS for the m/o April, 2022	NRSP Micro Finance Bank Gilgit	0519528/28.04.22	148,000
97/April, 22	Paid to Ali M. Jan, CSP for the m/o Feb. to April, 2022	Habib Bank Main Br. Gilgit	0520171/16.05.22	60,000
101/April, 22	Paid to Ikram ud Din, CSP for the m/o Feb. to April, 2022	Meezan Bank Main Br. Gilgit	0520748/16.05.22	60,000
105/April, 22	Paid to Aftab Wali, CSP for the m/o Feb. to April, 2022	First Micro Finance Bank Main Br. Gilgit	0520752/16.05.22	60,000
103/April, 22	Paid to Zainab Bibi, CSP for the m/o Feb. to April, 2022	National Bank of Pakistan Main Br. Gilgit	0520750/16.05.22	60,000
104/April, 22	Paid to Abdul Shakoor, CSP for the m/o Feb. to April, 2022	National Bank of Pakistan Main Br. Gilgit	0520751/16.05.22	60,000
102/April, 22	Paid to Farmna Ali, CSP for the m/o Feb. to April, 2022	Meezan Bank Main Br. Gilgit	0520749/16.05.22	60,000

98/April, 22	Paid to Abdul Hadi, CSP for the m/o Feb. to April, 2022	National Bank of Pakistan Main Br. Gilgit	0520172/16.05.22	60,000
174/June, 22	Paid to Aftab Wali, CSP for the m/o May to June, 2022	First Micro Finance Bank Main Br. Gilgit	0540363/22.06.22	40,000
171/June, 22	Paid to Ali M. Jan, CSP for the m/o May to June, 2022	Habib Bank Main Br. Gilgit	0540357/22.06.22	40,000
170/June, 22	Paid to Abdul Hadi, CSP for the m/o May to June, 2022	National Bank of Pakistan Main Br. Gilgit	0540356/22.06.22	40,000
177/June, 22	Paid to Ikram ud Din, CSP for the m/o May to June, 2022	NRSP Micro Finance Bank Gilgit	0540366/22.06.22	40,000
175/June, 22	Paid to Farmna Ali, CSP for the m/o May to June, 2022	Meezan Bank Main Br. Gilgit	0540364/22.06.22	40,000
173/June, 22	Paid to Abdul Shakoor, CSP for the m/o May to June, 2022	National Bank of Pakistan Main Br. Gilgit	0540361/22.06.22	40,000
172/June, 22	Paid to Zainab Bibi, CSP for the m/o May to June, 2022	National Bank of Pakistan Main Br. Gilgit	0540359/22.06.22	40,000
177/June, 22	Paid to Rehman Ali Shah, CPS for the m/o May to June, 2022	Meezan Bank Main Br. Gilgit	0540366/22.06.22	120,000
116/May, 22	Pay salary to 08 CPS for the m/o May, 2022	NRSP Micro Finance Bank Gilgit	0533958/06.06.22	148,000
151/June, 22	Pay salary to 08 CPS for the m/o June, 2022	NRSP Micro Finance Bank Gilgit	0538944/20.06.22	148,000
			Total Amount	9,480,995

Annexure-III Para 4.6.3.1**4.6.3.1 - LOSS DUE TO NON-ISSUANCE AND RETENTION OF PRECAUTIONARY ITEMS IN COVID-19 PANDEMIC**

Sr. No.	Name of Item	Balance
1	Thermal Gun	288 Nos.
2	Goggles	11,476
3	N-95	3,075
4	KN-95	4,826
5	Protective Suits	12,769
6	Gloves	8,951
7	Face Mask	156,342
8	Surgical Caps	211,015
9	Chemical Spray Machine	07
10	Chlorine Dioxide	16
11	Shoe Cover	14,190
12	Face Shield	4,316
13	Bio Bags	250
14	X-Ray Machines	04
15	Oxygen Cylinder	500
16	Nasal Oxygen Tube	140
17	Finger Pulse	60
18	Thermal Scanner	01
19	Bed Sheets	350
20	Harpic	820
21	Tyvek Suit PPE	600
22	KF-94 Mask	35,000
23	ICU Shoes	528
24	Body Bags	40
25	Disinfected Powder	02
26	PPE Gift Suit	750
27	Hand Sanitizer 400 ml	17
28	Hand Sanitizer 500 ml	10
29	Soap	964
30	Disinfected Spray	04
31	Gown	13000
32	Methanol	17
33	Aqua Tab	90
34	Hand Wash	160
35	Calcium Chloride	200



CORONA Items are kept in a Tent at GBDMA



No tagging on boxes of different Corona items



Different cottoms laying opened



Cottoms of bathroom cleaners/bleach etc.



Oxygen cylinders were dumped in a container without temperature & humidity measures since 2019-20



Open cottoms/bags of corona items



Open cottoms of hand sanitizers



Corona cotton are opened and destroyed



Corona Items are laying scattered



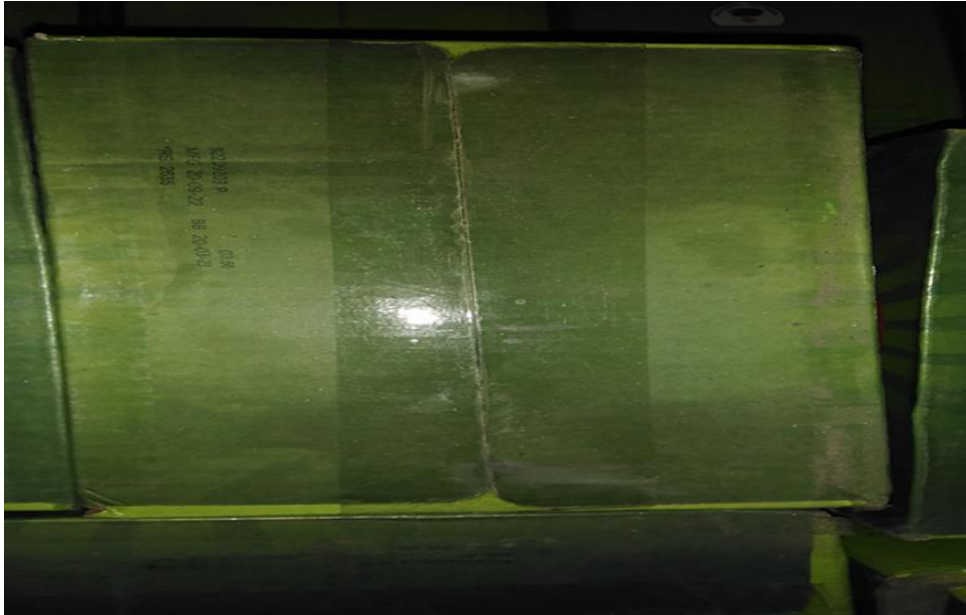
Annexure-IV Para 4.6.3.2

4.6.3.2 - LOSS DUE TO NON-RETRIEVING OF NON-FOOD ITEMS

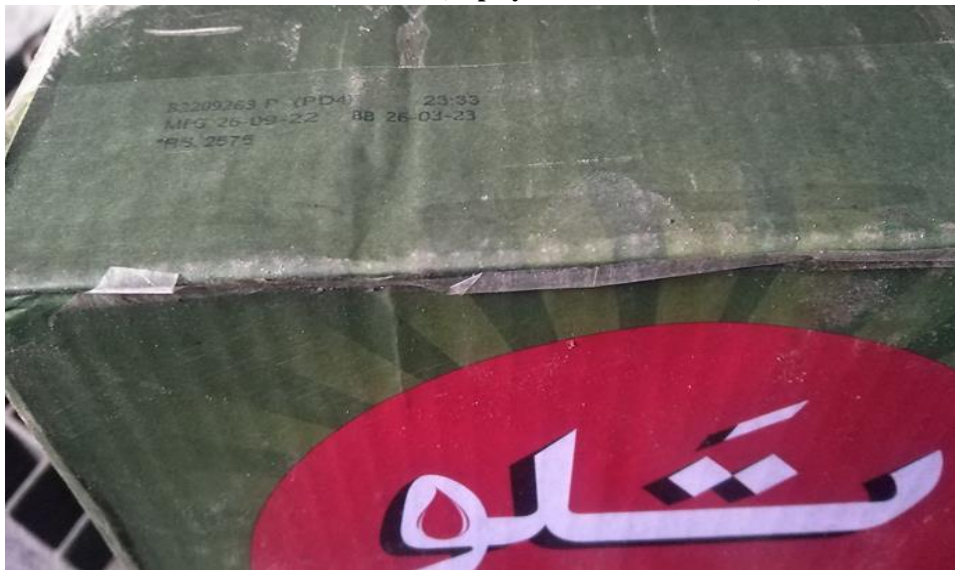
Sr. No.	Items	OB	2017-18	2018-19	2019-20	2020-21	2021-22	Total	Issued	GBDMA C/B	DDMAs C/B	Un- retrieved
1	Tents	2517	200	0	1484	2100	360	6661	6485	176	783	5702
2	School Shelter Tent	0	0	4	0	0	0	4	4	0	0	4
3	Winterize Tent	50	0	80	200	0	0	330	117	213	59	58
4	Blankets	7433	0	0	0	3000	2329	12762	9556	3206	3689	5867
5	Tarpaulins Sheets	2658	0	0	0	2000	1764	6422	3477	2945	523	2954
6	Plastic Floor Mats	2155	6364	2000	0	0	0	10519	7982	2537	2090	5892
7	Generators 15 KVA	0	0	0	0	14	0	14	11	3	2	9
8	Generators 9 KVA	0	0	0	0	25	0	25	13	12	2	11
9	Generators 6 KVA	20	0	0	0	0	0	20	8	12	0	8
10	Generators 5 KVA	0	0	10	0	0	4	14	11	3	1	10
11	Generators 3.5 KVA	0	20	0	0	10	0	30	21	9	0	21
12	Generators 2 KVA	0	80	0	0	0	0	80	11	69	1	10
13	Life Jackets	58	0	0	150	0	0	208	190	18	55	135
14	Kitchen Set	291	0	0	0	700	330	1321	362	959	299	63
15	Hygiene Kit	1680	0	0	0	0	200	1880	1665	215	846	819
16	First Aid Kit/Box	307	0	42	0	0	0	349	336	13	115	221
17	Aluminum Stairs	100	0	0	0	0	0	100	66	34	35	31
18	Sleeping Bags	1500	140	1000	0	0	0	2640	1000	1640	1105	-105
19	D-Watering Pump Large	0	8	0	0	0	0	8	3	5	1	2
20	Mattress	1170	0	0	0	1000	338	2508	1761	747	143	1618
21	Mattress with Sheet	0	0	700	0	0	0	700	700	0	210	490
22	Pillow	1178	0	0	0	1000	232	2410	1731	679	394	1337
23	Quilt	1506	0	0	0	1000	0	2506	895	1611	581	314
24	Search Light	12	0	0	56	0	0	68	45	23	9	36

25	Torch with Cell	0	0	0	140	0	0	140	139	1	23	116
26	Emergency Light	0	0	0	60	0	0	60	53	7	12	41

4.6.3.3 - LOSS OF MILLIONS OF RUPEES DUE TO EXPIRY OF FOOD ITEMS AND MEDICINES



Cotton of 1 Liter Oil (Expiry date was 26.03.2023)



Cotton of 1 Liter Oil (Expiry date was 26.03.2023)



Expired oil placed in warehouses/stores of GBDMA, DDMA's viz, Gilgit, Skardu, Ghanche, Hunza



DDMA Ghanche Warehouse



GBDMA Warehouse



DDMA Gilgit Warehouse



DDMA Skardu Warehouse



Oil cottons were kept within other food items



Expired Atta (Flour) in 5 Kg Packs



Expiry date of all Packs were 08 & 21.03.23



20 & 40 Kg Flour Bags with less than 03 months expiry period



Date of Expiry of 20 & 40 Kg Flour Bags was 10.09.2023



Expired Tomato Ketchup



Expiry date of all Packs were 16.03.22



Beans Dal with short expiry period of 03 months



Date of expiry of imported beans dal was September, 2023



First Aid Boxes with expired medicines



Date of expiry of tablet Brufen 400 was October, 2019



Disprin Packets



Date of expiry of tablet Disprin was January, 2020



Anticip Ear Drop Bottle



Date of expiry of Anticip Ear Drop was February, 2019



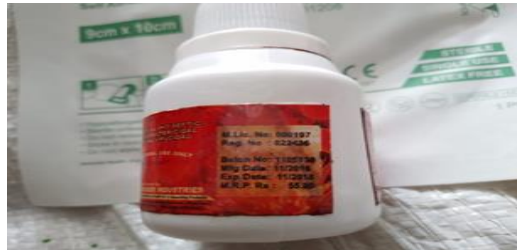
Optachlor Eye Drop with expiry date of 03, 2020



Detol with expiry date of February, 2022



Prodine 50 ml Bottle



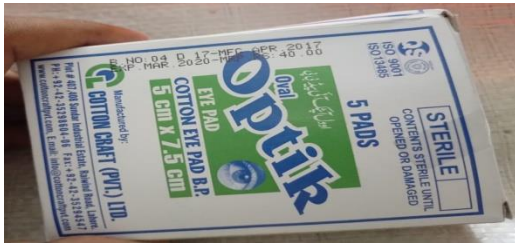
Date of expiry of Prodine was November, 2018



Oxy Max 9 cm x 10 cm self adhesive dressing



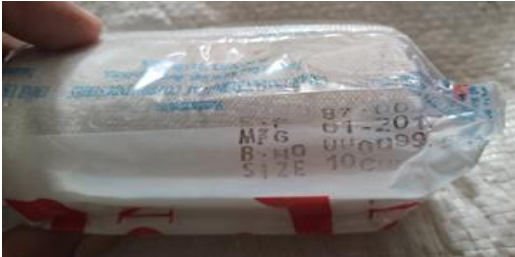
Date of expiry of Oxy Max was February, 2021



Oval Optik Eye Pad 5 cm x 7.5 cm with expiry date of March, 2020



Medicine with expiry date of April, 2022



Drip with manufacturing date of January, 2017



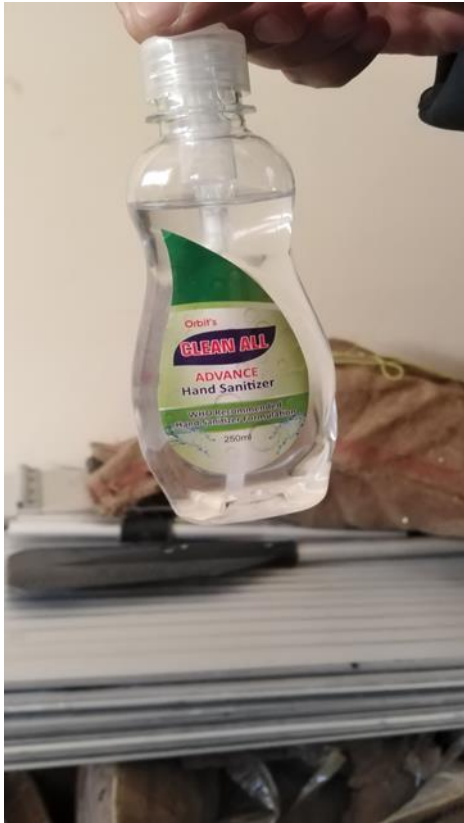
Disposable Syringe with expiry date of 19.02.2021



Hand Sanitizer 500 ml expiry date was July, 2022



Sigma-Aldrich Methanol expiry date was March, 2022



Hand Sanitizer 250 ml



Date of Expiry of Hand Sanitizer was May, 2023

Annexure-VI Para 4.9.1

4.9.1 - NON-PRODUCTION OF AUDITABLE RECORD

1. GBDMA Financial Rules
2. Details regarding regular and contractual staff as per following table:

Name of employee	Designation & (BPS)	Date of appointment	Qualification	Appointed through advertisement in newspaper (Y/N)

3. Technical sanction and progress reports of all development projects/schemes
4. Copy of monitoring and evaluation reports
5. Procurement files along-with tender documents and call deposit register
6. List of project vehicles with detail of allocation
7. Details regarding project staff as per following table:

Name of employee	Designation & (BPS)	Date of appointment	Qualification	Appointed through advertisement in newspaper (Y/N)

8. Approved rules/SOP for the use of heavy transport/machinery of GBDMA along-with detail of earning
9. Financial aid / donation received from donor agencies and departments (local/foreign) in shape of cash / in kind
10. Number of bank accounts along with bank statements
11. Detail of staff deployed and vehicles, machineries & equipment provided to DDMA
12. Detail of declared risky / disaster prone areas for natural calamities
13. Information on types of disasters
14. Response time for provision of relief to the affectees on any natural calamity
15. Detail of earthquake/flood early warning system(s) installed and used by GBDMA and its field offices at district level
16. Duty roasters of all employees deployed at headquarter and field offices of GBDMA
17. Detail of plans/ strategies adopted for Disaster Risk Reduction (DRR)
18. Detail of information about Disaster Risk Management System

19. Actual calamities happened during the period 2017-18 to 2021-22
20. District-wise detail of events reported and situation analysis during the period 2017-18 to 2021-22
21. Detail of relief provided to affectees in district Astor and Nagar during the period 2017-18 to 2021-22
22. Details regarding tents recovered by Deputy Commissioners from the affectees once they are shifted to their houses after the disaster in the light of Gilgit-Baltistan Disaster Management Authority's letter No.GBDMA-1(11)/2015, dated 29.10.2015 during the financial years 2017-2018 to 2021-2022
23. SOPs regarding maintenance of mandatory stock level by GBDMA
24. Targets and achievements of Authority
25. Procurement files alongwith tender documents and call deposit register
26. Stock registers of consumable and non-consumable / dead stock
27. Detail of court cases
28. Detail of cases with FIA/ NAB with complete record
29. A certificate regarding non-happening of theft, embezzlement, fraud etc.
30. Detail of receipt(s) generated through different sources during the period 2017-18 to 2021-22 along with copies of challan
31. Detail of write-off cases for the period 2017-18 to 2021-22, if any
32. Record/ details regarding investments made from endowment fund in banks / financial institutions during the financial years 2017-2018 to 2021-2022
33. List of vehicles with detail of allocation
34. Details of POL allowed/ consumed per month per vehicle and monthly ceiling
35. Movement registers with current meter reading and log books of all vehicles
36. Detail of district wise machinery & equipment alongwith technical staff deputed for operating/ handling
37. Detail of receipt(s) generated through private use of heavy machinery during the period 2017-18 to 2021-22
38. Copy of evidence of receipt deposited into Government treasury collected from private use of heavy machinery

39. Copy of GLOF Phase-I and Phase-II agreements executed with Planning and Development Department, GB along-with all relevant record.
40. Detail of expenditure as per following table during the financial years 2017-2018 to 2021-2022

Agency	Death payments	Seriously injured	Injured	Partially damaged houses	Fully damaged houses	Relief goods	Total
NDMA							
GBDMA							
Other							
Total							

41. Detail of expenditure as per following table during the financial years 2017-2018 to 2021-2022

Financial Years	Expenditure incurred from		
	Government budget	Disaster management fund	Total
2017-2018			
2018-2019			
2019-2020			
2020-2021			
2021-2022			
Total			

Annexure-VII Para 4.9.3

4.9.3 - IRREGULAR & UNAUTHORIZED EXPENDITURE ON RENT OF OFFICE BUILDING

Vr. No. & Date	Owner's Application Date	Description	Payee's Name	Rent Per Month	No. of Month	Ch. No. & Date	Amount
2 / Nil	06.09.17	Paid rent of office building for the m/o July and August, 2017	Mr. Khush Naseem, Owner	84700	2	0230948 / 19.09.17	169,400
12 / Nil	12.10.17	Paid rent of office building for the m/o September, 2017	Mr. Khush Naseem, Owner	84700	1	0233402 / 17.10.17	84,700
18 / Nil	Nil	Paid rent of office building for the m/o October, 2017	Mr. Khush Naseem, Owner	84700	1	0236468 / 23.11.17	84,700
42 / Nil	01.01.18	Paid rent of office building for the m/o Nov., and Dec., 2017	Mr. Khush Naseem, Owner	84700	2	0246107 / 17.01.18	169,400
66 / Nil	05.02.18	Paid rent of office building for the m/o January , 2018	Mr. Khush Naseem, Owner	84700	1	0254137 / 20.02.18	84,700
75 / Nil	05.03.18	Paid rent of office building for the m/o February, 2018	Mr. Khush Naseem, Owner	84700	1	0258988 / 29.03.18	84,700
87 / Mar., 18	Nil	Paid rent of office building for the m/o March, 2018	Mr. Khush Naseem, Owner	84700	1	0260625 / 23.04.18	84,700
92 / April, 18	30.04.18	Paid rent of office building for the m/o April, 2018	Mr. Khush Naseem, Owner	84700	1	0267973 / 16.05.16	84,700
123 / May, 18	01.06.18	Paid rent of office building for the m/o May & June, 2018	Mr. Khush Naseem, Owner	84700	2	0272908 / 11.06.18	169,000
04 / Aug., 18	01.09.18	Paid rent of office building for the m/o July and August, 2018	Mr. Khush Naseem, Owner	93170	2	0291361 / 19.09.18	186,340
12 / Nov., 18	25.10.18	Paid rent of office building for the m/o September & October, 2018	Mr. Khush Naseem, Owner	93170	2	0296134 / 06.11.18	186,340
36 / Nov., 18	01.12.18	Paid rent of office building for the m/o November, 2018	Mr. Khush Naseem, Owner	93170	1	0307751 / 31.01.19	93,170
37 / Nil	02.05.19	Paid rent of office building for the m/o December, 2018	Mr. Khush Naseem, Owner	93170	1	0307752 / 31.01.19	93,170
101 /	06.02.19	Paid rent of office	Mr. Khush	93170	1	0335517 /	93,170

Jan., 19		building for the m/o January , 2019	Naseem, Owner			21.05.19	
102 / Nil	01.05.19	Paid rent of office building for the m/o February, 2019	Mr. Khush Naseem, Owner	93170	1	0335526 / 21.05.19	93,170
111 / May, 19	Nil	Paid rent of office building for the m/o March & April, 2019	Mr. Khush Naseem, Owner	93170	2	0338406 / 30.05.19	154,640
162 / June, 19	22.06.19	Paid rent of office building for the m/o May & June, 2019	Mr. Khush Naseem, Owner	93170	2	0356506 / 26.06.19	218,000
0 / Sept., 19	Nil	Paid rent of office building for the m/o July to September, 2019	Mr. Khush Naseem, Owner	102487	3	0363874 / 29.10.19	307,461
0 / Nov., 19	Nil	Paid rent of office building for the m/o October, 2019	Mr. Khush Naseem, Owner	102487	1	0369246 / 02.12.19	102,487
0 / Jan., 20	01.12.19	Paid rent of office building for the m/o November & December, 2019	Mr. Khush Naseem, Owner	102487	2	0379116 / 16.01.20	204,974
0 / Jan., 20	29.01.20	Paid rent of office building for the m/o January , 2020	Mr. Khush Naseem, Owner	102487	1	0380940 / 10.02.20	102,487
0 / Feb., 20	28.02.20	Paid rent of office building for the m/o February, 2020	Mr. Khush Naseem, Owner	102487	1	0390946 / 18.03.20	102,487
0 / April, 20	01.04.20	Paid rent of office building for the m/o March, 2020	Mr. Khush Naseem, Owner	102487	1	0394810 / 28.04.20	102,487
0 / June, 20	01.06.20	Paid rent of office building for the m/o April to June, 2020	Mr. Khush Naseem, Owner	102487	3	0386843 / 20.06.20	276,710
17 / Nov., 20	03.11.20	Paid rent of office building for the m/o July to October, 2020	Mr. Khush Naseem, Owner	112735	4	0434540 / 24.11.20	450,940
42 / Jan, 21	13.01.21	Paid rent of office building for the m/o Nov., 2020 to Jan., 2021	Mr. Khush Naseem, Owner	112735	3	0444389 / 26.01.21	338,205
93 / May, 21	01.04.21	Paid rent of office building for the m/o February to April, 2021	Mr. Khush Naseem, Owner	112735	3	0461497 / 27.05.21	338,205
Total Amount							4,460,443