



**AUDIT REPORT
ON
THE ACCOUNTS OF
CLIMATE CHANGE, ENVIRONMENT AND DISASTER
MANAGEMENT ORGANIZATIONS
OF THE GOVERNMENT OF KHYBER PAKHTUNKHWA**

AUDIT YEAR 2022-23

AUDITOR GENERAL OF PAKISTAN

PREFACE

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

This report is based on audit of the accounts of Climate Change, Environment and Disaster Management organizations of the Government of Khyber Pakhtunkhwa for the Financial Year 2021-22 and accounts of some formations for previous years. The Directorate General Audit (Climate Change and Environment) conducted audit during the Audit Year 2022-23 on a test check basis, with a view to report significant findings to the relevant stakeholders. Audit Report includes systemic issues and audit findings having value of rupees one million or more in most cases. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officers at the DAC level. In cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee in the next year's Audit Report. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

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

Most of the audit observations in this report have been finalized in the light of the management responses and discussions in the DAC meetings.

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

Islamabad

Dated: February, 2023

Muhammad Ajmal Gondal

Auditor-General of Pakistan

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ABBREVIATIONS & ACRONYMS

ADP	Annual Development Plan
AGP	Auditor General of Pakistan
AIR	Audit & Inspection Report
APR	Actual Payment Receipt
CCTV	Closed Circuit Television
CDR	Cash Deposit Receipts
CEW	Complex Emergency Wing
CLCP	Citizen Losses Compensation Program
CNIC	Computerized National Identity Card
CVSF	Civilian Victim Support Fund
C&W	Communication & Works
DAC	Departmental Accounts Committee
DDMA	District Disaster Management Authority
DDMU	District Disaster Management Unit
DEO	District Emergency Office
DSC	District Steering Committee
EIA	Environmental Impact Assessment
EPA	Environment Protection Agency
EPC	Environmental Protection Council
EPT	Environmental Protection Tribunal
ERRA	Earthquake Reconstruction and Rehabilitation Authority
ETEA	Educational Testing & Evaluation Agency
FAM	Financial Audit Manual
FAP	Foreign Aided Project
FATA	Federally Administrated Tribal Area
FDMA	Fata Disaster Management Authority
FBR	Federal Board of Revenue
GFR	General Financial Rules
GST	General Sales Tax
HQ	Headquarter
IEE	Initial Environmental Examination
ITBs	Instruction to Bidders

JV	Joint Venture
KP	Khyber Pakhtunkhwa
KPPRA	Khyber Pakhtunkhwa Public Procurement Regularity Authority
KPPSC	Khyber Pakhtunkhwa Public Service Commission
KPRA	Khyber Pakhtunkhwa Revenue Authority
MCG	Monthly Cash Grant
MFDAC	Memorandum for Departmental Accounts Committee
MHVRA	Multi Hazard Vulnerability Risk Assessment
MIS	Management Information System
MoU	Memorandum of Understanding
MRA	Monthly Ration Allowance
NDMA	National Disaster Management Authority
NDM	National Disaster Management
NDMP	National Disaster Management Plan
NTS	National Testing Service
OEM	Original Equipment Manufacturer
OTS	Open Testing Service
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PID	Press Information Department
PTA	Pakistan Telecommunication Authority
PaRRSA	Provincial Reconstruction, Rehabilitation and Settlement Authority
PDMA	Provincial Disaster Management Authority
P&D	Planning & Development
PEC	Pakistan Engineering Council
PEOC	Provincial Emergency Operation Centre
PLS	Profit & Loss Saving
PTS	Pakistan Testing Service
RCG	Return Cash Grant
RR&S	Relief, Rehabilitation & Settlement
RTA	Return Transport Allowance
TDPs	Temporary Displaced Persons
TORs	Terms of Reference

EXECUTIVE SUMMARY

The Directorate General Audit (Climate Change & Environment) Islamabad conducts the audit of expenditure and receipts of the Environment and Disaster Management related entities established at the Federal, Provincial and District levels. The audit mandate includes Compliance with Authority Audit, Financial Attest Audit and Performance Audit along with special Audit and special Studies of entities like Ministry of Climate Change, Earthquake Reconstruction and Rehabilitation Authority (ERRA), National Disaster Management Authority (NDMA), PDMAs / DDMAs, Rescue-1122, Civil Defence Directorate and Environmental Protection Agencies (EPAs).

The office has a human resource of 27 personnel with 56,160 available person-hours during Audit Year 2022-23. The annual budget of the Directorate General for the Financial Year 2022-23 is Rs. 67.171 million.

This report covers the audit of Rescue-1122 (HQ) Khyber Pakhtunkhwa, Provincial Disaster Management Authority, Khyber Pakhtunkhwa (including two DDMAs/DDMUs at Swat and Orakzai), Environment Protection Agency Khyber Pakhtunkhwa (including EPA Regional Offices at Swat & Abbottabad) and Secretary Office (Relief, Rehabilitation & Settlement Department) Khyber Pakhtunkhwa.

According to the Audit Plan, both expenditure and receipts (where applicable) of formations were audited on test check basis by selecting all main entities under audit jurisdiction.

As a result of audit, a number of issues have been noticed and presented in the following chapters for the consideration of the management.

a. Scope of audit

The audit universe of the Directorate General consists 81 formations working under 2 PAOs / Departments of Government of Khyber Pakhtunkhwa. Total expenditure of these formations was Rs. 22.801 billion for the Financial Year 2021-22.

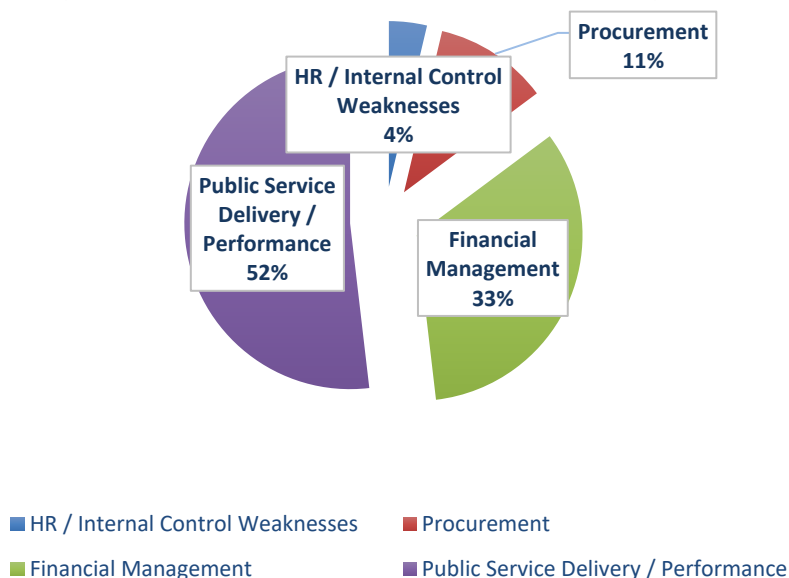
This report relates to audit of eight (08) main formations under 02 PAOs having a total expenditure of Rs. 9.804 billion for the financial year 2021-22. In terms of percentage, the audit coverage for expenditure was 43% of auditable expenditure.

In addition to this audit report, the Directorate General also conducted audit of one (01) Foreign Aided Project (FAP). The FAP audit report has been prepared separately and submitted to the management and donor agency.

b. Overview of the Audit Report

SUMMARY OF AUDIT REPORT										
(Rs. in million)										
No. of observations in the report	Total amount placed under audit observations	Amount of recoveries pointed out in the report	Categorizations of Audit Observations							
			HR / Internal Control Weaknesses		Procurement		Financial Management		Public Service Delivery / Performance	
			No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
54	5,355.411	252.313	2	44.102	6	280.954	18	5,156.19	28	126.478

%age of Audit Paras in terms of Categories



c. Recoveries at the Instance of Audit

Recovery of Rs. 252.313 million has been pointed out in this report and an amount of Rs. 33.413 million has been recovered and verified till finalization of this report.

d. Audit Methodology

At the planning stage this office employed intensive application of desk audit techniques which included examining permanent files, computer generated data and other relevant documents along with the review of regulatory framework, policies and procedures applicable to the auditee entities. Risk assessment was carried out by performing analytical procedures and reviewing internal controls. Desk review helped auditors in understanding the systems, procedures and environment of the auditee entities and identification of risk areas.

The audit was conducted in accordance with Financial Audit Manual (FAM) of the Department of the Auditor General of Pakistan which is in line with the International Standards of Supreme Audit Institutions (ISSAIs). The overall objective of the audit was to assess compliance with law, rules and policies and to evaluate the adequacy of internal controls. The evidence was primarily gathered by applying procedures like inquiries from the management; review of policy documents and monitoring reports; examination of payment vouchers; and collection, interpretation and analysis of primary and secondary data.

e. Audit Impact

Major issues pointed out during audit were admitted by the management and the entities agreed to review the pointed out issues and take necessary corrective actions. The strengthening of internal controls in the audited entities were also well taken by the management.

The most significant examples of review of rules and regulations and introduction of new initiative as a result of audit are as under:

- i. Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa started the process of publication of its annual report for year 2022 as pointed out / recommended by the audit authorities.
- ii. PDMA agreed to formulate rules to carry out the purposes of NDMA Act and a committee has been notified to draft the rules.
- iii. The audit office had been regularly pointing out that PDMA Khyber Pakhtunkhwa was not able to formulate Provincial Disaster Management Plan (PDMP) to effectively cope with disasters in a planned manner. The PDMA has signed an MoU with Institute of Management Sciences, Peshawar for preparation of Provincial Disaster Management Plan.

- iv. Respective Deputy Commissioners in the districts are also working as District Disaster Management Authority in Khyber Pakhtunkhwa and there is no segregation of the funds spent by the Deputy Commissioners in the capacity of DDMA. As suggested by the audit authorities, the DDMA Orakzai and Swat prepared separate cash books in respect of releases by the PDMA enabling to clearly identify the expenditure spent on relief activities.
- v. On pointation of audit, Environmental Protection Agency Khyber Pakhtunkhwa has started the process of formulation of SOPs for handling of hazardous material by the industries.

f. Comments on Internal Controls and Internal Audit

Internal controls can be defined as the ‘the policies, processes, tasks, behaviors and other aspects of an organization that taken together facilitate effective operation by enabling it to respond in an appropriate manner to significant business, operational, financial, compliance and other risks to achieve its objectives. This includes safeguarding of assets and ensuring that liabilities are identified and managed.

The audit teams extensively studied and evaluated the internal controls in the audited entities so as to obtain an adequate understanding of the internal control systems. The objective was to identify the material and significant internal control weaknesses and report to management for taking corrective measures. Although the entities have put in place internal controls, however there is a strong need for a periodic review of the internal control structures. Moreover, the system of internal audit was not found in place in most of the audited entities which requires the attention of the management.

g. Key audit findings of the report

- i. Recoveries amounting to Rs. 252.313 million were pointed out in 05 cases.¹
- ii. HR / Internal control weaknesses were found in 02 cases amounting to Rs. 44.102 million.²
- iii. Procurement related irregularities were observed in 06 cases amounting to Rs. 280.954 million.³

¹ 1.4.10, 1.4.19, 1.4.20, 1.4.23 & 2.4.3

² 1.4.1 & 2.4.1

³ 1.4.2 to 1.4.6 & 2.4.2

- iv. There were 18 cases where financial management irregularities amounting to Rs. 5,156.190 million were noticed.⁴
- v. Public Service Delivery / Performance related issues were observed in 28 cases amounting to Rs. 126.478 million.⁵

h. Audit recommendations

Recommendations included in this audit report highlight actions that are expected to improve the financial management and overall governance of the audited entities. Appropriate and timely implementation of audit recommendations is an important part to realize full benefit of the audit activity.

Based on the findings of this audit report contained in the respective chapters, the following major recommendations are placed before the management of the audited entities.

- i. Recoveries from the suppliers/vendors as pointed out in the audit observations may be made and deposited in the government treasury.
- ii. The PAOs may review and update the internal control structures periodically and put in place proper internal audit function in the respective entities.
- iii. All procurements may be made strictly as per Khyber Pakhtunkhwa Procurement of Goods, Works and Services Rules, 2014 so as to safeguard the interest of the government while making procurements.
- iv. Organizations may recover Income Tax and Sales Tax as pointed out in the audit observations and deposit the same to the concerned government agencies.
- v. Provincial Disaster Management Authority (PDMA) may carry out a detailed review, verification and reconciliation of all funds disbursed to Temporary Displaced Persons (TDPs) on account of compensation.
- vi. Physical verification of assets, stores, stocks and all relief items may be carried out by PDMA as provided in rules and report of the same be produced to audit authorities for scrutiny and review.

⁴ 1.4.07 to 1.4.24

⁵ 1.4.25 to 1.4.39 & 2.4.3 to 2.4.15

- vii. PDMA may disburse all payments on account of compensation directly to the affecttees and beneficiaries through cross cheques and no cash transactions may be made.
- viii. PDMA may review all transactions and payments related to TDPs and work out the entire amount of commission charged by the service provider and accordingly recover Sales Tax and Income Tax and deposit into government treasury.
- ix. District Disaster Management Authorities (DDMAs) may report all compensation payments to PDMA through monthly progress reports.
- x. Emergency Rescue Service, Khyber Pakhtunkhwa (Rescue 1122) may initiate steps to conduct analysis and research of emergency response data and statistics relating to emergencies and suggest measures for the prevention and mitigation of hazards
- xi. Environmental Protection Agency (EPA) Khyber Pakhtunkhwa may prepare Annual Environmental Report of the province for the year 2021-22.
- xii. EPA may devise a comprehensive post-monitoring mechanism to oversee the implementation of the essential conditions of EIA approvals.

Chapter - 1

Provincial Disaster Management Authority and Emergency Rescue Service (Rescue 1122) under Relief, Rehabilitation and Settlement Department, Government of Khyber Pakhtunkhwa

1.1 Introduction

A. Provincial Disaster Management Authority Khyber Pakhtunkhwa

In order to alleviate the sufferings of people affected by earthquake, floods and military operations, there was a need to establish a system of relief, reconstruction and rehabilitation for affected persons. In this regard, an Act No. XXIV of 2010 was promulgated for establishment of National Disaster Management Authority by the Parliament. In compliance of Section 15 of the said Act, the Provincial Government of Khyber Pakhtunkhwa established Provincial Disaster Management Authority on 27 October, 2008 to deal with the disaster management activities in the province. PDMA Khyber Pakhtunkhwa is mandated to prepare and implement the disaster management policies in the Province under National Disaster Management (Khyber Pakhtunkhwa) Act, 2012. The District Disaster Management Units (DDMUs) are mandated for executing disaster management activities at district level.

Emergency Rescue Service 1122 Khyber Pakhtunkhwa

The Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) was established in January 2010. Later, the Khyber Pakhtunkhwa Emergency Rescue Service Act, 2012 was enacted as guiding legislation of the department. After successful implementation of Emergency Offices in the major Districts of the Province, now the expansion is being made in the merged areas of FATA. Rescue-1122 Khyber Pakhtunkhwa is mandated to ensure the presence of rescue service in the province in an efficient and effective manner. Its function includes to respond and carry out the relief operations for public in emergencies i.e. acts of terrorism, fire incidents, road traffic accidents, building collapses and medical emergencies.

B. Comments on Budget & Accounts of audited formations (Variance analysis)

(Rs. in billion)

Sr. No.	Financial Year	Name of formation	Budget	Expenditure	Savings
1.	2021-22	PDMA & DDMUs Orakzai and Swat	17.766	16.969	0.797
2.	2021-22	Rescue 1122 (Hqs) Khyber Pakhtunkhwa	5.902	5.486	0.416
3.	2021-22	Department of Relief, Rehabilitation and Settlement, Khyber Pakhtunkhwa	0.059	0.059	-
Total			23.727	22.514	1.213

Source: budget and expenditure statements

C. Sectoral Analysis

The Relief Rehabilitation and Settlement Department (RR&SD), Khyber Pakhtunkhwa is mandated to formulate policies, strategies and guidelines for relief, rehabilitation and emergency activities in the Province. The Provincial Disaster Management Authority (PDMA), Rescue 1122 service and Directorate of Civil Defence act as implementation agencies of the Department.

The total size of Annual Development Programme (ADP) 2021-22 of Khyber Pakhtunkhwa was Rs. 316.552 billion, out of which an allocation of Rs. 14.500 billion (4.58%) was made for the development schemes of Relief, Rehabilitation and Settlement Department (PDMA & Rescue-1122) for FY 2021-22.

There are 36 ongoing projects of Relief, Rehabilitation & Settlement Department, Khyber Pakhtunkhwa in the provincial ADP 2021-22, out of which 28 projects pertain to Rescue-1122 and 08 belong to PDMA. Rescue-1122 projects mainly include:

- i. Development expenditures on District Emergency Offices
- ii. Capacity enhancement of Rescue-1122
- iii. Up-gradation of Rescue vehicles
- iv. Establishment of Rescue Academy and Rescue stations

The ADP projects related to PDMA projects include:

- i. Purchase of IT equipment
- ii. Capacity building of PDMA
- iii. Disaster mitigation and preparedness
- iv. Economic revitalization of North Waziristan compensation for business loss

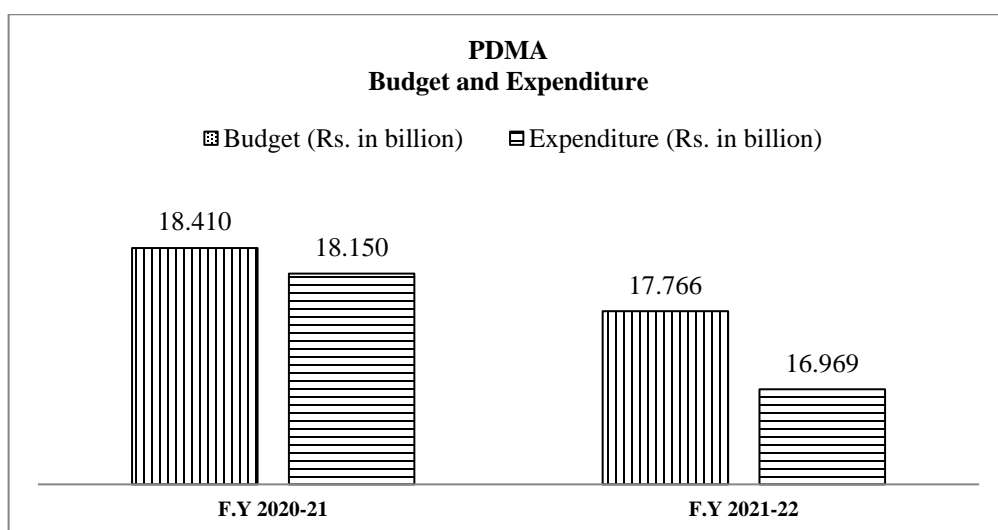
An expenditure amounting to Rs. 14.560 billion was incurred on these projects by June, 2022 out of the total approved cost of Rs. 33.390 billion.⁶

Details of budget and expenditure of PDMA, Khyber Pakhtunkhwa for the financial years 2021-22 & 2020-21 is as under:

(Rs. in billion)

Sr. No.	Financial Years	Name of Formation	Budget	Expenditure	Savings
1.	2020-21	PDMA & DDMUs Khyber Pakhtunkhwa	18.410	18.150	0.260
2.	2021-22	PDMA & DDMUs Khyber Pakhtunkhwa	17.766	16.969	0.797

Graphical representation of the budget and expenditure for the last two financial years is as below:



Out of the total expenditure of PDMA, Khyber Pakhtunkhwa for the financial year 2021-22, major expenditure of Rs. 9.176 billion was incurred on Citizen Losses

⁶ <https://pndkp.gov.pk/download/adp-2022-23>

Compensation Program (CLPC) for Temporarily Displaced Persons (TDPs) of newly merged areas of Khyber Pakhtunkhwa.

Provincial Disaster Management Authority (PDMA), Khyber Pakhtunkhwa is the lead agency dealing with disasters and disaster planning in the province. While the Authority has achieved success in the post disaster related activities and relief operations in the aftermath of disasters, the activities related to mitigation and prevention measures have not been well initiated and the focus has not been on the Disaster Risk Reduction (DRR) measures. The Provincial and District Disaster Management Plans have not been prepared by PDMA and DDMUs which indicates that there is lack of proper ground work and planning in dealing with the future disasters. PDMA is also responsible for preparing Multi Hazard Vulnerability Risk Assessments (MHVRAs) required under National Disaster Management Plan (NDMP) for assessing the vulnerability of the Province towards disasters and suggesting appropriate mitigation and preventive disaster management measures. PDMA has not been able to achieve any considerable progress on conducting MHVRAs.

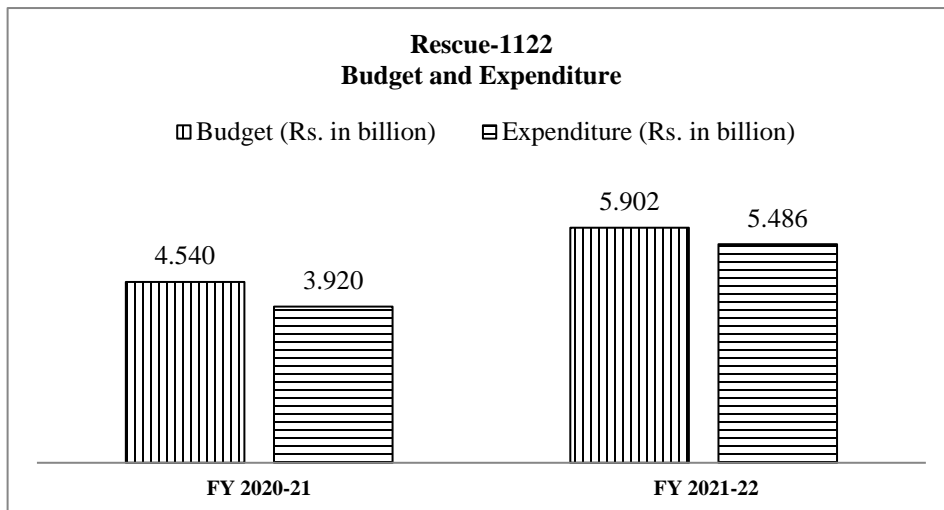
It is important to mention that District Disaster Management Units (DDMUs) have been established in all districts of Khyber Pakhtunkhwa headed by Deputy Commissioners, however, no separate organizational setup of DDMUs was established in the province. No separate accounts of the funds received from PDMA were being maintained by Deputy Commissioners/DDMUs and it was not possible for audit to segregate the relief related expenditure incurred by Deputy Commissioner in the capacity of head of respective DDMUs.

The detail of budget and expenditure of Rescue-1122, Khyber Pakhtunkhwa for the financial years 2021-22 and 2020-21 is as under:

(Rs. in billion)

Sr. No.	Financial Years	Name of ormination	Budget	Expenditure	Savings
1.	2020-21	Rescue 1122 (HQ) & DEOs Khyber Pakhtunkhwa	4.540	3.920	0.620
2.	2021-22	Rescue 1122 (HQ) & DEOs Khyber Pakhtunkhwa	5.902	5.486	0.416

Graphical representation of the budget and expenditure for the last two financial years is as under:



A review of Rescue-1122 expenditure for the financial year 2021-22 indicates that an expenditure amounting to Rs. 2,304.000 million was incurred on establishment, expansion and operationalization of District Emergency Offices, while expenditure amounting to Rs. 755.000 million was expended on patient referral ambulance service.

The Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) has played a key role in providing rescue services in the province since inception. Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa took following major steps during the financial year 2021-22:

- i. Rescue 1122 service was fully operationalized in all districts of Khyber Pakhtunkhwa.
- ii. Eight (08) Rescue 1122 stations were established at tourist spots for provision of emergency and rescue services.
- iii. Expansion of Rescue-1122 stations to Tehsil level in Khyber Pakhtunkhwa including merged areas is under process and target of expansion in major tehsils was achieved.

However, certain measures are still required to be taken to achieve full benefits of the Service. To point out a few, the Emergency Service Academy has not been established so far resulting in lack of training and non-enhancement of skills and professional expertise of the staff. Similarly, Rescue 1122 has not established

Emergency Rescue Service Fund for dealing with emergency operations and staff welfare as required under Khyber Pakhtunkhwa Emergency Service Act 2012.

Data related to rescue operations carried out by Rescue Service 1122, Khyber Pakhtunkhwa since inception in 2010 to date i.e. 2022 is as under:

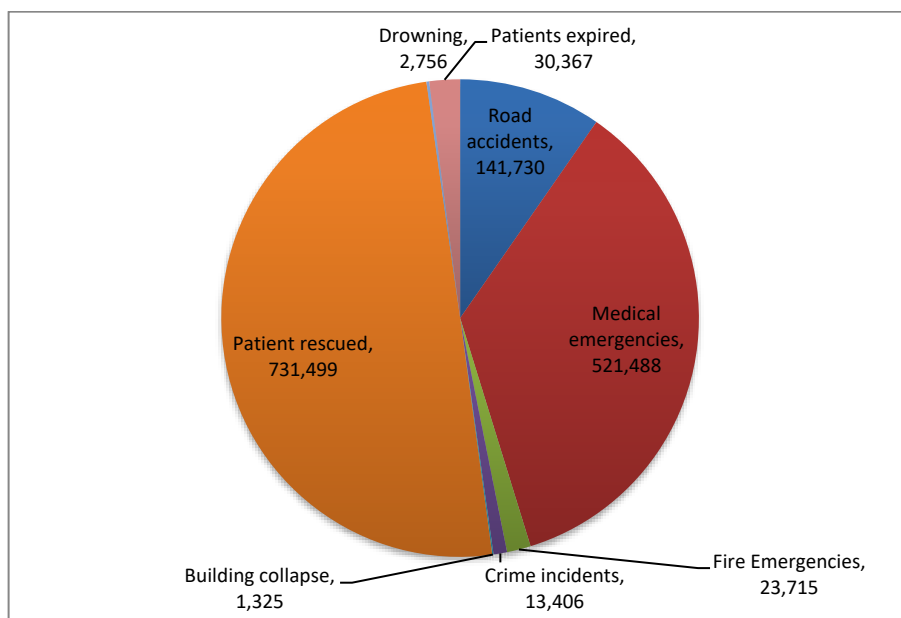


Table I: Audit profile of Relief, Rehabilitation & Settlement Department, Government of Khyber Pakhtunkhwa.

(Rs. in billion)					
Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2021-22	Revenue/Receipts audited FY 2021-22
1.	Formations	75 (main entities and regional/district offices)	5 (including PDMA (Hqs) & Rescue-1122 (Hqs) where major expenditure was incurred)	9.084	Nil

2.	<ul style="list-style-type: none"> Assignme nt Account SDAs Fund A/c (excluding FAP) 	1 Nil 1	1 - 1	Nil	Nil
3.	Authorities /Autonomous bodies etc. under the PAO	2	2	Nil	Nil
4.	Foreign Aided project (FAP) USAID Funded	1	1	0.713	Nil

1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 5,597.074 million have been raised pertaining to “Rescue-1122 (Hqs), PDMA and DDMUs / DCs at Swat and Orakazi. Recovery of Rs. 248.553 million has been pointed out in the audit observations. Summary of the audit observations classified by nature is as under:

Table II: Overview of Audit Observations

(Rs. in million)		
Sr. No	Classification	Amount
1.	Irregularities	318.967
A	HR / Internal Control Weaknesses	44.102
B	Procurement	274.865
2.	Financial Management	5,156.19
3.	Public Service Delivery / Performance	121.917

1.3 Brief Comments on the Status of Compliance with PAC Decision

The Directorate General Audit (CC&E) started auditing and reporting Relief and Rehabilitation Department of Khyber Pakhtunkhwa since financial year 2016-17. No Audit Report has been discussed in PAC meeting so far.

AUDIT PARAS

HR / Internal Control Weaknesses

1.4.1 Unauthorized appointment of contingent paid staff in PDMA – Rs. 44.102 million

According to Finance Department, Khyber Pakhtunkhwa Notification No. BO.I/FD/5-8/2017-18 dated 30.06.2017, a ban was imposed upon appointment of contingent paid staff. Further, according to para 10 of Finance Department Khyber Pakhtunkhwa letter No. BO.I/FD/5-8/2021-22/Austerity Measures dated 30.06.2021, contingent paid staff shall be engaged during financial year 2021-22, only after approval of the Finance Department.

Moreover, according to para (a) of Recruitment Policy for the Provincial Services, given at Establishment Code Khyber Pakhtunkhwa, recruitment to posts in BPS-16 and above as well as the posts of Assistant Sub Inspectors of Police, Naib Tehsildars, Zilladars and Sub-Engineers will continue to be made through the Public Service Commission.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa paid salary to one hundred and seventy (170) employees during financial year 2021-22 who were working on contingent basis.

During audit of PDMA (Complex Emergency Wing) for the Financial Year 2021-22, it was observed as under:

- i. Approval of Finance Department was not obtained and the staff was engaged on contingent basis in an un-authorized manner. **(Annexure-II)**
- ii. Contingent staff could only be hired on Class-IV positions, however, PDMA/CEW hired contingent staff on all key position from BS-1 to 18.
- iii. Details of hiring process, advertisement and selection of contingent paid staff were not available on record.
- iv. Staff working on same designations was drawing different salaries and fixation of pay of each post was not made on unified basis.
- v. An amount of Rs. 44.102 million on account of salaries of contingent staff was paid since inception, while during F.Y 2021-22, an amount of Rs. 11.286 million was paid on account of salaries/ wages of contingent staff. **(Annexure-III)**

Audit held that appointment of contingent staff without approval resulted in irregular expenditure. Further, due to non-availability of necessary details regarding advertisement and appointment of the staff, the expenditure on contingent paid staff remained un-verified. Similarly, the appointment of officers (other than Class-IV Staff) on contingent paid basis was irregular.

Initial audit observation was issued on 19.08.2022. The management replied that contingent staff was hired on monthly basis or 90 days under Section 15(A) of the NDMA Act, as the PDMA may appoint such officers, advisors, experts, consultant and employees as it may deem suitable. Difference in salaries was due to their appointment, experience and qualification. The Government of Khyber Pakhtunkhwa had regularized contingent staff under Khyber Pakhtunkhwa Regularization of Services in erstwhile Federally Administered Tribal Areas (FATA) Act, 2022.

The reply of the management was not satisfactory as the staff was engaged and retained on contingent basis in violation of instructions of Finance Department.

The Departmental Accounts Committee (DAC) meeting held on 01.12.2022, the department stated that complete detail/mechanism for regularization of contingent paid staff along with minutes of the meeting conducted for regularization of contingent paid staff was available and shared during verification. Audit was of the view that contingent paid staff was hired without approval of Finance Department, moreover the hiring process i.e. advertisement, experience, period and place of performance of duty was not available on record. Further, contingent paid staff could only be hired upto Class-IV, however PDMA hired the staff from BS-1 to 18 in officers cadres also which was not covered under the rules. DAC pended the para till next meeting.

Audit recommends that the matter may be referred to Finance Department for an appropriate decision on the issue.

(Para No.31 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

Procurement

1.4.2 Irregular procurement of Ambulances - Rs. 120.533 million

According to clause 13.4 (b) of the bidding document, the bidder should have an average annual turnover in the last five years equal to or more than the total bid price. Alternatively, the bidder should have successfully completed in the last five years any specific project having value equal to or higher than the total bid price. Further

according to clause 15 of the bidding document each bidder shall furnish, as part of his bid, a bid security equal to 2 % of the quoted value and any bid not accompanied by an acceptable bid security shall be rejected by the employer as non-responsive.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa incurred an expenditure amounting to Rs. 120.533 million during the financial year 2021-22 on procurement of 16 ambulances from M/s Toyota Frontier Motors, Peshawar. The tender was floated on 07.03.2020 and last date was 27.03.2020 which was extended upto 03.04.2020 through a corrigendum.

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed as under:

- i. M/s Toyota Frontier Motors Peshawar provided 2% bid security vide CDR dated 16.04.2020 after submission of bid. Hence, the bidder was non-responsive and not eligible for further evaluation as bid security was not provided along with bid up to 03.04.2020.
- ii. M/s Toyota Frontier Motors Peshawar submitted its bid on 16.04.2020, whereas the last date for submission of bid was 03.04.2020. This indicated that the bidding process was not fair and transparent.
- iii. It was a mandatory requirement to provide average annual turnover during last five years and turnover should be equal or more than the bid price, however, the bidder did not provide the same along with bidding documents.
- iv. PEC registration certificate in the category of C-6 or above was not provided by the bidder with the bidding documents but complete 25 marks were awarded to the bidder.

Audit held that procurement in violation of rules was irregular and deprived the government from having competitive rates for the procurement.

Initial audit observation was issued on 16.08.2022. The management replied that the date of extension was advertised and accordingly the CDR was provided with bid documents. Moreover, the annual turnover for 05 years was attached in other file mistakenly. As the principal M/s Indus Motors was the only authorized importer/assemblers of Toyota vehicles in Pakistan, therefore, M/s Toyota Frontier Motors (authorized by M/s Indus Motors) participated & declared successful bidder.

The reply of the management was not satisfactory as corrigendum for extension up to 17.04.2020 was published only in one newspaper instead of three. The annual turnover was not submitted by the bidder as part of its technical proposal. Moreover, the bid was accepted without obtaining PEC registration certificate in category C-6 and relevant work experience.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum directed the department to take up the matter regarding non-publishing of corrigendum in three newspapers with PID. Moreover, audited financial statements of previous 03 years and average annual turnover, PEC certificate and complete record of work experience etc. should be provided to Audit authorities for verification.

Audit recommends implementation of the DAC decision.

(Para No.22 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.3 Irregular procurement for fabrication of three (03) mines rescue vehicles - Rs. 69.000 million

According to Rule (10) & (11) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, the procuring entity shall engage in open competitive bidding, if the cost of the object to be procured is more than Rs. 2.5 million and shall advertised in print media, appearing in at least one national English and one Urdu daily newspaper with nationwide circulation along with advertising the same on the procuring entity's website and Authority's website, respectively. Further, according to Rule 12, bid security shall be kept sealed in the financial proposal. In case of two stage two envelopes the bidder shall, in addition, keep an affidavit in the technical proposal stating that a bid security amounting to 2,3,4 or 5 percent, as may be the case without indicating the figure in the letter, has been placed in the financial proposal or bid. Otherwise, the technical proposal will be considered non-responsive and will be returned to the bidder after being examined by the procurement committee.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa made procurement on account of fabrication of 03 mines rescue vehicles from M/s Colibrative Heavy Industries Pvt. Ltd. at a cost of Rs. 69.000 million during the financial year 2021-22. The tender was floated on newspapers "Jidat", "Maidan" and "Mashriq" on 14.08.2021 and last date for submission of bid was 03.09.2021. M/s

Colibrative Heavy Industries Pvt. Ltd. was single bidder and work was awarded to it being technically qualified.

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed as under:

- i. The tender was not floated in one English newspaper. Further, it was not confirmed whether the above three newspapers were National Urdu Dailies.
- ii. The proof of floating tender on the procuring entity's website and Authority's website was not available on record.
- iii. No rate analysis and market survey was made to ascertain the reasonability of rates quoted by the single bidder.
- iv. The last date of bid opening was 03.09.2021, whereas, CDR for bid security were dated 31.03.2021 (earlier than advertisement date).
- v. No record was available about the tender opening meeting and minutes of the meeting duly signed by all members.
- vi. The bid was accepted despite the fact that PEC certificate of the bidder was not valid at the time of evaluation, as the same had expired on 30.06.2021.
- vii. Five (5) marks were given for mobile workshop station at Peshawar, however, no affidavit on stamp paper was submitted by bidder and confirmation of the same was also not made by the management.

Audit held that procurement in violation of rules was irregular and tantamount to mis-procurement.

Initial audit observation was issued on 16.08.2022. The management replied that as per Government policy, the advertisement was submitted to Director Information, Khyber Pakhtunkhwa, for publication in print media. The opportunity was also advertised on the Rescue 1122 & authority's website. The bid security was attached with some other tender application which was now attached. Further, PEC certificate was valid at the time of opening of bids. The affidavit for mobile workshop was erroneously placed in other file and had now been attached.

The reply of the management was not satisfactory as advertisement was floated in violation of KPPRA rules. Proof of advertisement on website was not provided. Moreover, the contention of the management regarding date of bid security of earlier date could not be accepted. PEC certificate was not valid at the time of bid evaluation and affidavit of mobile workshop was also not available with technical bid proposal.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum decided that relevant record regarding bid security of the supplier, previous contracts along with bid securities, performance guarantees and PEC certificate should be provided to Audit for verification. Further, letter should be written to the PID with regard to publishing tender in violation of KPPRA rules.

Audit recommends implementation of the DAC decision.

(Para No.42 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.4 Irregular procurement for fabrication of 16 Ambulances – Rs. 44.520 million

According to bidding documents, the bidder not complying with mandatory requirement, shall not be eligible for further evaluation and shall be declared non-responsive. Further, total 100 marks were fixed for technical evaluation and passing marks were 70 percent and the bidder securing less than 70 % marks shall be declared technically non-responsive.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa incurred an expenditure amounting of Rs. 44.520 million on fabrication of 16 Ambulances during the financial year 2021-22. Three (03) firms participated in the bidding process and all were declared technically responsive by securing 100 out of 100 marks. The contract was awarded to M/s A-Tech International being the lowest evaluated bidder and work order was issued on 21.04.2022.

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed as under:

- i. The bidders were required to submit a certificate of incorporation of the company as a mandatory requirement. However, the successful bidder (M/s A-Tech International) to whom the work was awarded had not submitted certificate of incorporation of its joint venture partner i.e. M/s Response Vehicle, which was to perform the fabrication work.
- ii. M/s Response Vehicle was technically qualified despite the fact that PEC certificate was not provided along with bidding document
- iii. The JV agreement between M/s A-Tech International and M/s Response Vehicle was not valid at the time of submission of bid.

- iv. The bidders were required to provide verified annual audited financial statement of last 3 years. However, the successful bidder provided the financial statements for only last two years.
- v. The bidders were required to have an average annual turnover in last 03 years equal to or more than the total bid price. However, the successful bidder provided audited financial statements of only two years and thus the total of last three years could not be ascertained.
- vi. Complete 30 marks were given to the successful bidder despite the fact that detailed technical evaluation of the required and offered specifications was not made by the evaluation committee.
- vii. Complete 30 marks were awarded to the successful bidder on a simple certificate without any verification that JV partner had delivered /supplied more than 100 units in last 03 years.

Audit held that the bidder M/s A-Tech International JV was selected in violation of procurement rules and essential conditions of bidding documents, hence the procurement was irregular.

Initial audit observation was issued on 16.08.2022. The management replied that condition for valid PEC certificate for category C-6 and above was not included in bidding document. The detailed specifications were duly signed which ensured that the bidder would comply with the specifications.

The reply of the management was not satisfactory because the successful bidder lacked the required experience as stated in bidding documents. The bidder provided audited financial statements for the F.Y 2021-22 which were irrelevant keeping in view the submission date i.e. 03.03.2022. Moreover, the bidder had not provided evidence of past experience in shape of contract agreements/work orders.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum decided that administrative department should examine the matter and outcome be shared with Audit authorities.

Audit recommends implementation of the DAC decision.

(Para No.8 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.5 Irregular award of Contract in violation of Public Procurement Rules - Rs. 33.886 million

According to Rule 6(1) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000.

PDMA Khyber Pakhtunkhwa devised a payment mechanism to disburse grants and other allied facilities to the Temporary Displaced Persons (TDPs) and other beneficiaries. Accordingly, PDMA awarded a contract to M/s Mobilink for disbursement of funds to TDPs and beneficiaries @ 1% of transaction amount per beneficiary.

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the department disbursed an amount of Rs. 33.886 million to the TDPs on account of monthly ration and transfer grant. The amount charged by M/s Mobilink as commission was one percent (1%) of disbursed amount i.e. Rs. 33.886 million. (**Annexure-IV**)

Audit observed that the contract was awarded to M/s Mobilink without open competitive bidding. No tender was floated to ensure transparent, free and fair competition in clear violation of procurement rules.

It was also observed that no system was devised and no timelines were fixed with M/s Mobilink for disbursement of amount to the each individual TDPs.

Audit held that the procurement of services in violation of procurement rules was irregular. Audit had raised this issue in previous audit reports also (Para 1.2.3 of Audit Report 2016-17 and Para 1.4.18 of AR 2021-22), however the management had not taken any corrective measures.

Initial audit observation was issued to the management on 19.08.2022. The management replied that in 2015, five major cellular companies were providing branchless banking services whose operational and financial proposals were solicited directly instead of advertising in print media. PDMA had made an understanding with the Mobilink Bank that undisbursed amount will be reversed to PDMA account after 60 days from the date of signing cheque.

The reply of the management was not satisfactory as the arrangement made with company was a clear violation of Public Procurement Rules. Moreover, the delay in disbursements should be worked out by PDMA for imposition of penalty.

Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. DAC directed to provide complete record of open bidding and award of contract as per KPPRA Rules with mechanism for disbursement of amount before next DAC meeting.

Audit recommends that the management may conduct a fact finding inquiry and share outcome with Audit authorities.

(Para No.46 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.6 Splitting of expenditure to avoid open competitive bidding - Rs. 6.926 million

According to Rule 6(1) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000.

Further, according to Rule 30 & 31, each procuring entity shall plan its procurements with due consideration to transparency, economy, efficiency and timeliness, and shall ensure equal opportunities to all prospective bidders in accordance with section 22 of the Act..

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa incurred an expenditure amounting to Rs. 6.926 million on procurement of tyres from different vendors during the financial year 2021-22. (**Annexure-V**)

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that expenditure was incurred in piecemeal by avoiding open tendering process and fair competition.

Audit held that splitting of expenditure to avoid open tendering was violation of procurement rules.

Initial audit observation was issued on 16.08.2022. The management replied that quarterly releases of budget compelled the districts to make purchases on need basis as specialized rescue vehicles could not go off road waiting for budget release.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum decided that the department should prepare annual procurement plan and proceed accordingly to avoid splitting of expenditure.

Audit recommends that management may not split the expenditure and make procurements through open tendering as provided in the public procurement rules.

(Para No.21 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

Financial Management

1.4.7 Unverified and non-reconciled disbursement of funds to Temporarily Displaced Persons (TDPs) - Rs. 3.388 billion

According to para 7 (Reporting and Reconciliation) of the Proposal for ‘CNIC Based Aid Disbursement to Internally Displaced Persons’, the bank will ensure that reporting and reconciliation along with complaint management process will be established to provide complete and transparent service to the Disaster Management Authority.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa disbursed funds amounting to Rs. 3.388 billion to Temporary Displaced Persons (TDPs) on account of monthly cash grants through M/s Mobilink Microfinance Bank Limited on the basis of 1% commission charges.

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed as under:

- i. PDMA disbursed huge funds to TDPs through M/s Mobilink Micro Finance Bank Limited, however, verification, reconciliation and authentication of the disbursements was not made at any level.
- ii. Disbursements related to Return Cash Grant (RCG), Return Transport Allowance (RTA), Monthly Cash Grant (MCG) and Monthly Ration Allowance (MRA) released since 2014 through Jazz / Mobilink were not verified and reconciled. The matter was taken up by the PDMA with M/s Mobilink Micro Finance Bank Limited on 04.08.2021, 23.08.2020 and 23.09.2021, however the reconciliation was not made and the disbursements to TDPs remained un-verified.
- iii. Necessary details like CNIC, father’s name, address, domicile were not available on record to establish identity of a recipient of the monetary grant.

Audit held that non-verification and non-reconciliation of disbursements made to TDPs over the years was a serious lapse. Moreover, in absence of a robust system of monitoring and check and balance, there was inherent risk of delays in disbursements, misappropriation, unauthorized withdrawals and bank errors etc.

Initial audit observation was issued on 19.08.2022. The management replied that PDMA released funds along with data of TDPs to the Mobilink Microfinance bank. Due to heavy volume, all the data/record was being shared with the company through email from the MIS System maintained by CEW PDMA. All record of TPDs like CNIC, name, amount collected, retailer information, date and time were readily available in MIS System.

The reply of the management was not satisfactory as there was no mechanism in place to verify and reconcile the disbursements. The letters of PDMA indicating the same were available on record.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. The department provided bank statement of M/s Mobilink Microfinance Bank Ltd, however, reconciled figures were not provided. DAC directed to provide reconciliation statement with M/s Mobilink Microfinance Bank Ltd before next DAC.

Audit recommends that the PDMA may carry out a detailed verification and reconciliation exercise in respect of all disbursements made through M/s Mobilink since inception and share outcome with Audit authorities.

(Para No.47 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.8 Non-obtaining of vouched accounts from spending departments - Rs. 828.017 million

According to para 213 (5) of General Financial Rules Vol-I, 'Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them'.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa released/transferred an amount of Rs. 828.017 million to C&W department Khyber Pakhtunkhwa and Deputy Commissioners for acquisition of land and civil works during the financial year 2021-22. (**Annexure-VI**)

During audit of Rescue-1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that vouched accounts, payment vouchers and allied record

in respect of releases were not obtained from the respective departments. Moreover, reconciliation with the departments was also not carried out to ascertain the total amount utilized and unspent balances, if any, for return to Rescue 1122.

Audit held that non-obtaining of vouched accounts was not justified and violation of rules. In absence of vouched accounts and non-reconciliation of expenditure, the expenditure incurred by the department concerned could not be verified.

Initial audit observation was issued on 16.08.2022. The management replied that the departments concerned had been approached to submit the vouched/ adjustment accounts. As soon the same was received at their end it would be shared with Audit.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum directed to obtain vouched accounts from departments concerned and examine/verify to ascertain that amount was spent as per rules and regulations and un-spent amount, if any, be recovered and adjusted accordingly.

Audit recommends that the vouched accounts may be obtained from the departments concerned and the same be got verified by Rescue 1122 and adjusted accordingly.

(Para No.03 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.9 Huge variation in figures of bank account and cash book balances – Rs. 486.058 million

According to Rule 5(10) of Cash Management and Treasury Single Account Rules 2020, expenses shall be reconciled with bank statement issued by SBP or its agents. Further, according to para 3(viii) of Finance Department of Khyber Pakhtunkhwa letter No.2/3(F/L)FD/2019-20/Vol-XIII dated 03.02.2020, quarterly and annual reconciliation of the designated bank accounts shall be carried out with respective section of Finance Department and next tranche shall only be released once utilization status of the previous quarterly released amount is found satisfactory.

District Disaster Management Authority (DDMA) Swat maintained a bank account No. 013200390004 (Account Title: Deputy Commissioner Swat) in the Bank of Khyber with a closing balance of Rs. 563.566 million as on 30.06.2022.

During audit of DDMA Swat for the financial year 2021-22, it was observed that that there was a significant difference of Rs. 486.058 million between the bank

account and the Cash Books balances maintained for Relief and Covid-19 activities. **(Annexure-VII)**

Audit held that variation in cash book balances and bank account balances was not justified leading to chances of leakage of public funds.

Initial audit observation was issued on 30.08.2022. The management replied that DDMA Swat was maintaining a bank account in The Bank of Khyber with a closing balance of Rs.563.566 million. The said account was a joint account having all types of funds. The reconciliation had already been made with bank on monthly basis and no irregularity had been made and there was no chance of unauthorized withdrawal.

The reply of the management was not satisfactory as the management was not able to correct the variation in figures and no reconciliation was carried out to come up with proper figures of expenditure.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. DAC directed to prepare proper reconciliation statement and submit to Audit within two weeks.

Audit recommends implementation of the DAC decision.

(Para No. 2 of AIR 2021-22 DDMA Swat)

1.4.10 Non-recovery of GST and Income Tax from suppliers - Rs. 227.749 million

According to Sales Tax Act 1990, a registered person making a taxable supply shall issue a serially numbered tax invoice at the time of supply of goods containing (a) name, address and registration number of the supplier. Further, According to SRO Notification No. S.R.O. 660(I)/2007 dated 30th June, 2007 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.

In addition, according to Section 153(1)(a) of Income Tax Ordinance, 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person shall, at the time of making the payment deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part III of the First Schedule.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa procured vehicles on pre-receipts bills by making advance payments of Rs. 1,354.830 million to the suppliers.

During performance audit of Rescue 1122 Khyber Pakhtunkhwa for the audit year 2020-21, it was observed that suppliers did not provided the GST invoices however, the GST was charged in claims. It was further observed that in number of cases the department had not deducted or less deducted the Income Tax. **(Annexure-VIII)**

Audit held that non-provision of GST invoices and non-deduction of Income Tax as specified resulted in loss to government revenues.

The observation was issued on 22.02.2022. The management replied that correspondence was being initiated for depositing the required less deducted amount.

DAC meeting was not convened by the PAO till finalization of this report despite repeated requests. Last reminder was issued on 01.02.2023.

Audit recommends that GST and Income Tax amounting to Rs. 227.749 million may be recovered from the suppliers and deposited into government treasury.

(Para No. 4.2.1 of Performance Audit Report on KP Emergency Rescue Services AY 2020-21)

1.4.11 Non-return of unspent balance of Covid-19 funds held by DDMA Swat - Rs. 52.182 million

According to letter No. PDMA/I-T/2021-22 dated 01.06.2022, PDMA Khyber Pakhtunkhwa requested Deputy Commissioner / DDMA Swat to surrender the balance amount of Covid-19 after completion of all codal formalities as Covid-19 related expenditure now rests with the Health Department.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa released an amount of Rs. 60.00 million to District Disaster Management Authority (DDMA) / Deputy Commissioner Swat to deal with Covid -19 pandemic.

During audit of DDMA Swat for the financial year 2021-22, it was observed that the DDMA had not returned the unspent balances amounting to Rs. 52.182 million as on 30.06.2022 as per cash book for Covid-19 funds.

Audit held that non-returning of unspent balances of Covid-19 funds was violation of rules and irregular.

Initial audit observation was issued on 30.08.2022. The management replied that the amount lying in the account was not returned due to 4th wave of Covid-19 and the Provincial Government had already been requested to authorize DDMA for conversion of Covid-19 fund to PLS mode.

The reply was not satisfactory as the unspent funds were required to be surrendered to the government.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. The forum directed to return the unspent balance of Covid-19 immediately to PDMA under intimation to Audit.

Audit recommends that the unspent amount may be returned by the DDMA to PDMA for surrendering to the government.

(Para No. 4 of AIR 2021-22 DDMA Swat)

1.4.12 Irregular payments after closure of CLCP Program - Rs. 32.549 million

According to Para 1 of Letter No.607/IDPs/GS/(plan)-NFH3FC dated 06.01.2022, issued by Temporary Dislocated Persons Management and Rehab Secretariat, Peshawar, the Citizen Losses Compensation Program (CLCP) is required to be closed in all newly merged tribal districts by 30.01.2022 and no CLCP claim will be entertained after this date.”

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa made payments from the Citizen Losses Compensation Program (CLCP) amounting to Rs. 32.549 million after 30.01.2022. (**Annexure-IX**)

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that payment of Rs. 32.549 million on account of salary and operational expenditure, through CLCP was made after closure of the program.

Audit held that the payment after closure of CLCP was unjustified and irregular.

Initial audit observation was issued on 19.08.2022. The management replied that CLCP program extension was granted by Provincial Cabinet.

The Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. The department provided a copy of the minutes of the meeting duly approved by the Provincial Cabinet wherein the CLCP program was revised. DAC

directed to provide formal extension of the CLCP program before next DAC meeting for consideration and ascertaining the status of CPLC payments after closure period.

Audit recommends implementation of the DAC decision.

(Para No.35 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.13 Irregular cash payments to PDMA staff at TDPs camp – Rs 27.121 million

According to Para 4.3.1.1 of Accounting Policies and Procedures Manual, all expenditures apart from inter-government transfers, certain salaries & pension payments, GP Fund payments and those met from imprest account, will be paid through cheque.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa (Complex Emergency Wing) expended an amount of Rs. 4,028.657 million on expenses related to Temporary Displaced Persons (TDPs) during F.Y 2021-22.

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that payment amounting to Rs. 27.121 million was made to different officers of PDMA on account of miscellaneous expenditure.

It was also observed that the payments were made to the PDMA staff in cash which was a clear violation of rules. (**Annexure-X**)

Audit held that amount paid to PDMA employees relating to expenditure for Temporary Displace Persons (TDPs) Camp Bakka Khel was against instructions of the Finance Department and fiscal discipline. The chances of misappropriation and fraud exist due to the inherent high risk of cash transactions through employees.

Initial audit observation was issued on 19.08.2022. The management replied that Complex Emergencies Wing PDMA dealt with matters related to TDPs of Tribal Districts. It was very difficult to manage the day to day expenditure of such a huge camp. In this regard opening of an account in the name of Camp incharge Bakka Khel was under process.

The reply of the management was not satisfactory as the amount paid to PDMA employees on account of miscellaneous expenditure at TDPs Camp was against the clear instructions of Finance Department and all payments were required to be made directly to the vendors through cross cheques.

The Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. The forum directed to regularize the expenditure from Finance Department and share the outcome with Audit authorities.

Audit recommends implementation of DAC decision. Besides, in future all payments may be made directly to the suppliers through cross cheque instrument.

(Para No.30 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.14 Loss due to non-conversion of current account into PLS saving account – Rs. 25.770 million

According to para 3(ix) of Finance Department of Khyber Pakhtunkhwa letter No.2/3(F/L)FD/2019-20/Vol-XIII dated 03.02.2020, in case of current account, the same be converted to PLS mode.

District Disaster Management Authority (DDMA) Swat maintained a current bank account No. 013200390004 (Account Title: Deputy Commissioner Swat) in Bank of Khyber. The opening and closing balances for the FY 2020-21 were Rs.172.706 million and Rs. 563.566 million respectively.

During audit of DDMA Swat for the financial year 2021-22, it was observed that the current bank account was not converted into Profit and Loss Sharing (PLS) account in violation of Finance Department instructions. (**Annexure-XI**)

Audit held that due to non-conversion of current bank account into PLS mode, the public exchequer sustained a loss of Rs. 25.770 million.

Initial audit observation was issued on 30.08.2022. The management replied that DDMA Swat had already requested the Finance Department Khyber Pakhtunkhwa to authorize this office to convert the current account into PLS account. The current account would be converted into PLS account upon authorization from Finance Department.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. DAC directed to pursue the case with Finance Department and outcome be shared with audit.

Audit recommends that management may convert the current bank accounts into PLS mode to avoid further loss, besides recovery of already committed loss from the concerned.

(Para No. 3 of AIR 2021-22 DDMA Swat)

1.4.15 Irregular expenditure on repair of vehicles - Rs. 23.776 million

According to Rule 6(1) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, the procuring entity shall use open competitive bidding as the principal method of procurement for the procurement of goods over the value of Rs. 100,000. Further, according to Rule 31(A), a procuring entity may procure goods, services or works through framework contract in order to ensure uniformity in the procurement. The procuring entity shall adopt any of the methods of procurement mentioned in these rules for purposes of entering into a framework contract.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa incurred an expenditure amounting to Rs. 23.776 million on repair of vehicles from different vendors during the financial year 2021-22.

Details are as under:

(Rs. in
million)

Sr. No.	Particulars	PR Code	Amount
1.	Regular Rescue 1122 HQ expenditure	4977	1.358
2.	Development expenditure through ADP schemes	5734, 5573	22.418
Total			23.776

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the expenditure was splited and incurred in piecemeal to avoid open competitive bidding process. Further, pre-qualification of auto repair workshops and framework contracts was also not made.

Audit held that incurrence of expenditure in violation of procurement rules was irregular and resulted into non-transparent procurement.

Initial audit observation was on 16.08.2022. The management replied that the amount in question was paid by different Districts for different repair works within the limits as allowed by KPPRA Rules.

Reply of the management was not satisfactory as all procurements were made in piecemeal to avoid tender process as per public procurement rules.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum decided that administrative department may look into the matter and outcome should be shared with audit authorities.

Audit recommends implementation of the DAC decision.

(Para No.31 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.16 Unverified payments to affectees in absence of Actual Payment Receipts (APRs) / Acquaintance Rolls – Rs. 15.053 million

According to Deputy Commissioner Swat letter No.29997/DC/Dev/NC dated 17.11.2020, addressed to Assistant Commissioners, after completing all the codal formalities the acquaintance roll / Actual Payment Receipts (APRs) along with copies of CNIC duly stamped / attested in triplicate may be sent to DC office for further necessary action / audit purpose.

District Disaster Management Authority (DDMA) / DC Swat received funds from Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa for distribution to affected people directly or through Assistant Commissioners and Tehsildars.

During audit of DDMA Swat for the financial year 2021-22, it was observed that funds amounting to Rs. 15.053 million were released to Assistant Commissioner Bahrain and Matta, however, record and proof of receipt of funds by the beneficiaries (APRs and Acquaintance Rolls) were not available to authenticate the actual payments made to affectees. (**Annexure-XII**)

Audit held that non-obtaining of APRs / Acquaintance Rolls was not justified and actual payments made to the affectees remained unverified.

Initial audit observation was issued on 30.08.2022. The management replied that the Assistant Commissioner concerned had strictly been directed to furnish the requisite APRs/acquittance rolls within two days.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. The department provided the record related to some APR's against the

expenditure mentioned in audit para. The DAC directed to prepare detailed statement against the expenditure mentioned in audit para and submit to Audit within two weeks.

Audit recommends implementation of the DAC decision.

(Para No. 11 of AIR 2021-22 DDMA Swat)

1.4.17 Un-verified payments to legal heirs of affected families on account of death compensation– Rs. 12.300 million

According to Rule 61 of Treasury Rules, a complete record of cash transactions and book transfers relating to the district treasury, including those of sub-treasuries within its jurisdiction will be kept in the Accountant's cash book. Every item received or paid as well as all adjustments by transfer should be entered in the cash book.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa released an amount of Rs. 12.300 million on 30.10.2019 to Deputy Commissioner Orakzai for compensation to the legal heirs of civilian victim injured / died in the bomb blast on 23.11.2018 at Kalaya Bazar, Orakzai. At the time of release of funds, the PDMA had requested DC Orakzai to share the vouched account for audit and record.

During audit of District Disaster Management Authority (DDMA) / DC Orakzai for the financial year 2021-22, it was observed that the cheque amounting to Rs. 12.300 million issued in favour of the Deputy Commissioner Orakzai was not credited in the bank account maintained at NBP. It was also observed that the receipt and payment of this amount was not entered in the cash book.

Audit held that non-availability of record of receipt and payment of the funds released to DDMA was not justified as the government funds meant for compensation of affectees were put at risk of misappropriation and misuse.

Initial audit observation was issued on 02.09.2022. The management replied that due to non-availability of separate account for CVSF, the amount was deposited in other accounts on emergent basis to compensate the legal heirs of affected families. However, the instructions had been noted for strict compliance in future.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. The forum directed that the amount mentioned in audit para may be re-checked and bank statement, cash book and APR's may be provided to Audit for verification within a week time.

Audit recommends implementation of the DAC decision.

(Para No. 11 of AIR 2021-22 DDMA Orakzai)

1.4.18 Non-maintenance of separate accounts and cash books for relief activities - Rs. 10.560 million

PDMA vide letter No. PDMA/Accounts/4-1/2019 dated 21.07.2020, issued instructions not to mix the relief related funds with other funds and a separate Cash Book must be maintained as per PDMA Rules of Business.

District Disaster Management Authority (DDMA), Orakzai maintained an account No. 3100836685 in the National Bank of Pakistan for Covid-19 Relief activities.

During audit of DDMA Orakzai for the financial year 2021-22, it was observed that funds amounting to Rs. 10.560 million were received for relief activities, however, the DDMA did not maintain a separate cash book for recording the expenditure made from the funds.

Audit held that non-maintenance of separate cash books for relief funds was unjustified and violation of PDMA instructions leading to non-reconciliation of regular and relief activities expenditures.

Initial audit observation was issued on 02.09.2022. The management replied that expenditure of Rs. 10.560 million was incurred for installation of CCTV Cameras in sensitive polling stations during Provincial Assembly Election-2019.

The reply of management was not satisfactory as separate cash book was required to be maintained for the expenditure incurred out of the relief funds.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. The forum directed to prepare separate cash book for relief activities and share the outcome with Audit.

Audit recommends that the management may prepare and maintain separate record and cash books for the relief funds provided by PDMA.

(Para No. 10 of AIR 2021-22 DDMA Orakzai)

1.4.19 Non-deduction of Income Tax from supplier - Rs. 9.575 million

According to Section 153(1)(a) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of

advance to a resident person shall, at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part III of the First Schedule.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa awarded a contract for refabrication/refurbishing of ambulances to M/s Ahmed Medix (Pvt) Limited and made payment of Rs. 239.375 million during financial year 2021-22.

Details are as under:

(Rs. in million)

Sr. No	Bill No and Date	Amount	Income Tax not deducted @ 4%
1.	121-- 14.01.2022	76.600	3.064
2.	122 --14.01.2022	76.600	3.064
3.	123--14.01.2022	86.175	3.447
Total		239.375	9.575

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that Income Tax @ 4% amounting to Rs. 9.575 million was not deducted while making payments.

It was further observed that the supplier had not provided any evidence showing that the goods supplied were manufactured by the vendor itself.

Audit held that non-deduction of Income Tax from the supplier resulted in loss to government exchequer.

The observation was issued on 16.08.2022. The management replied that contract was awarded for refurbishing of ambulances for referral patients as a single composite unit where different articles, material components were installed or prepared to be used and same were covered under clause 7 sub-section (iv) of Section 153 of Income Tax Ordinance, 2001.

The reply of the management was not satisfactory as the exemption was granted for items manufactured by the supplier and not for the items supplied from open market.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum decided that administrative department should take up the matter with FBR by mentioning clear position as stated in the audit para.

Audit recommends that due Income Tax amount may be recovered from the contractor and deposited into treasury.

(Para No.37 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.20 Loss due to non-recovery of Sales Tax and Income Tax from service provider - Rs. 8.469 million

According to the 'Taxable Services' defined in Second Schedule of Khyber Pakhtunkhwa Sales Tax on Services Act, 2022, the banks or banking companies shall be liable to pay tax @ 15 % for the services provided or rendered.

Further, according to Section 153(1)(b) of Income Tax Ordinance 2001, on the execution of a contract, including contract signed by a sportsperson but not including a contract for the sale of goods or the rendering of or providing services, shall, at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part III of the First Schedule, which is 10% in case of rendering or providing of services.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa executed contracts with Waseela Microfinance Bank Limited @ 1 % service charges of the transaction amount for disbursement of Monthly Cash Grant and Monthly Ration Allowance to Temporarily Displaced Persons (TDPs). Accordingly, funds amounting to Rs. 3,387.662 million were transferred to Waseela Microfinance Bank Limited for disbursement to TDPs.

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that PDMA did not withhold / recovered Sales Tax amounting Rs. 5.081 million and Income Tax amounting to Rs. 3.388 million from the service provider. **(Annexure-XIII)**

Audit held that the non-recovery of Sales Tax and Income Tax resulted in loss to government revenues.

Initial audit observation was issued on 19.08.2022. The management replied that funds were transferred to the Director Complex Emergencies Wing, PDMA. The payment was not made to the vendor, contractor or supplier from whom income tax was to be deducted. Further, FBR accepted PDMA stance that no tax was applied on fund transferred to the bank account of Director Complex Emergencies Wing for onward disbursement to the TDPs.

The reply of the management was not satisfactory as PDMA being withholding agent was required to recover the amount of taxes from the service provider who had earned profit in shape of commission. Moreover, the matter of sales tax on service pertained to Khyber Pakhtunkhwa Revenue Authority and not FBR.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. The department shared the agreement copy with the service provider, FBR letter and funds transferred to Director (CEW) and PDMA account maintained with Mobilink Microfinance. It was apprised that from the said account the funds were transferred to beneficiaries and upon disbursement of funds, the service provider charged commission fee. Audit was of the view that complete details of the transactions were not provided during audit and verification of record to ascertain the position of deduction of Income Tax. Further, being withholding agent it was the responsibility of PDMA to recover the amount of Sales Tax and Income Tax. DAC pended the para till next meeting.

Audit recommends that PDMA may review all transactions and payments related to TDPs and work out the entire amount of commission charged by the service provider and accordingly recover Sales Tax and Income Tax and deposit into government treasury.

(Paras No.40 & 44 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.21 Irregular payment of compensation to the affectees through cash – Rs. 3.182 million

According to Khyber Pakhtunkhwa Provincial Disaster Management Authority Relief Compensation Regulations 2019, the District Disaster Management Unit (DDMU) in each district shall be the sanctioning authority for all claims of compensations based on the assessment by claim assessment committee. The paying authority may make payment by way of electronic mode i.e. ATM, cellular company outlet or manual payment like bank draft/pay order payee's account cheque.

Further, according to Para 9.2.1.1 of Accounting Policies and Procedures Manual (APPM), each self-accounting entity is responsible for all aspects of its own financial transactions from budgetary control, approval, certification, authorization through to recording, reconciliation reporting and monitoring of transactions.

District Disaster Management Authority (DDMA) / DC Swat and Orakzai paid an amount of Rs. 3.182 million to the affectees on account of Covid-19 pandemic and Monsoon relief through concerned Assistant Commissioners during financial year 2021-22.

During audit of DDMA, Swat and Orakzai for the financial year 2021-22, it was observed that the amounts (Rs. 2.053 and Rs. 1.129 million respectively) were reflected as cash withdrawn in the bank statements which indicated that the payment was not made to the affectees through cross cheques. **(Annexure-XIV)**

Audit held that payment to affectees through cash/open cheques was violation of the prescribed procedure and is likely to lead to possibility of payment to irrelevant person and less payment etc.

Initial audit observation was issued on 30.08.2022 and 02.09.2022. The management replied that DDMA, Swat paid an amount of Rs. 2.053 million to the Assistant Commissioners in Districts for further payment for relief activities through cross cheques and no open cheque had been issued to the Assistant Commissioners. The management of DDMA Orakzai replied that an amount of Rs.1.129 million was paid in cash during extreme Covid-19 emergency as most of the beneficiaries were non-locals Pakistanies and had no bank accounts.

The reply of the management was not satisfactory as payment to the affectees in cash was not justified.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. The DAC directed to provide the detail of cheques mentioned in Audit Para.

Audit recommends that the matter may be probed through a fact finding inquiry and outcomes be shared with Audit authorities. Moreover, all payment may also be made to the affectees and beneficiaries directly through cross cheques only.

(Para No. 5 of AIR 2021-22 DDMA Swat)

1.4.22 Un-authorized transfer of funds from Assignment Accounts – Rs. 3.069 million

According to Para 3(iii) of revised procedure for operation of Assignment Accounts of Federal Government (local currency) issued by the Finance Department of Khyber Pakhtunkhwa vide letter No.5/139(F/L)/FD/2019/Vol-III dated 07.05.2019, Cheque(s) will not be drawn for deposit into chest or any bank account maintained by the entity. A certificate to this effect will be recorded on the Schedule of Payment.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa executed a project through PC-I titled “Strengthening of Provincial Disaster Management Authority (PDMA), Khyber Pakhtunkhwa”. The project was operated through an Assignment Account No. 3861168966517 maintained with the National Bank of Pakistan (NBP), Peshawar. Similarly for “Relief”, there was another Assignment Account number 4038818465 in NBP.

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that at the closing time of project and the financial year i.e. on 30.06.2022, the project had a balance of Rs. 0.486 million left in the account. The said balance was transferred from assignment account to the designated account No. 3004200356 maintained in the NBP, Civil Secretariat, Peshawar. Similarly, an amount of Rs. 2.583 million was also transferred from the Assignment Account No.4038818465 to the said Designated Account on 13.05.2022.

Audit held that transfer of funds from assignment account to the designated account was a clear violation of the revised procedures issued by the Finance Department Khyber Pakhtunkhwa.

Initial audit observation was issued on 19.08.2022. The management replied that on 09th June 2022, the Finance Department Khyber Pakhtunkhwa had frozen the developmental budget of all Projects. To clear the pending liabilities of C&W Department, the fund was transferred to PDMF account and later on, after observing all codal formalities, the funds were transferred to C&W Department.

The reply of the management was not satisfactory as the transfer of funds from assignment account to the designated account was clear violation of the revised procedures issued by the Finance Department KP.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. The forum directed to verify the record within two weeks.

Audit recommends that matter may be taken up with Finance Department for further course of action and regularization. Besides the Finance Department and Accountant General Office may also strengthen existing internal controls to check unauthorized transfer of funds from assignment accounts.

(Para No.23 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.23 Non-deduction of Income Tax from M/s Colibrative Heavy Industries Pvt. Ltd. - Rs. 2.760 million

According to Section 153(1)(a) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person shall, at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division III of Part III of the First Schedule.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa concluded a contract with M/s Colibrative Heavy Industries Pvt. Ltd. for fabrication of 3 mines rescue vehicles and made payment of Rs. 69.000 million to supplier on 24.01.2022. FBR had granted exemption to supplier from tax deduction on supply of goods manufactured by it and the exemption was valid upto 31.08.2021.

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the management did not withheld Income Tax @ 4 % amounting to Rs. 2.760 million despite the fact that exemption to supplier was valid upto 31.08.2021 only. Even otherwise, there was no record showing that the goods supplied by the company were actually manufactured by it.

Audit held that non-deduction of Income Tax resulted in loss to the government exchequer.

Initial audit observation was issued on 16.08.2022. The management replied that the Income Tax was not deducted as the Income Tax exemption certificate was provided by the vendor.

The reply of the management was not satisfactory as the exemption certificate was valid up to 31.08.2021 only and management did not provide any proof that the goods supplied by the supplier were manufactured by the supplier itself.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum decided that administrative department to take up the matter with FBR by mentioning clear position as stated in the audit para.

Audit recommends that Income Tax may be recovered from the supplier and deposited into government treasury.

(Para No.12 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.24 Non-preparation of Annual Financial Statements by PDMA Khyber Pakhtunkhwa

According to Clause 11.4 of the Accounting Procedure for operation / utilization of the Provincial Disaster Management Fund of PDMA, the Annual Financial Statements will be prepared for the financial year by 31st August of each calendar year and submitted to the Director General Audit for the purpose of external audit.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa was required to prepare annual financial statements in order to disclose information about the financial position, performance and changes in financial position of the entity useful to a wide range of users and stakeholders.

During Audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that PDMA had not prepared Annual Financial Statements since inception of the organization.

Audit held that non-preparation of Annual Financial Statements was violation of Accounting Procedure of PDMA resulting into non-presentation of financial position and performance to the stakeholders.

Initial audit observation was issued on 02.09.2022. The management replied that preparation of Appropriation Accounts and Financial Statements i.e. Receipts & Payments and Assets & Liabilities of the expenditure made from provincial consolidated fund was the mandate of Accountant General Office.

The reply of the management was not satisfactory as the accounting procedure required PDMA to prepare annual financial statements.

The Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. The department provided the proof that Finance Department released

budget head wise rather than a single line. Therefore PDMA annual expenditure was booked by AG Office like other departments in appropriation account and Financial Statement under grant No.47. The DAC directed to take up the case with Finance Department for provision of one line budge so that preparation of Annual Financial Statement could be started.

Audit recommends implementation of the DAC decision.

(Para No.10 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

Public Service Delivery / Performance

1.4.25 Non-submission of monthly progress reports of compensation payments – Rs. 65.000 million

According to Regulation 11 of Khyber Pakhtunkhwa Provincial Disaster Management Authority Relief Compensation Regulations 2019, Deputy Commissioner will furnish status reports with regards to progress on payment of compensation to Provincial Disaster Management Authority once a month in normal times. However, in case of any emergency such reports will be furnished on daily basis on standard format.

Provincial Disaster Management Authority (PDMA), Khyber Pakhtunkhwa released Rs. 65.000 million to the District Disaster Management Authority (DDMA) / Deputy Commissioner Swat on account of relief funds during financial year, 2021-22. Similarly, DDMA Orakzai incurred an expenditure amounting to Rs. 8.882 million on account of monsoon / disaster relief activities during financial year, 2021-22.

During audit of DDMA, Swat and Orakzai for the financial year 2021-22, it was observed that the monthly progress reports regarding losses of life, injury, house, livestock and crops etc. were not submitted to PDMA as required.

Audit held that non-submission of specified reports related to compensation payments was not justified leading to non-verification of the payments by PDMA.

Audit observation was issued on 30.08.2022 and 02.09.2022. The management of DDMA Swat replied that Daily Situation Report (DSR) was circulated to all concerned including Incharge PEOC (PDMA) and all dead/injured/house damages etc. were reported therein as and when required. The management of DDMA Orakzai replied that the instructions mentioned in the above mentioned para had been noted for strict compliance.

The reply of the management of DDMA Swat was not satisfactory as monthly progress report had a different specimen as given in Appendix-VI of Regulation which was required to be furnished on monthly basis.

The Departmental Accounts Committee (DAC) meeting was held on 02.12.2022. The DAC directed to submit progress report on monthly basis.

Audit recommends that compensation payments made by DDMA's may be reported to PDMA through monthly progress reports on regular basis.

(Para No. 8 of AIR 2021-22 DDMA Swat)

1.4.26 Complete payment to supplier before commissioning / testing of equipment in violation of specified payment schedule - Rs. 23.400 million

According to Clause 9 of the bidding document, all payment to the supplier shall be made upon satisfactory completion of delivery as per schedule. 70% of the lump sum contract cost shall be made on submission of supply and installation/commissioning of all the goods and their acceptance through physical verification by the purchaser. 20% shall be made upon completion of the testing of the installation. 10% shall be made upon successful completion of all the projects and issuance of the completion certificate by the end user regarding its functioning.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa procured Ground Penetrating Radar with Drone from M/s A-Tech International at a total cost of Rs. 23.400 million during financial year 2021-22.

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that complete payment was made to the supplier despite the fact that the supplier had not installed/commissioned the item and operationalization / testing of the radar and drone was also not performed. It was also observed that the supplier did not provide relevant training to the employer's staff for running and maintenance of the equipment.

Audit held that making complete payment before installation, operationalization, testing and training in violation of the specified schedule of payment was not justified and irregular.

Initial audit observation was issued on 16.08.2022. The management replied that the training was arranged upon receiving penetrating radar & drone and inspection

was also made. The training certification and inspection report were available. The payment was released after training, testing and commissioning.

The reply of the management was not satisfactory as there was no evidence available on record regarding installation, commissioning, operationalization and testing of the equipment. Moreover, certificates from the end users were also not available.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum decided that the trained persons should again conduct physical verification and operationalization of the equipment and provide certificates and progress reports.

Audit recommends implementation of the DAC decision.

(Para No.10 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.27 Procurement without need assessment and payment to supplier in violation of terms of contract - Rs. 19.279 million

According to Clause 9 of the bidding document, all payment to the supplier shall be made upon satisfactory completion of delivery as per schedule. 70% of the lumpsum contract cost shall be made on submission of supply and installation/commissioning of all the goods and their acceptance through physical verification by the purchaser. 20% shall be made upon completion of the testing of the installation. 10% shall be made upon successful completion of all the projects and issuance of the completion certificate by the end user regarding its functioning. Further, according to bidding document and purchase order, the transportation and installation of generators in seven districts of Khyber Pakhtunkhwa was the responsibility of supplier.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa incurred an expenditure amounting to Rs. 19.279 million during the financial year 2021-22 on procurement of seven (07) generators (50 KVA) from M/s Iman Groups Islamabad.

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed as under:

- i. 20% payment was required to be made upon completion of the testing of the installation and 10% to be made upon successful completion of all the projects and issuance of the completion certificate by the end user regarding its

functioning. However, entire payment was released at the time of supply of equipment at Rescue Hqs before installation, testing and certificate of functioning from the end users.

- ii. Transportation and installation of generators in seven districts of Khyber Pakhtunkhwa was the responsibility of the supplier. However, the generators were supplied at Rescue 1122 Hqs at Peshawar.
- iii. The generators were delivered on 18.06.2021, however, the items were lying in the store unutilized. This state of affairs indicates that government money was expended merely to utilize the funds allocation without any procurement planning and need assessment.
- iv. One year warranty period had expired even before installation and utilization of the generators.

Audit held that incurrence of expenditure in violation of the provisions of contract agreement and release of payment before installation & testing was not justified and thus irregular.

Initial audit observation was issued on 16.08.2022. The management replied that Rescue 1122 building were under construction in different Districts of Khyber Pakhtunkhwa. The Generators were purchased keeping in view, the availability of funds and if not purchased, the funds would have to be surrendered. The Contractor had given undertaking for transportation & installation and two (02) years warranty as and when the buildings were ready for installation of generator.

The reply of management was not satisfactory as payment was made in violation of contract clauses. The equipment had lost its warranty period without being used. Further, undertaking provided by the supplier was only for installation and did not cover the transportation expenditure.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum directed the department to obtain undertaking from the vendor regarding free of cost transportation and installation of the generator at specified stations when required. Further, this practice should not be repeated in future as it put the government stakes at risk.

Audit recommends implementation of the DAC decision.

(Para No.20 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.28 Non-preparation of PC-IV of completed project - Rs. 14.238 million

According to Para 12.2 of the Manual of Development Projects, the project is considered to be completed or closed when all the funds have been utilized and objectives achieved or abandoned for any reason. At this stage, the project has to be formally closed and completion report (PC-IV proforma) should be submitted to DR&R Division. Further, according to Para 12.6, the project sponsoring agency is responsible for initiating, carrying out and monitoring and executing the tasks necessary for completion and closure of the project.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa executed a PC-I for 'Strengthening of Provincial Disaster Management Authority (PDMA), Khyber Pakhtunkhwa' sponsored by Relief, Rehabilitation & Settlement Department (RR&SD). The objectives of the project included rehabilitation of Ex-FDA building, procurement of furniture, installation of lifts, providing state of art facilities to PDMA and capacity building of staff. The project started in April 2021 for a period of 15 months with a total cost of Rs. 14.238 million.

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the project was completed in June, 2022, however, PC-IV was not prepared and submitted to P&D department Khyber Pakhtunkhwa.

Audit held that non-preparation of PC-IV was a lapse on the part of the management and violation of rules.

Initial audit observation was issued on 19.08.2022. The management replied that as per requirement of the P&D Department, the PC-IV of the scheme was uploaded on the portal under the Relief & Rehabilitation Sector for the year 2021-22 with the code of 170339. The same could be verified from the P&D Resource Center Khyber Pakhtunkhwa.

The reply of the management was not satisfactory as the PC-IV was not yet approved from competent forum and also not made available to Audit authorities for verification.

The Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. The management apprised that PC-IV had already been submitted by the Department to P&D department and the same had been uploaded on portal, however,

audit authorities held that no approved PC-IV was produced during verification of record. DAC directed to verify the record within two weeks.

Audit recommends that the management may prepare and submit PC-IV of the project.

(Para No.22 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.29 Non-conducting research by Rescue 1122 on emergency response data to prevent emergencies and mitigate hazards

According to Section 4(j) of the Khyber Pakhtunkhwa Emergency Rescue Service Act, 2012, the aims and objectives of the Rescue 1122 shall be to collect, compile, maintain and analyze emergency response data and statistics relating to emergencies and to use it for research and prevention of such emergencies. Further, according to Section 4(l) of the Act, the aims and objectives of the Rescue 1122 shall be to suggest measures for the prevention or mitigation of hazards endangering public safety on roads, public parks and other public places particularly exhibitions, trade shows, amusement parks, and fairs with regard to public safety provisions.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa responded to 213,947 emergencies during the financial year 2021-22. The Detail of different types of emergencies/accidents is as under:

Sr. No	Particulars	Emergency response during 2021-22	Emergency response since inception to 30.06.2022
1.	Total calls	7,431,065	33,755,999
2.	Total emergencies responded	213,947	734,448
3.	Road accident	32,215	141,730
4.	Medical/fall	161,822	521,488
5.	Covid 19 emergency	2,136	7,262
6.	Fire	6,315	23,715
7.	Violence bullet injury	3,576	13,406
8.	Building collapse	260	1,325
9.	Drowning	716	2,756
10.	Other recovery	6,767	21,832
11.	Blast /explosion	140	934
12.	Drop calls	2,750,740	12,347,702
13.	Fake calls	4,370,054	20,673,849
14.	Patient expired	4,852	30,367
15.	Patient rescued	212,510	731,499

Source: data provided by Rescue-1122, KP

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the Service had not analyzed emergency data and conducted research for suggesting measures in order to cope with crisis situations in the future.

Audit held that non-conducting of analysis and research of emergency response data and statistics relating to emergencies and non-suggestion of measures for the prevention or mitigation of hazards was a violation of the Act. This resulted in weak performance of the organization towards the achievement of its aims and objectives set forth in the Act.

Initial audit observation was issued on 16.08.2022. The management replied that Khyber Pakhtunkhwa, Emergency Rescue Service had performed to its optimum and received appreciation from all quarters of the society. Moreover, at District level de-briefing and analysis was made of big emergency incidents and in the light of available record of CNIC and site of incident etc., the necessary research was being initiated.

The reply of the management was not acceptable as analysis and research of emergency response data and statistics relating to emergencies was not made to suggest measures for the prevention and mitigation of hazards.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum decided to conduct analysis and research of emergency response data and statistics relating to emergencies and suggest measures to the Government for prevention and mitigation of hazards with regard to public safety provisions. The exercise should be completed in three months time.

Audit recommends that Rescue 1122 may initiate steps to conduct analysis and research of emergency response data and statistics relating to emergencies and suggest measures for the prevention and mitigation of hazards.

(Para No.16 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.30 Non-holding of Rescue 1122 Council meetings on regular basis and non-implementation of decisions of the Council

According to Section-5 of Khyber Pakhtunkhwa Emergency Rescue Service Act, 2012, there shall be a Council of the Rescue 1122, to be known as the Khyber

Pakhtunkhwa Emergency Council. Further, according to Section-6(1), the Council shall meet at least once within three months.

Three (03) meeting of Khyber Pakhtunkhwa Emergency Council were convened during the financial year 2021-22.

During audit of Rescue 1122 Khyber Pakhtunkhwa, for the financial year 2021-22, it was observed that since promulgation of the Act, the Council held only sixteen (16) meetings till 30th June 2022, which were far below the required minimum forty (40) meetings.

It was also observed that certain decisions taken by the Council in previous 03 meetings were not implemented by the organization. (**Annexure-XV**)

Audit held that non-holding of Council meetings in accordance with time schedule provided in the Act was violation of the Act and nullified the strategic role of the Council.

Initial audit observation was issued on 16.08.2022. The management replied that Rescue 1122 Council Meeting was called whenever it was required to make a policy decision or issue direction in light of Khyber Pakhtunkhwa Emergency Rescue Service (Rescue 1122) Regulation Act, 2012.

The reply of the management was not satisfactory as the Council meetings were not held as required under the Act and updated record regarding decisions taken in Council and their implementation status was not prepared.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum decided that administrative department to hold the Council meetings as required under the Act. Further, implementation of the decisions already taken in previous Council meetings should be expedited

Audit recommends implementation of the DAC decision.

(Para No.25 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.31 Non-formulation of Provincial Disaster Management Authority Rules

According to Para 47 of National Disaster Management Act 2010, the Federal Government and Provincial Governments may by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa was required to make rules for carrying out the purposes of National Disaster Management Act 2010

During audit of PDMA Khyber Pakhtunkhwa for the Financial Year 2021-22, it was observed that the PDMA was not able to frame and notify rules even after lapse of 13 years of promulgation of the Act of 2010.

Audit held that non-preparation of rules was a lapse on part of the Authority and the same was not justified as rules were essentially required to enable the organization to carry out its business efficiently in an organized manner

Initial audit observation was issued on 19.08.2022. The management replied that a committee had been constituted under the Chairmanship of Secretary Home & Tribal Affairs to look into the proposal.

The Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. The management stated that a notification of RR&S Department had been issued regarding Restructuring followed by PDMA rules for PDMA employees and a committee had been constituted under the Chairmanship of Secretary Home & Tribal Areas to look into the proposal. DAC directed to expedite the formulation of PDMA Rules.

Audit recommends that necessary rules may be framed for carrying out the purposes of the Act.

(Para No.07 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.32 Non-preparation of Annual Report by Provincial Disaster Management Authority

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

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa was required to prepare and submit Annual Report of PDMA's activities to the Provincial Government and Provincial Assembly.

During Audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that Annual Report was not prepared by the PDMA which implies that PDMA did not disclose its activities and performance before the government and the Provincial Assembly.

Audit held that non-preparation of Annual Report of PDMA was a lapse on part of PDMA. Annual Report was required to be reviewed by the government and taken up for discussion in the provincial assembly for guidance regarding corrective measures / feed-back / directions from the legislators.

Initial audit observation was issued on 19.08.2022. The management replied that the direction had been noted for future compliance and working in this regard had already been initiated and outcomes would be shared with Audit.

The Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. The management stated that preparation of PDMA Report was under process. DAC directed to expedite the process and prepare the PDMA Annual Report.

Audit recommends that the Annual Reports may be prepared regularly and submitted to the Provincial Government and Provincial Assembly.

(Para No.09 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.33 Non-preparation of Provincial Disaster Management Plan by PDMA Pakhtunkhwa

According to Section 17 of National Disaster Management Act 2010, there shall be a plan for disaster management for every province to be called the provincial disaster management plan. The provincial plan shall be prepared by the provincial authority having regard to the guidelines laid down by the national authority after consultation with the district government.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa was required to prepare Provincial Disaster Management Plan as per guidelines by the national authority after consultation with the stakeholders.

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the Agency had not prepared the Provincial Disaster Management Plan (PDMP).

Audit held that non-preparation of the PDMP was a serious lapse on part of the management resulting into unplanned execution of disaster management activities.

Initial audit observation was issued on 19.08.2022. The management replied that PDMA was in the process of preparation of a disaster resilience plan for which team had been hired as per MoU signed with Institute of Management Sciences, Peshawar.

The Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. The department provided MoU signed with Institute of Management Sciences (Peshawar) for preparation of PDMP. DAC directed to expedite the preparation of PDMP and produce outcome to Audit.

Audit recommends that Provincial Disaster Management Plan may be prepared as per the Act and regularly reviewed and updated in accordance with the climatic changes in the region.

(Para No.13 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.34 Lack of proper verification, review and monitoring of CLCP disbursements made by PDMA

According to Rule 2.1 of Standard Operating Procedures for Citizen Losses Compensation Programme (CLCP) issued vide Khyber Pakhtunkhwa Government Gazette dated 22.05.2019, District Steering Committee will ensure transparency and efficiency of the overall process of survey verification and payments to beneficiaries.

Provincial Disaster Management Authority (PDMA) Khyber Pakhtunkhwa transferred funds amounting to Rs. 1,719.000 million during financial year 2021-22 to Citizen Losses Compensation Programme (CLCP) through Rehabilitation & Reconstruction Unit (RRU) to compensate the Temporary Displaced Persons (TDPs).

During the audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed on test check basis as under:

- i. Notified / prescribed forms were not used for submission of claims. Critical information was missing in submitted forms, especially in software system, like ownership documents and FIR under clause seven (7) of Anti-Terrorism Act, 1997.
- ii. Certain cases were submitted for partial payment amounting to Rs. 160,000 for recovery of damages / losses, however, the district steering committee sent the

case to PDMA for payment of complete damages i.e. Rs. 400,000. Thus the amount of the CLCP claims were increased more than the amount claimed by the applicants. This showed that the claims were not properly scrutinized by the committee. **(Annexure-XVI)**

- iii. The claim forms sent by TDPs were overwritten and the nature of claim was changed from partial damage from Rs. 160,000 to complete damage i.e. Rs. 400,000. **(Annexure-XVII)**
- iv. The record showed that exact location of certain houses was neither taken nor mentioned in the forms. This created an issue of possible duplicate locations.
- v. Two individuals, namely Ms. Khanodah (form number 83296) and Mr. Akhtar Zameen (form number 60022) were registered and paid in batch number 772 and 2940 respectively. Later on, forms for payment of both individuals were again processed by the concerned District Steering Committee. Both the beneficiaries resubmitted form for payment against the complete damage category. RRU traced the already compensated case through MIS system software and stopped their payment.
- vi. Spouses/couples tried to have double payments in damage and category even one of the spouses was compensated. **(Annexure-XVIII)**

Audit also observed that no vouched accounts were obtained by PDMA and verified, rendering the disbursements unadjusted. The audit has relied upon the available information on test check basis and since transactions on this account runs into millions, so a careful and thorough monitoring and reconciliation exercise would be required by PDMA to avert any possible loss to government.

Audit held that shortcomings and discrepancies in CLCP disbursements and weak monitoring was not justified and may lead to unauthorized and inadmissible payments resulting in a loss to government.

Initial audit observation was issued on 19.08.2022. The management replied that FIR was not mandatory requirement for the CLCP cases and as per SOPs survey form was to be signed by the committee members. In the Merged Districts the ownership evidences were not available due to non-settlement of Land. Further, the cases pertaining to overwriting particularly in the category of partial / complete damage were being returned to District Administration for rectification.

The Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. DAC directed PDMA to obtain proper reconciliation of CLCP disbursements and vouched accounts from quarters concerned to identify any unauthorized payment before next DAC.

Audit recommends that the management may look into the matter of verification, monitoring and reconciliation of CLCP disbursement. Moreover, vouched accounts may also be obtained from the quarters concerned and properly scrutinized to identify any unauthorized and irregular payments.

(Para No.48 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.35 Non-preparation of progress reports / PC-III of development schemes of Rescue 1122

According to Para 2.9 and 2.10 of Planning Commission “Guidelines for project management”, the project implementation agencies should seek the approval of the competent authority as soon as they consider change in scope of work or revision in cost. Monitoring reports are to be prepared on quarterly basis on PC-III (A) proforma. Monthly physical and financial progress is to be prepared on PC-III (B) proforma.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa had 21 ongoing schemes in 17 districts, 07 tribal districts and 9 frontier regions as per Annual Development Program (ADP 2020-21) for establishment of Rescue-1122 service. The approved cost of the schemes was Rs. 11,304 million.

During performance audit of Rescue 1122 Khyber Pakhtunkhwa for the Audit Year 2020-21, it was observed that an expenditure of Rs. 5,529 million was incurred on the ADP schemes up to June 2020, however, monitoring reports as per PC-III proforma were not prepared by the Service.

Audit held that non-preparation of progress reports/PC-III was violation of planning commission guidelines and resulting into weak monitoring of the schemes.

The observation was issued on 22.02.2022. The management replied that rescue service was public safety project and did not fall in the category of infrastructure sector. Communication & Works department would be requested to provide PC-III during the construction period.

DAC meeting was not convened by the PAO till finalization of this report despite repeated requests. Last reminder was issued on 01.02.2023.

Audit recommends that monitoring reports/PC-III may be prepared on the prescribed format to ensure proper monitoring of the Rescue 1122 schemes.

(Para No. 4.5.1 of Performance Audit Report on KP Emergency Rescue Services AY 2020-21)

1.4.36 Non-establishment of Emergency Rescue Service Fund in Khyber Pakhtunkhwa

According to Section 16 of the Khyber Pakhtunkhwa Emergency Rescue Service Act 2012, there shall be established a Fund to be known as the Emergency Rescue Service Fund which shall consist of (a) Grant-in-aid provided by the Federal Government and Government for the establishment, maintenance and performance of Rescue-1122. (b) The donations or contributions received or generated from private persons or public, local, foreign or international organization.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa was required to establish an Emergency Rescue Service Fund in pursuance of the Act of 2012.

During audit of Rescue 1122 Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that Emergency Rescue Service Fund was not established as required under the Act.

Audit held that non-compliance with the statutory requirements was not justified.

Initial audit observation was issued on 16.08.2022. The management replied that a summary had been moved for allocation and release of Rs. 50.000 million for creation of Emergency Rescue Service Fund. The Fund would be established as soon the summary was approved and funds were released.

The Departmental Accounts Committee (DAC) meeting was held on 20.10.2022. The forum directed to pursue the matter and expedite the establishment of the Emergency Rescue Service Fund.

Audit recommends that Emergency Service Rescue Fund as required under the Act may be established.

(Para No.01 of AIR 2021-22 Rescue-1122, Khyber Pakhtunkhwa)

1.4.37 Physical verification of assets / stocks and costly relief items not conducted by PDMA, Khyber Pakhtunkhwa despite persistent pointation in previous Audit & Inspection Reports

According to Para 159 of GFR Vol-I, physical verification of store should be carried out once in a year. Moreover, Para 160 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 verification is carried out.

Provincial Disaster Management Authority (PDMA), Khyber Pakhtunkhwa was required to carry out annual physical verification of items and assets for the financial year 2021-22.

During audit of PDMA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the Authority failed to undertake the physical verification of stock, store and costly relief items to ascertain and verify the receipt, proper storage and issuance of the item and identify theft, misplacement and misuse of items, if any.

Audit held that non-conducting of physical verification of costly items and stores was not justified as physical verification of stores was extremely important for an organization like PDMA which was constantly engaged in procurement, storing and distribution of relief and other item to multiple agencies and users.

The observation on non-conducting of physical verification of stores was raised persistently in the previous audit reports, however, PDMA has not carried out the necessary verification of store items and in this way has put at risk the costly government assets and stores mainly comprising relief and rehabilitation items meant for disaster hit areas in the province.

Initial audit observation was issued on 19.08.2022. The management replied that the issue highlighted by the audit team had been noted for future compliance.

The Departmental Accounts Committee (DAC) meeting was held on 01.12.2022. The management stated that physical verification would be conducted and the issue is noted for compliance in future. DAC directed to submit the physical verification report within a month.

Audit recommends that physical verification of assets and all relief items may be carried out as provided in rules and report of the same be produced to Audit authorities for scrutiny and review.

(Para No.02 of AIR 2021-22 PDMA, Khyber Pakhtunkhwa)

1.4.38 In-adequate measures by Rescue 1122 to minimize false / obnoxious calls

According to Sections 26 and 27 of Khyber Pakhtunkhwa Emergency Rescue Service Act 2012, no person shall make a false or an obnoxious call on the emergency dial-in-number or in any other manner try to falsely represent that emergency circumstances which will cost the resources of the Rescue 1122. Any person who willfully or without any reasonable excuse, disobeys or violates any provision of this Act, shall be deemed to have committed a bailable offence punishable with simple imprisonment for six months or with fine not exceeding rupees fifty thousand or with both.

In Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa, false / obnoxious calls were more than 96% of the total calls received in the control rooms⁷.

During performance audit of Rescue 1122 Khyber Pakhtunkhwa for the Audit Year 2020-21, the audit team analyzed the emergency calls data of last three years (2017-18 to 2019-2020) and observed that false/obnoxious calls received every year were more than 96% of the total calls. (**Annexure-XIX**)

Audit held that due to false / obnoxious calls, the lines were occupied resulting in less availability of network for actual emergency need. Similar was the effect of drop calls which keep the lines engaged leading to less access to the Service by the needy people.

The observation was issued on 22.02.2022. The management replied that different actions had been taken from time to time to minimize false / obnoxious calls and the Call Management Software had the ability to block any disturbing number. Habitual callers had been identified and letter had been sent to PTA for their identification to file legal action against them.

DAC meeting was not convened by the PAO till finalization of this report despite repeated requests. Last reminder was issued on 01.02.2023.

⁷ PMC database reports

Audit recommends that proper measures as per Act may be taken to minimize the false / obnoxious calls creating hindrance in effective response to emergencies.

(Para No. 4.1.5 of Performance Audit Report on KP Emergency Rescue Services AY 2020-21)

1.4.39 Inordinate delay in completion of civil works and construction of 1122 Rescue Stations

According to Para 2.8 and 2.9 of Planning Commission Guidelines for project management, the progress should be monitored on the basis of project implementation schedule/approved work plan. Progress reports are essential for planning supervision and fact finding so that policy makers can concentrate on problem solving. Project Directors should ensure that proper procedures for reviewing and responding to progress reports are established and followed.

Emergency Rescue Service (Rescue 1122) Khyber Pakhtunkhwa was in the process of building rescue stations and office buildings since 2014.

During performance audit of Rescue 1122 Khyber Pakhtunkhwa for the Audit Year 2020-21, it was observed that various development schemes related to construction of rescue stations and office building were still in progress despite expiry of the respective completion dates of the PC-Is. **(Annexure-XX)**

It was also observed that due to delay in completion of the projects, the rescue stations were being run on temporary arrangements. **(Annexure-XXI)**

Audit held that due to non-availability of permanent purpose built buildings, the efficiency and effectiveness of rescue service was compromised in achieving the desired objectives.

The observation was issued on 22.02.2022. The management replied that the executing agency i.e. C&W department was being approached in light of audit para for imposing liquidated damage charges on the contractors. Moreover, Rescue Stations were established in the buildings provided by Deputy Commissioners as stop gap arrangement.

DAC meeting was not convened by the PAO till finalization of this report despite repeated requests. Last reminder was issued on 01.02.2023.

Audit recommends that Rescue 1122 may take concrete steps to get the projects / schemes completed at the earliest so that the rescue operations be managed smoothly.

(Para No. 4.4.2 of Performance Audit Report on KP Emergency Rescue Services AY 2020-21)

Chapter – 2

Environmental Protection Agency under Forest, Environment & Wildlife Department, Government of Khyber Pakhtunkhwa

2.1 Introduction

A. Environment Protection Agency (EPA) Khyber Pakhtunkhwa was established in 1989 with headquarters at Peshawar. After 18th Amendment in the Constitution of Islamic Republic of Pakistan, the subject of environment was devolved to the provinces. Consequently, Khyber Pakhtunkhwa province enacted the Khyber Pakhtunkhwa Environmental Protection Act, 2014.

EPA Khyber Pakhtunkhwa is mandated to check and monitor compliance with applicable environmental laws, rules and regulations. The major functions of EPA include protection, conservation, rehabilitation and improvement of environment; prevention and control of pollution; and promotion of sustainable development in the Province. EPA Khyber Pakhtunkhwa has established its Sub-offices in 04 regions i.e. Peshawar, D.I Khan, Abbottabad & Swat.

B. Comments on Budget & Accounts of audited formation (Variance Analysis)

(Rs. in million)

Sr. No.	Financial Years	Name of Formation	Budget	Expenditure	Savings
1.	2020-22	Environment Protection Agency (HQ) & Regional Offices at Abbottabad & Swat	130.392	106.206	24.186

Source: budget and expenditure statements

C. Sectoral Analysis

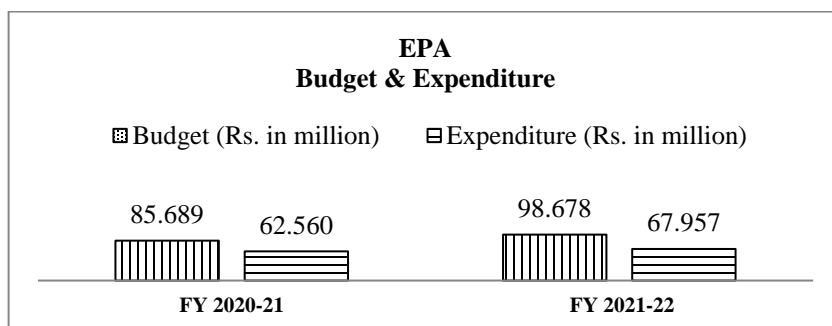
Environment Protection Agency (EPA) works under the administrative control of Forestry, Environment & Wildlife Department, Khyber Pakhtunkhwa.

The detail of budget and expenditure of EPA Khyber Pakhtunkhwa for the financial years 2021-22 and 2020-21 is as under:

(Rs. in million)

Sr. No.	Financial Years	Budget	Expenditure	Savings
1.	2020-21	85.690	62.560	23.13
2.	2021-22	98.678	67.957	30.721

Graphical representation of the budget and expenditure for the last two financial years is as under:



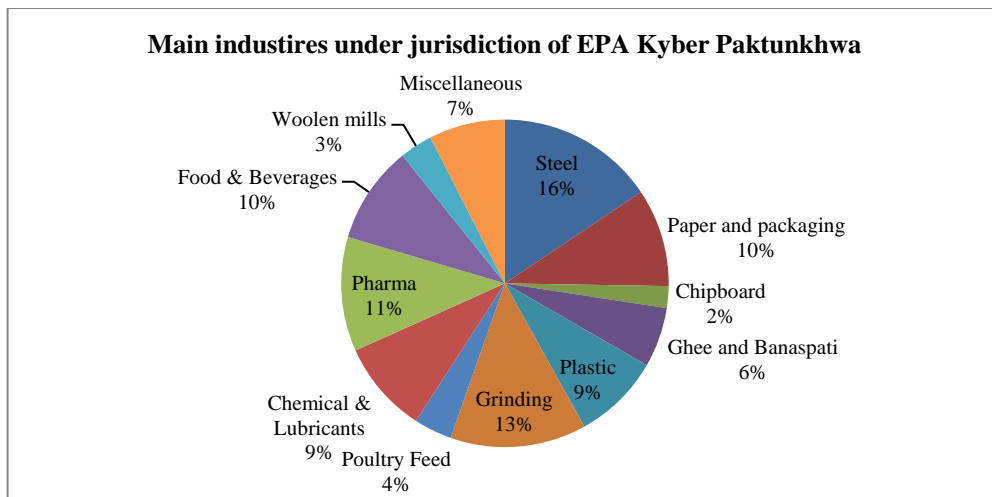
The major portion of expenditure of EPA, Khyber Pakhtunkhwa relates to Employees Related Expenses.

The role of Environment Protection Agency, Khyber Pakhtunkhwa is pivotal for environmental protection in the province. Main industries under the jurisdiction of EPA, Khyber Pakhtunkhwa are detailed as under:

Sr. No.	Description of industrial units	Number of units
1.	Steel	29
2.	Paper and packaging	18
3.	Chipboard	04
4.	Ghee and Banaspati	11
5.	Plastic	16
6.	Grinding	25
7.	Poultry Feed	07
8.	Chemical & Lubricants	17
9.	Pharma	21
10.	Food & Beverages	18
11.	Woolen mills	06
12.	Miscellaneous	14
Total		186

Source: Industrial survey by EPA, Khyber Pakhtunkhwa

Major industries in the jurisdiction of EPA, Khyber Pakhtunkhwa in term of percentage (%) are illustrated as under:



An analysis of the audit findings contained in audit reports of the Auditor General of Pakistan indicate that the EPA has not been able to fully achieve its objectives as were conceived since inception and effective environmental protection in the Province remains a challenge.

Only one Environmental lab is available in Peshawar and that too is understaffed. This has led to non-gathering of data regarding various sectors of environment in Khyber Pakhtunkhwa. EPA is also handicapped due to staff shortage and want of logistic support which has further weakened its monitoring capacity. Environment Protection Agency (EPA) Khyber Pakhtunkhwa has not been able to promote a culture of research and development in the province to contribute towards the prevention of pollution and sustainable economic development. Similarly, EPA Khyber Pakhtunkhwa also lacked in recommending environmental courses, topics, literature and books for incorporation in the curricula and syllabus of educational institutions as required under Environmental Protection Act.

In the provincial ADP, there were only two (2) ongoing projects of EPA. One was related to Zigzag technology for Brick Kilns and other was for establishment of labs in the regional offices. Similarly, the Federal PSDP has also not catered for any environmental scheme for Khyber Pakhtunkhwa. In order to address the environment related issues in the province, there is a strong need to enhance the share of

Environmental Protection Agency (EPA) in the provincial ADP as well as launching of schemes under Federal PSDP.

EPA Khyber Pakhtunkhwa has recently taken some positive steps to strengthen the process of environmental approvals and monitoring. The Khyber Pakhtunkhwa Environmental Assessment Rules, 2021 were issued 02.09.2021. These rules replaced the Pakistan Environmental Protection Agency (Review of Initial Environmental Examination and Environmental Impact Assessment Regulations), 2000 which were previously used for issuance of environmental approvals to the proponents. EPA has also notified an Advisory Committee which is expected to play an important role in providing guidance toward issuance of environmental approvals by the EPA.

Table I: Audit profile of Forest, Environment & Wildlife Department, Government of Khyber Pakhtunkhwa (Environment only).

(Rs. in million)					
Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2021-22	Revenue/Receipts audited FY 2021-22
1.	Formations	6	3 (EPA HQs and its regional offices at Swat & Abbottabad)	106.206	Nil
2.	<ul style="list-style-type: none"> Assignment Account SDAs Etc. (excluding FAP) 	Nil Nil Nil	- - -	Nil	Nil
3.	Authorities /Autonomous bodies etc. under the PAO	Nil	-	Nil	Nil
4.	Foreign Aided project (FAP)	Nil	-	Nil	Nil

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs. 10.650 million have been raised pertaining to Environment Protection Agency. Recovery of Rs. 3.760 million has been pointed out in the audit observations. Summary of the audit observations classified by nature is as under:

Table II: Overview of Audit Observations**(Rs. in million)**

Sr. No.	Classification	Amount
1.	Irregularities	6.089
A	HR / Internal Control Weaknesses	Nil
B	Procurement	6.089
2.	Public Service Delivery / Performance	4.561

2.3 Brief Comments on the Status of Compliance with PAC Decision

The Directorate General Audit (CC&E) started auditing and reporting EPA Khyber Pakhtunkhwa since financial year 2019-20. No Audit Report has been discussed in PAC meeting so far.

2.4 AUDIT PARAS

HR / Internal Control Weaknesses

2.4.1 Lack of required human resources for achieving the objectives of environmental protection and improvement in the province

The major functions of Environment Protection Agency, Khyber Pakhtunkhwa, include protection, conservation, rehabilitation and improvement of environment; prevention and control of pollution; and promotion of sustainable development in the Province.

According to approved sanctioned strength of Environment Protection Agency (HQ) Khyber Pakhtunkhwa, a total 80 posts of various designations were sanctioned for EPA head office.

During audit of EPA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the EPA had a working strength of 33 employees and 47 positions of various categories were vacant till 30th June, 2022. (**Annexure-XXII**)

It was also observed the key posts of Deputy Directors, Assistant Directors, Analysts, Chemists, Monitoring Inspectors, and Computer Operators were vacant since long.

Audit held that non-availability of technical staff on critical positions adversely affected the performance of the Agency resulting in non-achievement of key objectives of environment protection and improvement in the province.

Initial audit observation was issued on 25.08.2022. The management replied that recruitment process for all vacant posts had been initiated.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. The forum directed that para will stand till verification of requisite record forwarded to ETEA, NTS, KPPSC or other recruitment agencies/departments within 15 working days.

Audit recommends that the government may take steps to ensure availability of the required human resource to effectively deal with the issues of environmental protection in the province.

(Para No. 22 of AIR 2021-22 EPA, Khyber Pakhtunkhwa)

Procurement

2.4.2 Mis-procurement of lab equipment – Rs. 6.089 million

According to Rule-14 (2) (b) (vii) of Khyber Pakhtunkhwa Public Procurement of Goods, Works and Services Rules 2014, the procuring entity shall evaluate the technical proposal on the basis of criteria specified in the bid solicitation documents without reference to the price and reject any proposal which does not conform to the specified requirements. During technical evaluation, no amendment in the technical proposal shall be permitted.

Further, according to Para 03 of the bidding document, the bidder was eligible to participate in the bidding process as per following criteria:

- i. The supplier must have 03 year's experience in selling listed equipment.
- ii. The supplier must have successfully provided offered equipment to a client in Pakistan.
- iii. Supplier must have at least two certified professional from OEM of proposed hardware to support the offered equipment.
- iv. Total 60 marks were fixed for technical evaluation (i. firm profile, location, offices, number of employees and financial position = 10, ii. specific experience for similar assignments = 10, iii. General experience = 5, iv. qualification and competence of the proposed team for support for this assignment = 15, v. proposed hardware compliance with required specification, delivery time, installation/testing/commissioning plan = 20).

Environment Protection Agency (EPA) Khyber Pakhtunkhwa floated a tender for procurement of laboratory equipment on 20.02.2022 with single stage two envelope bidding method. 60% weightage was fixed for technical evaluation and 40% for financial evaluation. After bid evaluation process, 06 contracts were awarded to different firms at a cost of Rs. 6.089 million.

Details are as under:

(Rs. in million)

Sr. No.	Title of Supplier	Particulars	Date of award	Contract Value
1.	M/s Sci Tech Services	Digital Incubators	06.04.2022	0.415
2.	M/s Sci Tech Services	Analytical balance	06.04.2022	0.384
3.	M/s Capri Medical Services	De-Ionized water plant	06.04.2022	0.710
4.	M/s Meditron Trading Corporation	Digital Water Flow Meter	06.04.2022	1.000
5.	M/s Lab Tech Services	Sampling Assembly for Dioxin & Furan	06.04.2022	2.442
6.	M/s Lab Tech Services	Lamps of Atomic absorption Spectrophotometer	06.04.2022	1.138
Total				6.089

During audit of EPA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed as under:

- i. During technical evaluation, different marks (i.e., 42,47,49 etc.) were given to different bidders. However, marking procedure for each qualification was not given in the bidding document. It was also not clear from technical bid evaluation sheet that how the numbers were assigned / awarded to the bidders.
- ii. The bidders had not submitted relevant documents regarding 03 years' experience in selling listed equipment, successful provision of offered equipment to a client in Pakistan and at least two certified professionals from OEM of proposed hardware to support the offered equipment. Hence, in the absence of relevant documents the bidders were not eligible for further evaluation.
- iii. 09 marks out of 10 were given to M/s Lab Tech Services during evaluation for item "Digital Flow Water Meter for firm profile (location, offices, number of employees and financial position), whereas 8 marks were given to the bidder for the same criterion during evaluation for the item "Sampling Assembly for Dioxin & Furan". This clearly shows that marking procedure was not fair and transparent.

Audit held that the bids of the bidders who had not fulfilled the mandatory eligibility criteria were required to be declared non-responsive for any further evaluation. Further, in absence of clear and un-ambiguous scoring criteria, the whole technical evaluation process stand non-transparent and unfair.

Initial audit observation was issued on 25.08.2022. The management replied that evaluation of bids were uploaded on website as well as shared with the bidders for transparency and lowest bids were accepted on the basis of technical and financial scoring.

Reply was not satisfactory as non-responsive bidders were declared technically qualified and the process of award of marks/scores to the conditions of the bidding document was not transparent.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. The forum directed that para stands for verification of record (tender documents and comparative statement and awarding of points of technical and financial bid) within 15 working days.

Audit recommends that all the procurements may be made in compliance with KPPRA Rules.

(Para No. 02 of AIR 2021-22 EPA, Khyber Pakhtunkhwa)

Public Service Delivery / Performance

2.4.3 Less receipt of IEE and EIA approval fees resulting in loss to government – Rs. 3.760 million

According to Law Department, Khyber Pakhtunkhwa letter No. SO (OP-II)/LD/15-1//2021 dated 27.12.2021, the Administrative Department may process the IEE/EIA reports under the newly notified Khyber Pakhtunkhwa Environmental Assessment Rules, 2021.

Environment Protection Agency (EPA) Regional Office Abbottabad issued environmental approvals to various proponents after enforcement of the new Khyber Pakhtunkhwa Environmental Assessment Rules, 2021.

During audit of EPA Regional Office Abbottabad for the financial year 2021-22, it was observed that EPA Abbottabad charged environmental approval fee @ Rs. 15,000 per case instead of newly notified rates @ Rs. 250,000. **(Annexure-XXIII)**

Audit held that receipt of IEE fees at previous rates after enforcement of new rules resulted into loss of Rs. 3.760 million to the government.

Initial audit observation was issued on 09.09.2022. The management replied that new Khyber Pakhtunkhwa Environmental Assessment Rules, 2021 were notified on 02.09.2021, whereas, the pointed out cases were under process at that time in accordance with IEE/EIA Regulations, 2000.

The reply was not satisfactory as fee was required to be applied as per new rates.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. The forum directed to recover the amounts from the proponents at the revised rates and share the outcomes with Audit authorities.

Audit recommends implementation of the DAC decision.

(Para No. 01 of AIR 2021-22 EPA, Abbottabad)

2.4.4 Non-deposit of profit into Government treasury - Rs. 0.801 million

According to para-3(ix) of Government of Khyber Pakhtunkhwa Finance Department letter No.2/3(F/L)/FD/2019-20/ Vol-XIII dated 03.02.2020, current account should be converted into PLS mode and the profit earned on designated bank accounts be deposited in Government Treasury immediately except where specifically permitted under some Statute /Act.

Environment Protection Agency Khyber Pakhtunkhwa was maintaining Environmental Improvement Fund Account in the Bank of Khyber. An amount of Rs. 0.861 million was credited to the Fund on account of profit/interest earned during the financial year 2021-22.

During audit of EPA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the earned profit was not deposited into government treasury.

Audit held that non-deposit of profit into government treasury and retaining in own designated account was violation of rules.

Initial audit observation was issued on 25.08.2022. The management replied that profit was being earned on Environmental Improvement Fund Account and there was no need to transfer the same to any other account.

The reply of the management was not satisfactory as EPA was required to deposit the earned profits into government treasury.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. The forum directed to deposit the amount of profit in the relevant account.

Audit recommends that the profit may be deposited into government treasury.

(Para No. 15 of AIR 2021-22 EPA, Khyber Pakhtunkhwa)

2.4.5 Non-preparation of Annual Environment Report by EPA Khyber Pakhtunkhwa

According to Section 6(1)(iv) of Khyber Pakhtunkhwa Environmental Protection Act 2014, the Agency shall prepare and publish an annual Environment Report on the state of the environment in the province.

Environmental Protection Agency (EPA) Khyber Pakhtunkhwa was required to prepare and publish Annual Environmental Report as required under the Act.

During the audit of EPA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the Annual Environmental Report on the state of the environment in the province was neither prepared nor published by the Agency.

Audit held that due to non-preparation and non-publication of Annual Environment Report, the state of the environment in the province could not be assessed and reviewed for any corrective measures and introduction of new initiatives.

Initial audit observation was issued on 25.08.2022. The management replied that ambient air monitoring station was required for preparation of environmental report and the same was being purchased through ADP scheme.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. The forum directed that the DG, EPA should ensure that the Annual Environmental Report be prepared.

Audit recommends that Annual Environment Report may be prepared and published by EPA Khyber Pakhtunkhwa enabling the stakeholders to review the policies related to environment in the province.

(Para No. 07 of AIR 2021-22 EPA, Khyber Pakhtunkhwa)

2.4.6 Non-framing of Rules of Procedure of Khyber Pakhtunkhwa Environmental Protection Council

According to Section 3 of Khyber Pakhtunkhwa Environmental Protection Act 2014, the Government shall by notification in the official gazette, establish a Council to be known as the Khyber Pakhtunkhwa Environmental Protection Council. The council shall frame its own rules of procedure.

Environmental Protection Agency (EPA) Khyber Pakhtunkhwa was required to frame rules of procedure of Khyber Pakhtunkhwa Environmental Protection Council.

During audit of EPA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the Agency had not framed the rules of procedure of Khyber Pakhtunkhwa Environmental Protection Council as required under the Act.

Audit held that non-framing of rules of procedure of Khyber Pakhtunkhwa Environmental Protection Council was violation of the Act and hindrance in smooth functioning of the Council.

Initial audit observation was issued on 25.08.2022. The management replied that rules of procedure were presented in the first meeting of the Council and same were under process due to the proposed amendments. After finalization, the rules of procedure would be forwarded to Environmental Protection Council.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. The forum directed to finalize and notify the said rules.

Audit recommends that management may expedite the process of finalization of Rules of Procedure of the Environmental Protection Council as required under the Act.

(Para No. 10 of AIR 2021-22 EPA, Khyber Pakhtunkhwa)

2.4.7 Non-framing of guideline for biodiversity and biosafety by EPA Khyber Pakhtunkhwa

According to Section 4 (vi) of Khyber Pakhtunkhwa Environmental Protection Act 2014, the Council shall provide guidelines for the protection and conservation of species, habitats and biodiversity in general, and for the conservation of, renewable and nonrenewable resources, solid waste management and sanitation. Further, according to Section 4 (vii), the Council shall provide guidelines for biosafety and for the use of genetically modified organisms.

Environment Protection Agency Khyber Pakhtunkhwa was required to frame guidelines governing biodiversity and biosafety for protection and conservation of environment and the eco system.

During audit of EPA Khyber Pakhtunkhwa for the financial year 2021-22, it was observed that the Agency / Council had not framed any guideline for protection and conservation of species, habitats and biodiversity etc.

It was also observed that guidelines for biosafety and for the use of genetically modified organisms were also not framed as required under the Act.

Audit held that non-framing of the necessary guidelines was violation of the Act leading to lack of guidance on the sensitive issues related to environment in the province.

Initial audit observation was issued on 25.08.2022. The management replied that environmental assessment advisory and guidelines framing committees had been notified for formulation of necessary guidelines, however, task was time taking due to human and financial constraints of EPA.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. The forum directed that para stands for verification of the relevant record/documents as stated in management reply within 15 working days.

Audit recommends that the Environment Protection Council may formulate and issue the necessary guidelines related to protection and conservation of species, habitats, biodiversity and biosafety in the province.

(Para No. 17 of AIR 2021-22 EPA, Khyber Pakhtunkhwa)

2.4.8 No maintenance of data base of industrial units and commercial concerns by EPA

According to Rule 3 of National Environmental Quality Standards (Self-Monitoring and Reporting by Industry) Rule, 2001, all industrial units shall be responsible for correct and timely submission of Environmental Monitoring Reports to the Agency. Further, Rule 4 provides that on the basis of the pollution level of an industrial unit, the Director-General shall classify the unit into category “A”, “B” or “C” for liquid effluents, and category “A” or “B” for gaseous emissions.

Environment Protection Agency (EPA) Regional Offices Swat and Abbottabad were required to maintain database of the industrial/commercial units established in the region.

During audit of EPA Regional Offices Swat and Abbottabad for the financial year 2019-22, it was observed that details of industrial units located in the jurisdiction of Swat and Abbottabad region were not available with the Agency.

It was also observed that classification of these units into different categories for liquid effluents and gaseous emissions was not made as required under the rules.

Audit held that in absence of complete data-base and categorization of industries, effective monitoring of the units and control over pollution was not possible.

Initial audit observations were on 02.09.2022. The management replied that data base of industrial units in respective jurisdiction had been updated.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. Forum directed that para stands for verification of the database of industrial units and commercial concerns record within 15 working days.

Audit recommends that a detailed survey may be carried out to register all industrial units operating in the respective regions. Moreover, proper categorization of industrial units may also be made for effective monitoring of environmental pollution by EPA Khyber Pakhtunkhwa.

(Paras No. 05 & 07 of AIR 2020-22 EPA Swat & Abbottabad)

2.4.9 Non-deposit of fee collected through environmental approvals in the Environmental Improvement Fund

According to Section 8 of Khyber Pakhtunkhwa Environmental Protection Act, 2014, the sources of the Khyber Pakhtunkhwa Environmental Improvement Fund shall include:

- i. Fee collected through review of Initial Environmental Examination (IEE) or Environmental Impact Assessment (EIA) and other Environmental Approvals
- ii. Administrative fines or charges imposed and recovered by the agency

Environment Protection Agency (EPA) Regional Office Swat issued IEE/EIA environmental approvals to various proponents during the financial years 2019-22 and collected necessary fee on this account.

During audit of EPA Regional Office Swat for the financial years 2019-22, it was observed that some amount of fees realized was deposited in National Bank of Pakistan (NBP) under the head C03929 instead of Environmental Improvement Fund account as required under the Act.

It was also observed that bifurcation of the receipts deposited in NBP and in Fund Account was not available with the management. Details of some sample cases in which the fee was deposited in NBP instead of Fund Account.

Detail are as under:

Sr. No	Name of Proponent	Challan date	Amount in Rs.
1.	Bajaur Gas (SMC) Pvt. Ltd.	24.07.2019	15,000
2.	Falak Sair Dying unit	08.01.2020	15,000
3.	Rehman Baba Energy Pvt. Ltd.	N/A	15,000
4.	Swat Township Balogram	N/A	15,000

Audit held that deposit of fee collected through environmental approval in NBP instead of Environmental Improvement Fund Account was violation of the Act and deprived the Fund from its lawful receipts.

Initial audit observation was issued on 02.09.2022. The management replied that matter was taken with EPA Headquarters for necessary clarification.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. The forum directed to provide the requisite deposits of IEEs review fees in Environmental Improvement Fund within 15 working days.

Audit recommends implementation of the DAC decision.

(Para No. 08 of AIR 2020-22 EPA Swat)

2.4.10 Non-pursuance of cases of environmental violations submitted to the Environmental Protection Tribunal

According to Section 17 (3) of Khyber Pakhtunkhwa Environmental Protection Act 2014, if the person to whom directions are given does not comply with, the Agency may:

- i. Ask the district administration and police to enforce or execute such orders or directions;
- ii. Institute complaint before Environmental Tribunal or Environmental Magistrate to prosecute the violator, polluter, offender or defaulter; and

- iii. Impose and recover administrative penalty or pollution charges as may be applicable.

Environment Protection Agency (EPA) Regional Offices Swat and Abbottabad submitted 1,285 cases of offences to the Environmental Protection Tribunal (EPT) during the financial years 2017-22.

Details are as under:

Sr. No.	Year	No of cases sent to Tribunal by EPA Swat	No of cases sent to Tribunal by EPA Abbottabad
1.	2017	39	196
2.	2018	231	300
3.	2019	190	42
4.	2020	119	69
5.	2021	91	2
6.	2022	3	3
Total		673	612

During audit of EPA Regional Offices Swat and Abbottabad for the financial years 2019-22, it was observed as under:

- Cases were not being pursued after submission in the Tribunal. No record was available regarding decision of the EPT and its implementation status.
- Separate record of the violators whose cases were submitted in the Tribunal was also not maintained.

Audit held that non-pursuance of cases of violators in the EPT and non-maintenance of proper record of the cases of environmental violations resulted in weak environmental governance.

Initial audit observation was issued on 02.09.2022. The management replied that record relating to court cases was already maintained and ready for verification.

The Departmental Accounts Committee (DAC) meeting was held on 15th & 16th December, 2022. The forum directed to provide record of cases forwarded to Environmental Protection Tribunal (such that revised and updated list of cases) and its follow up for verification within 15 working days.

Audit recommends that management may ensure proper handling of cases of offences through maintaining up to date record and continuous follow up in EPT.

(Paras No. 10 & 09 of AIR 2020-22 EPA Swat & Abbottabad)

2.4.11 Non-declaration of ‘environmentally sensitive areas’ in the province by EPA Khyber Pakhtunkhwa

According to Rule 24(1) of Khyber Pakhtunkhwa Environmental Assessment Rules, 2021, the Agency may, after approval of the Government designate an area to be environmental sensitive area. Further, according to Rule 24(3), the Agency may from time to time, issue guidelines to assist proponents and other persons involved in the environmental assessment process to plan and prepare projects located in environmentally sensitive areas.

Environment Protection Agency (EPA) Khyber Pakhtunkhwa was required to notify the environmentally sensitive areas in the province in pursuance of Environmental Assessment Rules, 2021.

During performance audit of EPA Khyber Pakhtunkhwa related to approvals & clearances of IEEs / EIAs and post clearance monitoring during audit year 2020-21, it was observed that the Agency neither notified environmentally sensitive areas nor issued any guidelines to assist toward planning and preparation of projects located in environmentally sensitive areas.

Audit held that non-declaration of environmentally sensitive areas in the province by the EPA was violation of the rules resulting in lack of required planning and due diligence required in initiating projects in such areas.

The observation was issued to the management on 04.04.2022, however, no response was received.

DAC meeting was not convened by the PAO till finalization of this report despite repeated requests. Last reminder was issued on 01.02.2023.

Audit recommends that the environmentally sensitive areas may be notified by the Agency and guidelines may also be issued accordingly to regulate the projects in such areas.

(Para No. 5.3 of Performance Audit Report on approvals & clearances of IEE/EIA and post clearness monitoring during last three years by EPA, Khyber Pakhtunkhwa AY 2021-22)

2.4.12 Non-functioning of Environment Assessment Advisory Committee

According to Section 5 (6) of Khyber Pakhtunkhwa Environmental Protection Act, 2014, for assisting the Agency in the discharge of its functions, Government may establish Advisory Committees for various sectors and appoint their members from amongst eminent position of the relevant sector, educational institutions, research institutes and non-governmental organizations.

Further, according to Rule 23 (4) of Khyber Pakhtunkhwa Environmental Assessment Rules, 2021, the Environmental Assessment Advisory Committee shall render advice to the Agency on all aspects of environmental assessment, including guidelines, procedures and categorization of projects.

During performance audit of EPA Khyber Pakhtunkhwa related to approvals & clearances of IEEs / EIAs and post clearance monitoring during audit year 2020-21, it was observed that the Environmental Assessment Advisory Committee constituted on 09.03.2022 was not functional and meetings of the committee were not being held. The committee was entrusted to render advice to the Agency on all aspects of environmental assessment including guidelines, procedures and categorization of the projects, however, no record was available to ascertain the input and role of Environmental Assessment Advisory Committee.

Audit held non-functioning of Environmental Assessment Advisory Committee was not justified as the forum was conceived and established to assist the EPA in environmental assessments.

The observation was issued to the management on 04.04.2022, however, no response was received.

DAC meeting was not convened by the PAO till finalization of this report despite repeated requests. Last reminder was issued on 01.02.2023.

Audit recommends that meetings of the committee may be convened regularly and necessary input and expert advice of the committee may also be obtained during environmental assessments by the EPA.

(Para No. 5.5 of Performance Audit Report on approvals & clearances of IEE/EIA and post clearness monitoring during last three years by EPA, Khyber Pakhtunkhwa AY 2021-22)

2.4.13 Running of industrial units and hospitals without Environmental Approval by EPA

According to Section 13(1) of Khyber Pakhtunkhwa Environmental Protection Act 2014, no proponent of a project shall commence construction or operation unless he has filed with the Agency an initial environmental examination or, where the project is likely to cause an adverse environmental effect, an environmental impact assessment, and has obtained from the Agency approval in respect thereof.

A number of industrial units including hospitals in Hayatabad Industrial Estate, Warsak Road and Suburbs of Ring Road Peshawar city were visited by the audit team.

During performance audit of EPA Khyber Pakhtunkhwa related to approvals & clearances of IEEs / EIAs and post clearance monitoring during audit year 2020-21, it was observed that 41 industrial units and 16 hospitals were operational without environmental approval by EPA in violation of the Environmental Protection Act 2014. **(Annexures-XXIV & XXV)**

Audit held that running of industrial units including hospitals without necessary environmental approval was not justified resulting in unregulated and checked activities leading to further environmental degradation in the province.

The observation was issued to the management on 04.04.2022, however, no response was received.

DAC meeting was not convened by the PAO till finalization of this report despite repeated requests. Last reminder was issued on 01.02.2023.

Audit recommends that EPA may identify all industrial units and hospitals running without environmental approval and take steps to regulate all such concerns. Moreover, necessary penal action may also be initiated against the industrial concerns operating without approval of EPA.

(Para No. 5.7 of Performance Audit Report on approvals & clearances of IEE/EIA and post clearness monitoring during last three years by EPA, Khyber Pakhtunkhwa AY 2021-22)

2.4.14 Non-conducting monitoring of environmental approvals issued to industrial and commercial concerns

According to Rule 20(3) of Khyber Pakhtunkhwa Environmental Assessment Rules, 2021, to enable the Agency to effectively monitor compliance with the

conditions of approval, the proponent shall furnish such additional information as the Agency may require.

Environment Protection Agency (EPA) Khyber Pakhtunkhwa was established as a regulatory body for the protection, conservation, rehabilitation and improvement of the environment and promotion of sustainable development.

During performance audit of EPA Khyber Pakhtunkhwa related to approvals & clearances of IEEs / EIAs and post clearance monitoring during audit year 2020-21, it was observed that the Agency had issued various environmental approvals with certain conditions, however, no post monitoring was carried out to check compliance of the conditional approvals. **(Annexure-XXVI)**

Audit held that without any monitoring system in place, the whole process of submission of IEE and EIA and grant of approvals was ineffective resulting in non-implementation of the conditions laid down at the time of the grant of environmental approvals.

The observation was issued to the management on 04.04.2022, however, no response was received.

DAC meeting was not convened by the PAO till finalization of this report despite repeated requests. Last reminder was issued on 01.02.2023.

Audit recommends that a proper mechanism may be developed to monitor that proponents are complying with the conditions of environmental approvals. Moreover, regular sites visits and monitoring may also be carried out to ensure compliance of Environmental Laws and condition contained in the respective environmental approvals.

(Para No. 5.11 of Performance Audit Report on approvals & clearances of IEE/EIA and post clearness monitoring during last three years by EPA, Khyber Pakhtunkhwa AY 2021-22)

2.4.15 Non-obtaining of Completion and Annual Reports from the industrial concerns by EPA

According to Rule 20 (1) of Khyber Pakhtunkhwa Environmental Assessment Rules, 2021, after issuance of approval by the Agency, the proponent shall submit a report to the Agency on the completion of construction of the project. Further, according to Rule 20 (2), after issuance of confirmation of compliance, the proponent shall submit six months report summarizing operational performance of the project,

with reference to the conditions of approval and maintenance and mitigatory measures adopted by the project to be verified by the Agency.

Environment Protection Agency (EPA) Khyber Pakhtunkhwa issued a number of approvals for construction of different projects that had been completed during financial years 2018-21.

During performance audit of EPA Khyber Pakhtunkhwa related to approvals & clearances of IEEs / EIAs and post clearance monitoring during audit year 2020-21, it was observed as under:

- i. Compliance reports were not obtained upon completion of construction of the projects. (**Annexure-XXVII**)
- ii. Annual reports summarizing operational performance of the project with reference to the conditions of approval and maintenance and mitigatory measures were also not obtained by the EPA. (**Annexure-XXVIII**)

Audit held that non-obtaining of the necessary compliance and annual reports was a clear violation of rules resulting in non-monitoring and checking of the projects by the EPA.

The observation was issued to the management on 04.04.2022, however, no response was received.

DAC meeting was not convened by the PAO till finalization of this report despite repeated requests. Last reminder was issued on 01.02.2023.

Audit recommends that the Agency may take steps to obtain completion and annual reports of all the completed units and share outcome with the audit authorities.

(Para No. 5.14 of Performance Audit Report on approvals & clearances of IEE/EIA and post clearness monitoring during last three years by EPA, Khyber Pakhtunkhwa AY 2021-22)

ANNEXURES

Annexure-I (MFDAC)

Sr. No.	Para No.	Financial Year	Name of Formation	Subject
1.	1	2021-22	PDMA	Non-deposit of bank profit into Government treasury – Rs. 4,986
2.	3	-do-	-do-	Non-conducting of internal audit
3.	4	-do-	-do-	Irregular payment of honoraria without budgetary allotment -Rs. 84,090
4.	5	-do-	-do-	Irregular payment on account of electricity charges - Rs. 7.902 million
5.	6	-do-	-do-	Payment to the contract staff without documentary evidence voucher - Rs.15,828/-
6.	11	-do-	-do-	Recovery of conveyance allowance – Rs. 70,000
7.	12	-do-	-do-	Non-restructuring of PDMA
8.	14	-do-	-do-	Loss due to non-conversion of current account into saving account – Rs 0.852
9.	16	-do-	-do-	Unjustified expenditure on account of deputation allowance –Rs. 3.141 million
10.	17	-do-	-do-	Un-reconciled expenditure statements
11.	18	-do-	-do-	Improper preparation of expenditure statement and wrong nomenclature of head of accounts
12.	19	-do-	-do-	Non-coverage of complete guarantee period by performance security - Rs 5.740 million
13.	20	-do-	-do-	Non-accomplishment of tasks / objectives of project - Rs 0.244 million
14.	21	-do-	-do-	Non-provision of warranty certificate on attested judicial paper - Rs. 57.400 million
15.	25	-do-	-do-	Procurement without need assessment resulting in undisbursed items laying in PDMA Warehouse
16.	26	-do-	-do-	Irregular payment to suppliers through cash/ open cheques– Rs 2.843 million
17.	27	-do-	-do-	Irregular Payment of executive allowance- Rs. 871,110/-
18.	28	-do-	-do-	Excess expenditure over budget allocation-Rs.3.561 million
19.	29	-do-	-do-	Loss due to non-deduction of income tax from DDO payments – Rs.93,398
20.	32	-do-	-do-	Non-completion of service books and leave accounts
21.	33	-do-	-do-	Improper maintenance of log books of vehicles - Rs. 3.385 million

22.	34	-do-	-do-	Irregular payment on account of Secretariat Allowance – Rs 0.119 million
23.	36	-do-	-do-	Overpayment on account of Conveyance Allowance during earned leave – Rs. 17,500
24.	37	-do-	-do-	Discrepancies in Regularization of Contingent paid employees of Ex-FDMA
25.	38	-do-	-do-	Un-authorised opening and operation of a bank account – Rs .20.856 million
26.	39	-do-	-do-	Irregular expenditure on payment of rent of private property -Rs. 12.319 million
27.	41	-do-	-do-	Inefficient procurement planning by PDMA
28.	42	-do-	-do-	Inaction by PDMA on issues identified by NAB in Kohistan rehabilitation schemes
29.	43	-do-	-do-	Unauthorized expenditure on hiring of vehicles on rent – Rs. 3.437 million.
30.	45	-do-	-do-	Unjustified award of contract Rs. 602.794 million
31.	49	-do-	-do-	Excess release of funds for CLCP in South Waziristan- Rs. 9,099.86 million
32.	1	2021-22	RR&S Deptt	Non-preparation of annual procurement plan - Rs. 11.187 million
33.	2	-do-	-do-	Mis-match of date of vouchers with their Serial Numbers - Rs. 0.535 million
34.	3	-do-	-do-	Non-disposal of scrap/ condemned items
35.	4	-do-	-do-	Unjustified expenditure on entertainment – Rs. 0.400 million
36.	5	-do-	-do-	Irregular procurement without obtaining performance guarantee - Rs. 0.099 million
37.	6	-do-	-do-	Unjustified demand of bid security reducing fair competition, and payment to contractor - Rs. 1.053 million
38.	7	-do-	-do-	Non-conduct of annual physical verification of store and stocks
39.	8	-do-	-do-	Non-maintenance of log books and movement register as prescribed in the rules
40.	9	-do-	-do-	Non-conducting of Internal Audit
41.	10	-do-	-do-	Expenditure without budget allocation/ re-appropriation and excess expenditure over budget allocation - Rs. 0.428 million
42.	1	-do-	-do-	Shortage of stock due to difference in balance of relief items –Rs. 2.079 million
43.	6	2019-22	DDMA Swat	Irregular payment from relief fund for unauthorized purpose –Rs. 0.067 million
44.	7	-do-	-do-	Irregular payment on account of Communication Network out of Covid fund - Rs. 0.750 million
45.	9	-do-	-do-	Non-maintaining of separate Cash Book for Relief funds by Deputy Commissioner Account- Rs. 42.633 million

46.	10	-do-	-do-	Non-preparation of monthly expenditure statements
47.	12	-do-	-do-	Irregular payment of compensation in encroached areas-Rs. 3.150 million (estimated)
48.	1	2019-22	DDMA Orakzai	Non- entry of stock in register - Rs. 4.157 million
49.	3	-do-	-do-	Incomplete Cash Book/ difference due to non-preparation of Bank Reconciliation Statements – Rs. 0.212 million
50.	4	-do-	-do-	Irregular payment of compensation through cash withdrawals - Rs. 1.129 million
51.	5	-do-	-do-	Non-submission of monthly progress report on account of compensation payments – Rs. 8.882 million
52.	6	-do-	-do-	Non-obtaining of vouched accounts – Rs. 1.500 million
53.	7	-do-	-do-	Non-revival of unspent balances kept in designated bank accounts – Rs. 21.475 million
54.	8	-do-	-do-	Non-maintenance of separate cash book – Rs. 2.462 million
55.	9	-do-	-do-	Use of unspecified Proforma for compensation cases – Rs. 1.100 million
56.	12	-do-	-do-	Non-preparation of monthly expenditure statements
57.	2	2021-22	Rescue 1122 (HQ)	Non-establishment of Emergency Service Academy
58.	3	-do-	-do-	Non-obtaining of vouched accounts - Rs. 828.017 million
59.	4	-do-	-do-	Non-verification of profit deposited into Government treasury – Rs. 23.589 million
60.	5	-do-	-do-	Non-establishment of code of conduct for rescue vehicles, ambulances and patient transportation services
61.	6	-do-	-do-	Non-conduct of annual physical verification of store and stock items
62.	7	-do-	-do-	Non-establishment of community emergency response teams
63.	12	-do-	-do-	Non-deduction of income tax from the supplier-Rs.2.760 million
64.	14	-do-	-do-	Non-verification of stamp duty deposited into Government treasury –Rs.2.740 million
65. 11	18	-do-	-do-	Irregular procurement in piecemeal from Ahmed Medix (Pvt) Limited to avoid open tendering - Rs. 1.274 million
66.	19	-do-	-do-	Non-deduction of Income Tax - Rs. 51,105

67.	20	-do-	-do-	Irregular expenditure on procurement of generators – Rs. 19.279 million
68.	23	-do-	-do-	Non-auction of un-serviceable ambulances
69.	24	-do-	-do-	Non-maintenance of proper record of ambulances and drivers transferred by Health Department
70.	26	-do-	-do-	Non-framing of rules as per decisions of 14th meeting of Khyber Pakhtunkhwa Emergency Rescue Council
71.	27	-do-	-do-	Irregular payment on account of electricity charges - Rs.355,203
72.	28	-do-	-do-	Non-deduction of Income Tax from salary – Rs.94,000
73.	29	-do-	-do-	Misclassification of expenditure - Rs. 158,737
74.	30	-do-	-do-	Doubtful expenditure on POL charges of fire vehicles - Rs 0.603 million
75.	34	-do-	-do-	Un-authorized re-appropriation of funds - Rs. 133.544 million
76.	35	-do-	-do-	Irregular procurement in piecemeal - Rs. 1.160 million
77.	36	-do-	-do-	Irregular expenditure under ADP schemes - Rs. 1,067.329 million
78.	40	-do-	-do-	Non-preparation of expenditure statement of development schemes
79.	41	-do-	-do-	Non-maintenance of essential record by Rescue 1122
80.	3	2021-22	EPA (HQ)	Irregular procurement of stationary - Rs. 0.640 million
81.	4	-do-	-do-	Irregular expenditure in piecemeal - Rs.166,210
82.	5	-do-	-do-	Irregular payment on account of electricity charges - Rs. 280, 309
83.	6	-do-	-do-	Mis-classification of expenditure – Rs. 63,990
84.	8	-do-	-do-	Non-conducting of annual physical verification of store and stock items
85.	9	-do-	-do-	Internal audit not conducted
86.	11	-do-	-do-	Non-holding of Khyber Pakhtunkhwa Environmental Protection Council meetings
87.	12	-do-	-do-	Non-conducting of environmental audit of old industrial units
88.	13	-do-	-do-	Lack of monitoring of brick kilns converted to Zigzag technology under ADP scheme- Rs. 7.946 million
89.	14	-do-	-do-	Un-reconciled and non-verifiable receipts credited in Environmental Improvement Fund Account – Rs. 57.954 million
90.	16	-do-	-do-	Inaction to promote environmental research and development by EPA, Khyber Pakhtunkhwa
91.	18	-do-	-do-	Inaction toward formal notification of administrative penalty rules
92.	19	-do-	-do-	Irregular procurement in piecemeal - Rs. 0.317 million

93.	21	-do-	-do-	Procurement of equipment beyond the provision of PC-I and of sub-standard quality - Rs. 0.803 million
94.	2	2021-22	EPA Abbottabad	Un-reconciled and non-verifiable receipts administrative penalty and IEE/GEAs fees - Rs. 4.855 million
95.	3	-do-	-do-	Irregular cash payments to vendors and employees - Rs. 330,538
96.	4	-do-	-do-	Irregular payment on account of NTC charges - Rs.85, 417
97.	5	-do-	-do-	Irregular payment on account of sui gas charges - Rs. 35, 570
98.	6	-do-	-do-	Doubtful payment on account of POL - Rs. 32,390
99.	7	-do-	-do-	Non-maintenance of database of industrial units and commercial concerns
100.	8	-do-	-do-	Non-establishment of EPA laboratory in the Abbottabad region
101.	9	-do-	-do-	Improper maintenance of record and non-pursuance of cases sent to Environmental Protection Tribunal
102.	10	-do-	-do-	Non-obtaining the undertakings from proponents for acceptance of stipulated conditions of environmental approvals
103.	11	-do-	-do-	Inordinate delay in finalization of environmental approval cases by EPA Khyber Pakhtunkhwa
104.	12	-do-	-do-	Issuance of environmental approval through IEE instead of EIA
105.	13	-do-	-do-	Improper maintenance of separate registers for Initial Environmental Examination (IEEs) and General Environmental Assessment (GEAs)
106.	14	-do-	-do-	No record regarding handling of hazardous substances in the region
107.	15	-do-	-do-	Non-conducting environmental audit of old industrial units
108.	16	-do-	-do-	Deficiency of human resource on key operational positions
109.	17	-do-	-do-	Non-conducting of annual physical verification of store and stock items
110.	18	-do-	-do-	Internal audit not conducted
111.	1	2019-22	EPA Swat	Irregular procurement of stationery - Rs. 0.763 million
112.	3	-do-	-do-	Irregular payment on account of rent of office building- Rs.2.767 million
113.	5	-do-	-do-	No maintenance of data base of industrial units and commercial concerns
114.	6	-do-	-do-	Non-maintenance of separate registers for Initial Environmental Examination (IEEs) and General Environmental Assessment (GEAs)
115.	7	-do-	-do-	Non-establishment of EPA laboratory in the Malakand region

116.	9	-do-	-do-	Inaction against the violators after issuance of Environmental Protection Orders
117.	11	-do-	-do-	Irregular cash payments to vendors and employees - Rs. 1.320million
118.	12	-do-	-do-	Irregular expenditure on account of postages stamps - Rs. 182,900
119.	13	-do-	-do-	Non-conducting of annual physical verification of store and stock items
120.	14	-do-	-do-	Deficiency of human resource on key operational positions
121.	15	-do-	-do-	Internal audit not conducted
122.	16	-do-	-do-	Irregular payment on account of TA/DA - Rs. 1.995 million
123.	17	-do-	-do-	Non-conducting environmental audit of old industrial units
124.	18	-do-	-do-	Industrial and commercial units not covered under Khyber Pakhtunkhwa Environmental Assessment Rules,2021

Annexures (Related to paras- Chapter 1)

Annexure-II (Para#1.4.1) Unauthorized appointment of contingent paid staff in PDMA - Rs 44.102 million (Rs. in million)		
Sr.No.	Particular	Amount
1.	PDMA (HQ) contingent staff salary	26.528
2.	Bakka Khel Capm contingent staff salary	17.574
	Total	44.102

Annexure-III (Para#1.4.1) Unauthorized appointment of contingent paid staff in PDMA– Rs. 44.102 million			
Sr. No.	Name of Officer	Designation	Pay Per Month in Rs.
1.	Mr. Inam Ali	Administration Officer	80,000
2.	Mr. Muhammad Adil	Legal Advisor	70,000
3.	Mr. Ayub Jan	Accountant	50,000
4.	Mr. Taimoor Khan	Finance Officer	50,000
5.	Mr. Muhammad Janbaz Shafi	IT Officer	50,000
6.	Mr. Bilal Khan	IT Officer	50,000
7.	Mr. Aamir Khan	Planning Officer	50,000
8.	Mr. Jawad Alam Khan	Training Officer	50,000
9.	Mr. Azaz Khan	Field Engineer	50,000
10.	Mr. Syed Iqtidar Shah	Database Administrator	45,000
11.	Mr. Rabistan Gul	Operation Officer	48,000
12.	Mr. Shehryar	Operation Officer	40,000
13.	Mr. Sajid Khan	Grievance Disk Supervisor	40,000
14.	Mr. Ghalib Akhtar	Operation Officer	48,000
15.	Mr. Habibullah Khalid	Sub Engineer	35,000
16.	Mr. Muhammad Asfandiyar Khan	Sub Engineer	30,000
17.	Mr. Ihsan Ur Rehman	Public Relation Officer	35,000
18.	Mr. Fakhre-e-Alam	Internal Auditor	40,000
19.	Mr. Asif Rahim	Operation Officer	40,000
20.	Hayat Muhammad Khan	Operation Officer (PDMA)	45,000
Sub Total			946,000
21.	Hikmat Ullah Khan	Site Engineer	40,000
22.	Shah Daraz	Logistic Officer	40,000
Sub Total			80,000
Grand Total (for 11 months @ 1.026 =11.286)			1,026,000

Annexure-IV (Para#1.4.5)**Irregular award of Contract in violation of Public Procurement Rules - Rs. 33.886 million****(Rs. in million)**

Sr.No.	On Account of	Payment
1.	Monthly Cash Grant @ Rs.12,000 for the North Waziristan TDPs	19.616
2.	Monthly Ration Allowance @ Rs.8,000 for North Waziristan & Khyber TDPs	14.270
Total		33.886

Annexure-V (Para# 1.4.6)**Splitting of expenditure to avoid open competitive bidding - Rs. 6.926 million****(Rs. in million)**

Sr. No.	Vendor	Cheque No	Date	Amount
1.	M/S Muzamil & Brothers	16164	25-08-2021	0.043
2.	M/S Muzamil & Brothers	16165	25-8-21	0.093
3.	M/S Global Tyres	18186	31-8-2021	0.074
4.	M/S Imran Tyre	18272	9-9-2021	0.097
5.	M/S Itifaq Tyre	18576	17-9-2021	0.050
6.	M/S Itifaq Tyre	18577	17-9-2021	0.050
7.	M/S Nafees & Brothers	37327	23-9-2021	0.073
8.	M/S Itifaq Tyre	37328	23-9-2021	0.050
9.	M/S Itifaq Tyre	37513	6-10-2021	0.050
10.	M/S Itifaq Tyre	37514	6-10-2021	0.050
11.	M/S Imran Tyre	37515	6-10-2021	0.074
12.	M/S Imran Tyre	37516	6-10-2021	0.074
13.	M/S Imran Tyre	37525	6-10-2021	0.049
14.	M/S Imran Tyre	37567	6-10-2021	0.049
15.	M/S Imran Tyre	37569	6-10-2021	0.053
16.	M/S Imran Tyre	37574	6-10-2021	0.063
17.	M/S Imran Tyre	37575	6-10-2021	0.063
18.	M/S Dubai Tyres	39750	11-11-2021	0.044
19.	M/S Swat Tyre	40011	18-11-2021	0.053
20.	M/S Dubai Tyres	40030	26-11-2021	0.044
21.	M/S Swat Tyre	40053	26-11-2021	0.052
22.	M/S Itifaq Tyre	40081	26-11-2021	0.050
23.	M/S Swat Tyre	40860	3-12-2021	0.064
24.	M/S Dubai Tyres	41255	23-12-2021	0.044
25.	M/S New Ali Tyre	42305	3-1-2022	0.099
26.	M/S Imran Tyre	46339	8-3-2022	0.096
27.	M/S Tanveer Tyre	46360	8-3-2022	0.054
28.	M/S Dubai Tyres	47034	10-3-2022	0.074
29.	M/S Dubai Tyres	47035	10-3-2022	0.074
30.	M/S Itifaq Tyre	47072	17-3-2022	0.052
31.	M/S Itifaq Tyre	47073	17-3-2022	0.052
32.	M/S Rustam Tyre	47074	17-3-2022	0.073
33.	M/S Wali Tyre	47075	17-3-2022	0.073
34.	M/S Itifaq Tyre	47080	17-3-2022	0.068
35.	M/S Global Tyre	47081	17-3-2022	0.073
36.	M/S Ramzan Tyre	47082	17-3-2022	0.061
37.	M/S Ramzan Tyre	47083	17-3-2022	0.086
38.	M/S Imran Tyre	47087	17-3-2022	0.052
39.	M/S Global Tyre	47088	17-3-2022	0.074
40.	M/S Imran Tyre	60012	17-3-2022	0.052

41.	M/S Tyre Zone	60016	17-3-2022	0.072
42.	M/S Tyre Zone	60015	17-3-2022	0.072
43.	M/S Ramzan Tyre	60022	17-3-2022	0.041
44.	M/S Wali Tyre	60023	17-3-2022	0.073
45.	M/S Itifaq Tyre	60024	17-3-2022	0.073
46.	M/S Itifaq Tyre	60025	17-3-2022	0.073
47.	M/S Tyre Zone	60026	17-3-2022	0.072
48.	M/S New Buner Tyre	60030	17-3-2022	0.084
49.	M/S Tajik Tyre	60032	17-3-2022	0.070
50.	M/S Tajik Tyre	60034	17-3-2022	0.070
51.	M/S Rustam Tyre	61054	29-3-2022	0.073
52.	M/S Itifaq Tyre	61046	29-3-2022	0.059
53.	M/S Itifaq Tyre	61047	29-3-2022	0.085
54.	M/S Global Tyre	61051	29-3-2022	0.091
55.	M/S Rustam Tyre	61061	29-3-2022	0.073
56.	M/S New Punjab Tyre	61062	29-3-2022	0.081
57.	M/S Tajik Tyre	61063	29-3-2022	0.070
58.	M/S Itifaq Tyre	61065	29-3-2022	0.052
59.	M/S Itifaq Tyre	61066	29-3-2022	0.052
60.	M/S Itifaq Tyre	61067	29-3-2022	0.052
61.	M/S Itifaq Tyre	61068	29-3-2022	0.052
62.	M/S Itifaq Tyre	61071	29-3-2022	0.073
63.	M/S Imran Tyre	61072	29-3-2022	0.082
64.	M/S Itifaq Tyre	61074	29-3-2022	0.073
65.	M/S Tyre Zone	61079	29-3-2022	0.094
66.	M/S Abu Baker Tyre	61083	29-3-2022	0.084
67.	M/S New Punjab Tyre	61084	29-3-2022	0.073
68.	M/S Tyre Zone	61085	29-3-2022	0.092
69.	M/S New Punjab Tyre	61087	29-3-2022	0.046
70.	M/S Rustam Tyre	61088	29-3-2022	0.069
71.	M/S New Punjab Tyre	62630	5-4-2022	0.040
72.	M/S Itifaq Tyre	62632	5-4-2022	0.085
73.	M/S New Punjab Tyre	62641	5-4-2022	0.046
74.	M/S Ramzan Tyre	62642	5-4-2022	0.087
75.	M/S New Ali Tyre	62676	18-4-2022	0.049
76.	M/S Afghan New & Old Tyre	62684	18-4-2022	0.089
77.	M/S Tyre Zone	63930	26-4-2022	0.056
78.	M/S Imran Tyre	63931	26-4-2022	0.074
79.	M/S Imran Tyre	63938	26-4-2022	0.048
80.	M/S Imran Tyre	63959	26-4-2022	0.059
81.	M/S Imran Tyre	65308	11-5-2022	0.069
82.	M/S Imran Tyre	65309	11-5-2022	0.069
83.	M/S Imran Tyre	65310	11-5-2022	0.074
84.	M/S Imran Tyre	65315	11-5-2022	0.048
85.	M/S New Rehman Zeb Tyre	65334	11-5-2022	0.070
86.	M/S New Rehman Zeb Tyre	65361	13-5-2022	0.045

87.	M/S Afghan New & Old Tyre	65373	13-5-2022	0.078
88.	M/S Afghan New & Old Tyre	65374	13-5-2022	0.044
89.	M/S Itifaq Tyre	95016	25-5-2022	0.057
90.	M/S Tanveer Tyre	95604	1-6-2022	0.008
91.	M/S Itifaq Tyre	96517	13-6-2022	0.852
92.	M/S Afghan New & Old Tyre	97970	23-6-2022	0.044
93.	M/S Afghan New & Old Tyre	97979	23-6-2022	0.190
Total				6.926

Annexure-VI (Para# 1.4.8)**Non-obtaining of vouched accounts from spending departments - Rs. 828.017 million****(Rs. in million)**

Sr. No.	Scheme Name	Cost Center	Paid To	Amount
1.	Establishment of ERS-Rescue-1122 District Abbottabad	PR 5734	XEN C & W Building Division Abbottabad	60.000
2.	Establishment of ERS-Rescue-1122 District Kohat	-do-	Executive Engineer C & W Division District Kohat	59.000
3.	Establishment of ERS-Rescue-1122 District Kohat	-do-	Executive Engineer C & W Division District Nowshera	70.000
4.	Establishment of ERS-Rescue-1122 District Kohat	-do-	Executive Engineer C & W Division District Nowshera	34.514
5.	Establishment of ERS-Rescue-1122 District Swat	-do-	Executive Engineer C & W Building Division Swat	52.598
6.	-do-	-do-	XEN C & W Building Division II Swat at Matta	31.732
7.	Establishment of ERS-Rescue-1122 District Lakki Marwat	-do-	XEN C & W Division District Laki Marwat	40.000
8.	Establishment of ERS-Rescue-1122 District Battagram	-do-	Deputy Commissioner Battagram	10.958
9.	-do-	-do-	Executive Engineer C & W Division Battagram	15.000
10.	-do-	-do-	Deputy Commissioner Battagram	0.500
11.	-do-	-do-	Executive Engineer C & W Battagram	9.542
12.	Establishment of ERS-Rescue-1122 District Chitral	-do-	Executive Engineer C & W Division Lower Chitral	10.000
13.	-do-	-do-	Executive Engineer C & W Division Lower Chitral	17.000
14.	Establishment of ERS-Rescue-1122 District Dir Upper	-do-	Executive Engineer C & W Division Dir Upper	15.187
15.	Establishment of ERS-Rescue-1122 District Kolai-Palas	-do-	Deputy Commissioner Kolai-Palas	1.000
16.	-do-	-do-	Executive Engineer C & W Division Lower Kohistan	9.400
17.	-do-	-do-	Executive Engineer C & W Kolai-Palas	10.000
18.	Establishment of ERS-Rescue-1122 District Lower Kohis	-do-	Executive Engineer C & W Division Lower Kohistan	10.000
19.	Establishment of ERS-Rescue-1122 District Malakand	-do-	Executive Engineer C & W Division Malakand	10.000
20.	Establishment of ERS-Rescue-1122 District Shangla	-do-	Executive Engineer C & W Division Shangla	27.000

21.	Establishment of ERS-Rescue-1122 District Tank	-do-	Executive Engineer C & W Division Tank	30.000
22.	Establishment of ERS-Rescue-1122 District Rustam & Katlang	-do-	Executive Engineer C & W Division Mardan	44.000
23.	Establishment of ERS-Rescue-1122 District Torghar	-do-	Executive Engineer C & W Division Torghar	25.000
24.	Establishment of ERS-Rescue-1122 District Upper Chitral	-do-	XEN C & W Division District Upper Chitral	20.000
25.	-do-	-do-	Executive Engineer C & W Division Upper Chitral	5.000
26.	-do-	-do-	Executive Engineer C & W Division Upper Chitral	5.000
27.	Purchase of Land/Construction of Rescue-1122 Stations & Balance work in KP	-do-	XEN C & W Building Division Nowshera	4.130
28.	210650-Extension of ERS (Rescue-1122) in Newly Merged Districts of KP	PR 8601	Executive Engineer C&W Division Lower Kurram	81.456
29.	210650-Extension of ERS (Rescue-1122) in Newly Merged Districts of KP	-do-	Executive Engineer C&W Division Bannu	40.000
30.	210650-Extension of ERS (Rescue-1122) in Newly Merged Districts of KP	-do-	XEN Building Division Tribal District North Waziristan	20.000
31.	210650-Extension of ERS (Rescue-1122) in Newly Merged Districts of KP	-do-	Executive Engineer, Building Division Tribal District North Waziristan	60.000
Total				828.017

Annexure-VII (Para#1.4.9)

Huge variation in figures of bank account and cash book balances – Rs. 486.058 million

(Rs. in million)

Financial Year	Source/ Cash Book	Balance (C.Bk)	Balance as per Bank Statement	Difference
2021-22	Relief	25.325	563.566	486.058
	Covid-19	52.182		
	Total	77.507		

Annexure-VIII (Para# 1.4.10)**Non-recovery of GST and Income Tax from suppliers - Rs. 227.749 million****(Rs. in million)**

Sr.No	Supplier Name	Particulars	Date	Amount Paid	GST amount	I.Tax amount
1.	M/s Toyota Frontier Motors Pvt Ltd-Peshawar	40 Toyota Hiace 4x4 Van (Hi Roof)	18.02.2020	276.720	41.81	11.07
2.	-do-	Fabrication of 40 Toyota Hiace 4x4 Van (Hi Roof)	07.04.2020	140.480	20.41	0.817*
3.	-do-	2 Toyota Hilux Pickup 4x2 Single Cabin	30.12.2019	7.10	1.032	0.284
4.	M/s Hino Pak Motors Ltd-Peshawar	36 Trucks FG8JKKB 4X2 13 Trucks Dutro 4x2	02.08.2019	325	47.222	13
5.	M/s ISUZU Federal Motors-Islamabad	3 D-Max Double Cabin 4x4	30.06.2020	15.420	2.621	0.617
6.	M/s Javaid Industrial Co Gujranwala	Fabrication of 5 recovery vehicles	22.11.2019	44.45	6.46	0.258*
7.	M/s Global Technologies Lahore	2 Wheel Excavators	22.11.2019	48.15	7.00	1.93
8.	M/s Colibrative Heavy Industries Pvt Ltd Lahore	Fabrication of 27 fire vehicles on Hino Chasis	30.10.2019	172.8	25.108	-
9.	-do-	Fabrication of 7 water bowser	07.04.2020	31.45	4.577	-
10.	M/s Ahmed Medix Pvt Ltd Lahore	Fabrication of 13 Rescue vehicles & 4 Rescue vans on Hino Chasis	19.11.2019	188.092	27.33	-
11.	M/s A-Tech International Ltd-Lahore	13 Hydraulic Cutter	21.11.2019	15.52	2.26	0.168*
12.	-do-	130 Fire Turn Out Gear	23.06.2020	12.35	1.79	0.083*
13.	-do-	9 Audio Sensors	23.06.2020	18.441	2.679	0.109*
14.	-do-	9 Visio Search Cameras	23.06.2020	27.00	3.92	0.177*
15.	M/s Solution Corporation- Karachi	Wireless equipments	12.06.2020	25.74	3.74	0.170*
16.	M/s Global Firefighting	Fabrication of 5 recovery vehicles	28.02.2020	6.117	1.253**	0.030*
Total				1,354.83	199.032	28.717

*income tax less deducted.

** GST not registered.

Annexure-IX (Para#1.4.12)**Irregular payments after closure of CLCP Program - Rs. 32.549 million****(Rs. in million)**

Sr. No.	Month	Description	Expenditure
1.	Feb. 2022	Expenditure of RRU out of CLCP Fund	03.446
2.	Apr. 2022	Expenditure of RRU out of CLCP Fund	02.020
3.	May. 2022	Expenditure of RRU out of CLCP Fund	00.135
4.	Jun. 32022	Expenditure of RRU out of CLCP Fund	02.705
5.	31.03.2022	Released to RRU Unit	11.000
6.	15.03.2022	DC Orakzai	01.000
7.	14.03.2022	DC Khyber	05.161
8.	14.03.2022	DC Kurram	01.402
9.	11.03.2022	DC N Waziristan	05.680
Total			32.549

Annexure-X (Para#1.4.13)**Irregular cash payments to PDMA staff at TDPs camp – Rs. 27.121 million****(Rs. in million)**

Sr. No.	Name	Designation	Particulars/ On account of	Chq. No.	Date	Amount
1.	Mr. Imran Khan	Distt Coord	Labour Charges for the month of June-2021	34798843	06.07.2021	0.059
2.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 16-06-21 to 30-06-21	34798848	06.07.2021	0.644
3.	Mr. Inam Ali	AD (A)	HQ CEW Petty Expenses for the month of June-2021	34798858	09.07.2021	0.200
4.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of July, 2021	40453177	29.07.2021	0.624
5.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 11-07-2021 to 21-07-2021	40453179	29.07.2021	0.571
6.	Mr. Imran Khan	Distt Coord	Misc. Expenditure in r/o TDPs Camp Bakka Khel for the period of 22-7-21 to 31-7-21	40453200	05.08.2021	0.512
7.	Mr. Imran Khan	Distt Coord	Misc. Expenditure in r/o TDPs Camp Bakka Khel for the period of 01-8-21 to 15-8-21	40453219	24.08.2021	0.706
8.	Mr. Imran Khan	Distt Coord	Labour Charges in r/o TDPs Camp Bakka Khel for the period of August 2021	40453248	06.09.2021	0.128
9.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 16.08.2021 to 31.08.2021	40453254	06.09.2021	0.947
10.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 01.09.2021 to 15.09.2021	40453269	20.09.2021	0.866
11.	Mr. Ihsan Ullah	Care Taker	Petty Exp of HQ CEW for the month of September 2021	34798884	30.09.2021	0.144
12.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 16.09.2021 to 30.09.2021	34798911	06.10.2021	1.051

13.	Mr. Imran Khan	Distt Coord	Labour Charges in r/o TDPs Camp Bakka Khel for newly arrived TDPs	40453286	18.10.2021	0.073
14.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for newly arrivd TDPs	40453287	25.10.2021	0.546
15.	Mr. Zia ur Rehman	Distt Coord	Misc. Exp in r/o Khyber TDPs return	40453290	26.10.2021	0.107
16.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 01.10.2021 to 15.10.2021	40453294	01.11.2021	0.975
17.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 16.10.2021 to 31.10.2021	40453305	09.11.2021	0.909
18.	Mr. Imran Khan	Distt Coord	Labour charges in r/o TDPs Camp Bakka Khel for the month of Oct 2021	40453312	09.11.2021	0.085
19.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 01.11.2021 to 15.11.2021	40453326	18.11.2021	0.981
20.	Mr. Imran Khan	Distt Coord	Labour charges in r/o TDPs Camp Bakka Khel for the month of Nov 2021	40453346	06.12.2021	0.130
21.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 16.11.2021 to 30.11.2021	40453352	06.12.2021	0.910
22.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 01.12.2021 to 15.12.2021	40453382	23.12.2021	0.924
23.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for established/re-installed of 55 Nos compound for khost TDPs	40453388	24.12.2021	0.442
24.	Mr. Imran Khan	Distt Coord	Labour charges in r/o TDPs Camp Bakka Khel for established/re-installed of 55 Nos compound for khost TDPs	40453389	24.12.2021	0.163
25.	Mr. Imran Khan	Distt Coord	Labour charges in r/o TDPs Camp Bakka Khel for the month of Dec 2021	40453399	03.01.2022	0.086

26.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 31.12.2021 to 16.12.2021	40453401	03.01.2022	1.132
27.	Mr. Imran Khan	Distt Coord	Misc. Exp & Labour charges in r/o TDPs Camp Bakka Khel for established/re-installed of compound for khost TDPs	40453419	20.01.2022	0.589
28.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 01.01.2022 to 15.01.2022	40453423	21.01.2022	0.974
29.	Mr. Imran Khan	Distt Coord	Misc. Exp & Labour charges in r/o TDPs Camp Bakka Khel for established/re-installed of compound for khost TDPs	59603031	02.02.2022	0.476
30.	Mr. Imran Khan	Distt Coord	Misc. Exp in r/o TDPs Camp Bakka Khel for the period of 16.01.2022 to 31.01.2022	59603064	07.02.2022	1.035
31.	Mr. Imran Khan	Distt Coord	Labor Charges in r/o TDPs Camp Bakka Khel for the month of Jan-22	59603065	07.02.2022	0.135
32.	Mr. Imran Khan	Distt Coord	Estb/Re installed of Compounds for Coming Khost (TDPs)	59603091	21.02.2022	0.449
33.	Mr. Imran Khan	Distt Coord	Misc. Exp for the period of 01-02-2022 to 15-02-2022 in r/o TDPs Camp	59603092	21.02.2022	0.903
34.	Mr. Imran Khan	Distt Coord	Misc. Exp for the period of 16-02-2022 to 28-02-2022 in r/o TDPs Camp	59603113	04.03.2022	1.104
35.	Mr. Imran Khan	Distt Coord	Labor Charges for the month of Feb-2022	59603117	04.03.2022	0.166
36.	Mr. Imran Khan	Distt Coord	Misc. Exp for the period of 01-03-2022 to 15-03-2022 in r/o TDPs Camp	59603146	21.03.2022	0.985
37.	Mr. Imran Khan	Distt Coord	Labor Charges in r/o TDPs Camp Bakka Khel for the month of March-22	59603181	06.04.2022	0.183
38.	Mr. Imran Khan	Distt Coord	Misc. Exp for the period of 15-03-2022 to 31-03-2022 in r/o TDPs Camp	59603184	06.04.2022	1.045
39.	Mr. Imran Khan	Distt Coord	Misc. Exp for the period of 01-04-2022 to 15-04-2022	59603208	06.04.2022	1.089

40.	Mr. Imran Khan	Distt Coord	Misc. Exp for the period of 15-04-2022 to 30-04-2022 in r/o TDPs Camp	59603237	10.05.2022	0.914
41.	Mr. Imran Khan	Distt Coord	Labor Charges in r/o TDPs Camp Bakka Khel for the month of April-2022	59603238	10.05.2022	0.129
42.	Mr. Imran Khan	Distt Coord	Misc. Exp for the period of May, 2022 in r/o TDPs	59603267	20.05.2022	0.981
43.	Mr. Imran Khan	Distt Coord	Labor Charges in r/o TDPs Camp Bakka Khel for the month of May-2022	59603268	20.05.2022	0.090
44.	Mr. Iman Khan	Distt Coord	Repair & Maintenance of staging area in r/o de-notified TDPs families	76901698	06.06.2022	0.890
45.	Mr. Khalid Saleem	Distt Coord	Misc. expenditure for the period of 21.05.22 to 31.05.22. in TDPs camp	76901707	09.06.2022	0.652
46.	Mr. Khalid Saleem	Distt Coord	Labour charges for the period of 25.05.22 to 31.05.22 in TDPs camp	76901710	10.06.2022	0.037
47.	Mr. Raham Noor	AD Admin	Repair & Maintenance	76901732	20.06.2022	0.032
48.	Mr. Khalid Saleem	Distt Coord	Misc. expenditure for the period of 01.06.22 to 30.06.22 in TDPs camp	76901745	24.06.2022	0.348
Total						27.121

Annexure-XI (Para# 1.4.14) Loss due to non-conversion of Current account into PLS saving account - Rs.25.770 million (Rs. in million)			
Account Title	Account No.	Op. Balance as on 01-07-2021	Closing Balance as on 30-06-2022
Deputy Commissionr Swat	13200390004	172.706	563.566
Average Balance (Rs.172706257 + Rs.563565591)/2			368.136
Profit/ Interest@7%			25.770

Annexure – XII (Para# 1.4.16) Unverified payments to affecttees in absence of Actual Payment Receipts (APRs) / Acquaintance Rolls - Rs 15.053 million (Rs. in million)					
Sr. No.	Cheque No.	Date	Asstt. Commissioner	Description	Amount
1.	24385337	14.11.2018	AC Matta	For further payment to owners of damaged houses as compensation	0.130
2.	24385378	03.02.2020	AC Matta	For further payment to legal heirs of deceased/ Injured persons/ owners fo damaged houses/ live stock	2.866
3.	24385379	03.02.2020	AC Bahrain	for further payment to the legal heirs of deceased/ injured persons/ owners of damaged houses/ live stock	3.838
4.	24385383	10.02.2020	AC Bahrain	for further payment to the legal heirs of deceased/ injured persons/ owners of damaged houses/ live stock	0.972
5.	24371492	24.02.2021	AC Bahrain	For further payment to the legal heirs of deceased/ Injured persons & owners of damaged houses due to Natural Calamity (Death2, Injured 8,House Damaged 16, Wall 9)	2.000
6.	41235366	11.06.2021	AC Bahrain	For further payment to Farman Ali S/o Muhammad Ali r/o Zor Kale , Tehsil Bahrain (Two rooms damaged due to rain)	0.100
7.	41235389	13.09.2021	AC Bahrain	For further to legal heirs of deceased/ house damages owner	0.600
8.	43097604	25.10.2021	AC Bahrain	For further payment to legal heirs of the deceased who were dead due to rock fall in M. Kalam	1.610

9.	41235412	16.12.2021	AC Matta	For further payment to the legal heirs of deceased (1), Injured 11 No. owners of House damages	1.230
10.	41235416	22.12.2021	AC Bahrain	For further payment to the legal heirs of deceased.	0.225
11.	41235434	10.02.2022	AC Bahrain	--	0.780
12.	46784544	19.04.2022	AC Matta	For further payment to legal heirs of deceased (1), owner of house damaged 1 & 3 Bufalos, 2 No. goats	0.402
13.	46784548	19.04.2022	AC Bahrain	For further payment to the legal heirs of (1) deceased	0.300
Total					15.053

Annexure-XIII (Para#1.4.20)						
Loss due to non-recovery of Sales Tax and Income Tax from service provider - Rs. 8.469 million						
(Rs. in million)						
S#	On Account of	Payment	1% Service Charges	I.T @ 10%	S.T @ 15%	Total
1.	Monthly Cash Grant @ Rs.12,000 for the North Waziristan TDPs	1,960.677	19.607	1.961	2.941	4.902
2.	Monthly Ration Allowance @ Rs.8,000 for North Waziristan & Khyber TDPs	1,426.985	14.270	1.427	2.140	3.567
Total		3,387.661	33.877	3.388	5.081	8.469

Annexure XIV (Para# 1.4.21)**Irregular payment of compensation to the affectees through cash –Rs. 3.182 million****(Rs. in million)**

Sr.No.	Cheque No.	Date	Description	Amount
1.	24385341	22.11.2018	For A/C CD	0.700
2.	24385354	26.07.2019	AC Babuzai	1.000
3.	41235390	13.09.2021	Mr. Muhammad Naeem	0.005
4.	41235409	15.12.2021	--	0.020
5.	46784555	28.04.2022	Mr. Rahim Shah	0.067
6.	Cash withdrawal		Mr. Zahoor Iqbal	0.261
7.	Cash withdrawal	17.08.2018	N/A	0.805
8.	Cash withdrawal	06.04.2020	N/A	0.220
9.	Cash withdrawal	20.04.2020	N/A	0.104
Total				3.182

Annexure-XV (Para# 1.4.30)**Non-holding of Rescue 1122 Council meetings on regular basis and non-implementation of decisions of the Council**

Sr. No.	Meeting	Agenda No	Particulars	Decision	Compliance
1.	14 (dated 10.12.2020)	3	Constitution of District Emergency Board	The council approved the proposed agenda and constituted the sub-committee.	Nil
2.	14 & 15 (dated 10.12.2020 & 23.12.2021)	6 & 1	Framing of regulation regarding emergency procurement	The council agreed upon that Emergency procurement rules should be vetted from Finance Department KP. Afterward, the same would be presented before the council for approvals.	Nil
3.	14 (dated 10.12.2020)	9	MoU are provision of emergency services by Tourist Facilitation Hub	The Council Approved & directed on signing of MoU.	Nil
4.	14 (dated 10.12.2020)	Additional Agenda 01	Establishment of Rescue 1122 station at Hattar special economic Zone and Nowshera Economic Zone	The Council Approved & directed on signing of MoU.	Nil
5.	15 (dated 23.12.2021)	3	Regularization of Rescue 1122 employees	The forum agreed to the proposal of the department regarding regularization of Project employees. In this regard a summary may be moved through Finance Division for approval of Competent Authority.	Nil
6.	Meeting	Agenda No	Description	Decision	Compliance
7.	15 (dated 23.12.2021)	4	Procurement Plan	The forum approved the annual procurement plan 2021-22 of KP(ERS 1122) with the direction that all the procurement shall be carried out under the existing KPPRA rules.	Nil
8.	15 (dated 23.12.2021)	7	Condemnation and value assessment committee for Rescue 1122 to declare assets which are un	The forum agreed that condemnation committee may be constituted for carrying out unserviceable items and its public auction.	Nil

			useable or beyond economical repair as condemn and to assess its value for public auction by the Rescue 1122		
9.	15 (dated 23.12.2021)	8	Framing of TORs for ambulatory service	The council approved the committee for Framing of TORs for ambulatory service and the same should be presented before for approval in next Council meeting.	Nil
10.	15 (dated 23.12.2021)	9	Progress on various decision taken in previous rescue council meeting	The forum agreed that all the decision of the council may be implement in true letter and spirit and all the pending tasks shall be completed before next council meeting	Nil
11.	16 (dated 25.04.2022)	2	Khyber Pakhtunkhwa referral ambulance service	The council reviewed and recognized the inter hospital service being delivered by Rescue 1122 free of cost at every level and Director Ambulance Services Rescue 1122 as members to prepare TORs and presented the same before the council in its next meeting.	Nil

Annexure-XVI (Para# 1.4.34)**Lack of proper verification, review and monitoring of CLCP disbursements made by PDMA**

Sr.No	Name	CNIC	Form No.	Status	Batch	Remarks
1.	Sher Wali Khan	12201-1887064-3	52553	Overwriting/CD in list PD in MIS	2940 cases	Pending
2.	Muhammad Sher Khan	42501-6051140-3	80192	CD in list PD in MIS	2940 cases	Pending
3.	Mohammad Akbar	21703-7720579-3	49292	CD in list PD in MIS	2940 cases	Pending
4.	Abdur Rehman	21702-6786672-9	54051	CD in list PD in MIS/CNIC expired	2940 cases	Pending

Annexure-XVII (Para# 1.4.34)**Lack of proper verification, review and monitoring of CLCP disbursements made by PDMA**

Sr.No	Name	CNIC	Form No.	Status	Batch	Remarks
1.	Sadam Hussain	21702-0221525-1	48022	Overwriting	2940 cases	Pending
2.	Sher Zada Bibi	21703-2987397-4	103365	Overwriting	2940 cases	Pending
3.	Pir Zada Khan	21702-3429693-4	80922	Overwriting	2940 cases	Pending
4.	M. Shabir	21702-6764288-3	51287	Overwriting	2940 cases	Pending
5.	Rasool Khan	21702-1705392-1	51541	Overwriting	2940 cases	Pending

Annexure-XVIII (Para# 1.4.34)**Lack of proper verification, review and monitoring of CLCP disbursements made by PDMA**

Sr.No	Name	CNIC	Form No.	Status	Batch	Remarks
1.	Nelo bibi	21702-5508442-6	90150	Husband already compensated Batch 1984 against form No.90152	2940	Same Family as 90152 husband
2.	Noor BIBI	21702-9024201-8	80863	1984 Cases pending	2940	Same Family as 80864/65/69
3.	Musam khan	21702-4471948-9	82324	1984 Cases pending	2940	Same house as 82323
4.	Rasool Badshah	21702-7258785-1	80135	1984 Cases pending	2940	Same house as 80138

(Annexure-XIX) (Para # 1.4.38)									
In-adequate measures by Rescue 1122 to minimize false/obnoxious calls									
(Calls in million)									
Sr #	Period	No. of Districts	Total No. of calls	Drop Calls	Actual calls received	Total No. of emergency responded	% of emergency responded	false/obnoxious calls	% of false/Obnoxious
					(3-4)		(7/6*100)		(9/6*100)
	1	2	3	4	6	7	8	9	10
1.	Jan 2018 to Dec 2018	10	4.559	1.633	2.926	0.068	2%	2.858	98%
2.	Jan 2019 to Dec 2019	10	3.953	1.715	2.238	0.077	3%	2.161	97%
3.	Jan 2020 to Dec 2020	32	5.931	2.624	3.307	0.114	3%	3.193	97%

Annexure-XX (Para# 1.4.39)**Inordinate delay in completion of civil works and construction of 1122 Rescue Stations****(Rs in million)**

Sr.No	District	Particulars	Civil work	PDWP approval date	Physical Progress
1.	Mansehra	State land at Pano Dehri Tehsil Mansehra transferred and construction of permanent Rescue Station is in process.	47.00	26.11.2015	85%
2.	Charsada	Tehsil Charsadda District Secretariat land transferred.	69.625	23.12.2016	Completed
		Nowshera Road land transferred construction on permanent Rescue Station in process.			80%
3.	Lower Dir	Land identified at Blambat Timergara District Dir Lower construction on permanent Rescue Station in process	32.00	26.11.2015	15%
4.	Haripur	Haripur City land transferred construction on permanent Rescue Station in process.	69.625	23.12.2016	95%
		Tehsil Khanpur land transferred construction on permanent Rescue Station in process.			85%
Total			218.25		

Annexure-XXI (Para# 1.4.39)					
Inordinate delay in completion of civil works and construction of 1122 Rescue Stations					
(Rs. in million)					
Sr.No	District	Particulars	Civil work	PDWP approval date	Physical Progress
1.	Abbottabad	Panjpeer State land near Commissioner Office land transferred construction on permanent Rescue Station in process.	180.00	19.11.2014	98%
		Tehsil Havelian land transferred construction on permanent Rescue Station in process.			65%
		Nathiagali land transferred construction on permanent Rescue Station in process.			52%
		Nawasher C&W land identified summary moved to Hon'ble Chief Minister for transfer/allotment of land.			Nil
2.	Katlang Rustam & Shergar	Tehsil Katlang land transferred construction on permanent Rescue Station in process.	136.647	04.06.2015	77%
		Tehsil Rustam land transferred construction on permanent Rescue Station in process.			80%
		Tehsil Shergar land transferred construction on permanent Rescue Station in process.			55%
3.	Swat	Saidu Shareef land transferred.	220.00	09.02.2016	Completed
		Tehsil Matta land transferred construction on permanent Rescue Station in process.			Completed
		Tehsil Barikot land transferred construction on permanent Rescue Station in process.			53%
		Tehsil Charbagh land transferred construction on permanent Rescue Station in process.			60%
		Tehsil Kابل land transferred			Case in High Court
		Tehsil Khwazakhela land transferred construction on permanent Rescue Station in process.			58%

		Tehsil Behrain land transferred construction on permanent Rescue Station in process.			65%
4.	D.I Khan	Multan Road land transferred construction on permanent Rescue Station in process.	180.00	19.11.2014	65%
		Dinpur Road land transferred construction on permanent Rescue Station in process.			76%
		CRBC Chowk land transferred construction on permanent Rescue Station in process.			83%
		ILnd identified at Tehsil Pharpur Summary will be initiated.			Nil
5.	Nowshera	Nowshera City land transferred construction on permanent Rescue Station in process.	180.00	24.06.2016	36%
		Tehsil Pabbi land transferred construction on permanent Rescue Station in process.			43%
		Tehsil Jehangira summary moved to Hon'ble Chief Minster for transfer/allotment of land.			Nil
		Land identified at Jalojai summary moved to Hon'ble Chief Minster for transfer/allotment of land.			Nil
6.	Dir Upper	Unkar land transferred construction on permanent Rescue Station in process.	69.625	23.12.2016	72%
7.		Dir Upper (City) State land transferred. Tendering process going on by C&W Department			Nil
8.	Lower Chitral	Denin Servant Colony land transferred construction on permanent Rescue Station in process.	74.00	21.01.2016	57%
		Darosh land transferred. Tendering process going on by C&W Department.			Nil
9.	Kohat	Kohat Development Authority (KDA) land transferred construction on permanent Rescue Station in process.	175.00	09.02.2016	45%
		Ghari Mawaz Khan Kohat City land transferred construction on			57%

		permanent Rescue Station in process.			
		Tehsil Gumbat land transferred construction on permanent Rescue Station in process.			63%
		Tehsil Lachi land transferred construction on permanent Rescue Station in process.			15%
		Tehsil Shakardar land transferred construction on permanent Rescue Station in process.			43%
10.	Bannu	Land identified at Bannu City construction will start soon.	63.00	26.11.2015	Nil
		Land identified at Moza Kot Azad Mughal Khel, summary moved to Hon'ble Chief Minster for transfer/allotment of land.			Nil
11.	Karak	Karak City (KDA) land transferred construction on permanent Rescue Station in process.	69.00	31.01.2018	75%
		Tehsil Banda Dawood Shah land transferred construction on permanent Rescue Station in process.			86%
12.	Hangu	Tehsil Hangu (Bagato) land transferred construction on permanent Rescue Station in process.	69.00	31.01.2018	92%
		Tehsil Thall land transferred construction on permanent Rescue Station in process.			75%
13.	Swabi	Shah Mansoor land transferred construction on permanent Rescue Station in process.	152.260	26.11.2015	66%
		Tehsil Kernal Sher Khan Kalay land transferred construction on permanent Rescue Station in process.			55%
		Tehsil Topi land transferred construction on permanent Rescue Station in process.			72%
Total			1,568.532		

Annexures (Related to paras- Chapter 2)

Annexure-XXII (Para No. 2.4.1)					
Lack of required human resources for achieving the objectives of environmental protection and improvement in the province					
Sr. No.	Designation	BPS	Sanctioned Strength	Working Strength	Vacant Posts
1.	Deputy Director (Admn & Finance)	18	1	0	1
2.	Assistant Directors	17	6	3	3
3.	Assistant Director (Litigation)	17	3	1	2
4.	Analyst	17	2	1	1
5.	Chemist (Air)	17	1	0	1
6.	Chemist (Instrumental)	17	1	0	1
7.	Polymer Chemist	17	1	0	1
8.	Office Assistant	16	4	1	3
9.	Computer Operator	16	5	2	3
10.	Monitoring Inspector	11	11	2	9
11.	Junior Scale Stenographer	14	1	0	1
12.	Senior Clerk	14	3	1	2
13.	Junior Analyst	12	4	1	3
14.	Lab Assistant	11	3	1	2
15.	Driver	6	11	5	6
16.	Naib Qasid	3	15	14	1
17.	Chowkidar	3	6	0	6
18.	Sweeper	3	2	1	1
Total			80	33	47

Annexure-XXIII, (Para# 2.4.3)						
Less receipt of IEE and EIA approval fees resulting in loss to government – Rs. 3.760 million (Rs. in million)						
Sr. No.	Name of the Proponent	Date of application	Date of approval	Fee received @ Rs.	Fee to be received @ Rs.	Fee less received
1.	Jalal Poultry Control shed	29-09-2021	18-11-2021	15,000	250,000	0.235
2.	Ikam Energy LPG	25-08-2021	30-09-2021	15,000	250,000	0.235
3.	Syed Naqash Haider Unit-1	N/A	11-11-2021	15,000	250,000	0.235
4.	Abbott Stone Crusher	N/A	03-09-2021	15,000	250,000	0.235
5.	Mubarak Technologies	02-07-2021	11-11-2021	15,000	250,000	0.235
6.	Three Star Stone Crusher	23-02-2021	10-09-2021	15,000	250,000	0.235
7.	Mohammad Arshad	N/A	03-09-2021	15,000	250,000	0.235
8.	Imtiaz Ahmed	N/A	03-09-2021	15,000	250,000	0.235
9.	Syed Naqash Haider Unit-III	19-07-2021	11-11-2021	15,000	250,000	0.235
10.	Hasnain Tariq	N/A	11-11-2021	15,000	250,000	0.235
11.	Noor Hussain	N/A	11-11-2021	15,000	250,000	0.235
12.	Syed Fakhra Abbas	N/A	03-09-2021	15,000	250,000	0.235
13.	Shezada Mian Gul	06-04-2021	23-09-2021	15,000	250,000	0.235
14.	CP unit-11 crush plant	19-07-2021	11-11-2021	15,000	250,000	0.235
15.	IEE of Mark Solution LPG	19-05-2021	10-04-2022	15,000	250,000	0.235
16.	IEE report of Israr Arshad	26-05-2021	01-02-2022	15,000	250,000	0.235
Total				240,000	4,000,000	3.760

Annexure-XXIV, (Para# 2.4.13)			
Running of industrial units and hospitals without Environmental approval by EPA			
Sr. No.	Category	Name of Projects	Location
1.	Steel Mills	National Steel Re-rolling	Hayatabad Phase 7
2.		Alhaj Steel	Hayatabad Phase 7
3.		McLone Steel rerolling Mill	Hayatabad Phase 7
4.		Peshawar Steel Re Rolling Mills	Kohat Road
5.		ARY Steel	Hayatabad Phase 7
6.		Khurram steel Mills	Hayatabad Phase 7
7.		Lahore Steel Mills	Hayatabad Phase 7
8.		Alyas Eng. Steel Mill	Hayatabad Phase 7
9.	Pharmaceutical Industries	Zinta Pharmaceutical Industry	Hayatabad Phase 7
10.		Saydon Pharmaceutical	Hayatabad Phase 7
11.		Nenza Pharmaceuticals Pvt Ltd	Hayatabad Phase 7
12.		Meditech Pharmaceuticals	Hayatabad Phase 7
13.		zaynoon pharmaceutical (pvt) Ltd	Hayatabad Phase 7
14.		Aries Pharmaceuticals	Hayatabad Phase 7
15.		Lowitt Pharma (Pvt.) Ltd.	Hayatabad Phase 7
16.		Atlantic Pharma (APL)	Hayatabad Phase 7
17.		Bryon Pharmaceuticals (Pvt.) Ltd	Hayatabad Phase 7
18.		Alliance Pharmaceuticals Pvt Ltd	Hayatabad Phase 7
19.		Stanley C7Pvt Ltd	Hayatabad Phase 7
20.	Marble Industry	Warsak Marble Factory	Warsak Road
21.		Asad Khan Marble Factory (Pvt).Ltd	Warsak Road
22.		Ahmed marble factory	Warsak Road
23.		Arsalan Marble Factory	Warsak Road
24.		Gohar Marble Factory	Warsak Road
25.		Jan Marble	Warsak Road
26.		Waheed Marble	Warsak Road
27.		Simnat Marble	Warsak Road
28.		Gillani Marble	Warsak Road
29.		Haqania Marble	Warsak Road
30.		Rashid Marble	Warsak Road
31.		Naeem Marble	Warsak Road
32.		Stonic Marble	Warsak Road
33.		Alfazal Marble	Warsak Road
34.		Sudais Marble	Warsak Road
35.	PVC Pipe Industry	Kawsar Engineering Pvt Ltd.	Hayatabad Phase 7
36.		Rolex PVC Pipe Industry	Hayatabad Phase 7
37.		Alpha Pipe Industries (Pvt) Ltd - Head Office	Hayatabad Phase 7
38.		Shanghai UPVC & Pumps (Pvt) Ltd	Hayatabad Phase 7
39.		Zamzam PVC pipe factory	Hayatabad Phase 7
40.		Pak PVC pipes industry	Hayatabad Phase 7
41.		Real pipes pvt ltd	Hayatabad Phase 7

Annexure-XXV, (Para# 2.4.13)**Running of industrial units and hospitals without Environmental approval by EPA**

Sr. No	Name of Hospital	Category
1.	Lady Reading Hospital Peshawar	General
2.	Northwest General Hospital & Research Center	General
3.	Hayatabad Medical Complex (HMC)	Hospital in Peshawar
4.	Peshawar General Hospital	General
5.	Zakia Minhas Hospital	Hospital in Peshawar
6.	Johar Khatoon Hospital, Now Health Care Centre	Private
7.	Johar Khatoon Hospital, Now Health Care Centre	Military hospital in Peshawar
8.	Prime Hospital Complex	Private
9.	Kuwait Teaching Hospital	Hospital in Peshawar
10.	KTH Khyber Teaching Hospital	University hospital in Peshawar
11.	MMC General Hospital	General
12.	Cantonment General Hospital	Government Hospital in Peshawar
13.	Shifa International Hospital Peshawar	Private
14.	Kaloom Maternity Hospital	Maternity hospital in Peshawar
15.	Kohat Road City Nasrullah Khan Hospital	Hospital in Peshawar
16.	Jinnah Hospital	Hospital in Peshawar

Annexure-XXVI, (Para# 2.4.14)**Non conducting monitoring of environmental approvals issued to industrial and commercial concerns**

Sr. No.	Name of Project	EIA / IEE	Application date	Approval given (Construction phase)
1.	Diamond Casting Industry & Re-Rolling Mills	EIA	16.05.2019	24.02.2020
2.	Integrated Resource Recovery Center	IEE	27.08.2019	10.02.2020
3.	LPG Storage & Bottling Plant	IEE	29.04.2019	10.07.2019
4.	Cherat Cement Company Limited	IEE	02.04.2018	10.09.2018
5.	Shehzad LPG (SMC-PVT) LTD	IEE		11.02.2019
6.	Azeem Industry, Hattar Economic Zone	EIA	18.09.2018	27.12.2018
7.	Stefanie Pharmaceutical	EIA	27.06.2019	02.07.2020
8.	Cherat Packaging 01 MW Solar Power Project	IEE	04.12.2019	12.03.2020
9.	Wana Gas (Pvt) Ltd	IEE	30.01.2020	29.07.2020
10.	D.I.Khan New City, Housing Scheme, District D.I Khan	IEE	22.06.2020	26.11.2020
11.	Alhaj Enterprises (Pvt) Ltd Exploratory Oil Well	IEE	18.08.2020	07.04.2021
12.	Attock Petroleum Limited	IEE	02.08.2020	30.12.2020
13.	Drilling and Associated Laying of flow line activities at razgir-1 Well, Tal Block, District Kohat	IEE	26.10.2020	24.02.2021
14.	Kohat Enclave	IEE	02.09.2016	23.02.2017
15.	Kolachi, 50 MW, Solar Power Project	IEE	02.08.2017	22.01.2018
16.	Saif Cement Private Limited	IEE	12.08.2018	02.08.2019
17.	EIA for drilling of Sumari South-1 Well and Associated Laying of Flow Line Activities	EIA	20.09.2017	31.07.2018
18.	ZamZam Plastic Industry	EIA	03.01.2019	19.03.2019
19.	IEE SB Steel Mills Dargai	IEE	21.07.2020	18.08.2020
20.	IEE Yasir Khan Owner Crush Plant KakulAbbotabad	IEE	19.03.2018	01.06.2018
21.	IEE Sadaat One Crushing Plant, KhoiMera, Khanpur Haripur	IEE	01.02.2018	15.03.2018
22.	IEE Green Heights village housing scheme kalam	IEE	20.05.2019	08.08.2019
23.	IEE IMAN GAS Pvt Ltd LPG Storage Plant	IEE	27.04.2020	18.08.2020
24.	IEE Khattak Crush Plant Balakot Naraharlat	IEE	10.05.2018	01.06.2018
25.	IEE Farhad Ali Crus plant, Mansehra	IEE	09.08.2017	03.10.2017
26.	IEE 100 KW Rajwal PP Mansehra	IEE	04.04.2018	11.05.2018
27.	IEE 100 KW Shokai HPP	IEE	25.01.2018	13.12.2018
28.	IEE of Mangree 50 KW mini HPP	IEE	27.02.2018	03.04.2018
29.	IEE of 50 KW Dardan	IEE	08.02.2018	03.04.2018
30.	IEE 500 KW Mkhani Gali Mansehra	IEE	04.04.2018	11.05.2018
31.	IEE Rehman Lubricants Hattar, 551-A-2019	IEE	13.02.2019	17.05.2019

Annexure-XXVII, (Para# 2.4.15)			
Non-obtaining of Completion and Annual Reports from the industrial concerns by EPA			
Sr. No.	Name of Proponent	Date of Application	Approval Date
1.	410/EIA/2018 Azeem Industry Hattar Economic Zone	18.09.2018	27.12.2018

Annexure-XXVIII, (Para# 2.4.15)					
Non-obtaining of Completion and Annual Reports from the industrial concerns by EPA					
Sr. No.	Name of Project/Industry	Type of Industry/Project	District	Status of Construction Phase Approval	Status of Operational Approval
1.	Installation of Additional Cement Plant, Kohat Cement	Cement	Kohat	Approved	Issued
2.	10 MW Waste Heat Recovery Kohat Cement	Energy	Kohat	Approved	Issued
3.	Three Star Poultry Protein	Poultry	Haripur	Approved	Issued
4.	Hattar Steel Re-rolling Furnace	Steel Mill	Haripur	Approved	Issued
5.	M. Afzaal Steel Re-rolling Mill, Hattar	Steel Mill	Haripur	Approved	Issued
6.	Faree Steel Coating Mill	Steel Mill	Haripur	Approved	Issued
7.	Vision Food & Package Pvt Ltd Hattar	Food Products	Haripur	Approved	Issued
8.	ARY Steel Industry	Steel Mill	Peshawar	Approved	Issued
9.	Arar Incinerator	Incinerator	Peshawar	Approved	Issued
10.	Kertas Paper and Board Mills Pvt Ltd, Haripur	Paper Mill	Haripur	Issued	Issued
11.	Chang Xing New Energy Technology Pvt Ltd to install lead acid battery , EPZ Risalpur	Battery Manufacturing Unit	Nowshera	Issued	Issued
12.	AK Oil & Ghee Industry Hattar Economic Zone, Haripur	Oil & Ghee	Haripur	Issued	Issued
13.	29.1 MW Wartsila 220V34DF Engine Cherat Cement Ltd	Generator	Nowshera	N/A	Issued
14.	05 MW Coal Fired Power Plant (Kohat Cement Plant)	Coal Power Plant	Kohat	Issued	Issued
15.	Frontier Foundry Pvt Ltd Induction Furnace Hayatabad	Steel	Peshawar	Issued	Issued