



AUDIT REPORT
ON
THE ACCOUNTS OF
CLIMATE CHANGE, ENVIRONMENT AND
DISASTER MANAGEMENT ORGANIZATIONS
BALUCHISTAN
AUDIT YEAR 2019-20

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

BEPT	Balochistan Environment Protection Tribunal
BOR	Board of Revenue
BPPR	Balochistan Public Procurement Rules
BPPRA	Balochistan Public Procurement Regularity Authority
BTS	Base Transceivers Station
C&W	Communication and Works
CNIC	Computerized National Identity Card
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DDMA	District Disaster Management Authority
DDO	Drawing & Disbursing Officer
DHQ	District Headquarter
EIA	Environment Impact Assessment
ERRA	Earthquake Reconstruction & Rehabilitation Authority
FDMA	FATA Disaster Management Authority
GFR	General Financial Rules
IEE	Initial Environmental Examination
INTOSAI	International Organization of Supreme Audit Institutions
Kg	Kilogram
M/s	Messer
NBP	National Bank of Pakistan
NCL	M/s National Construction Limited
NDM	National Disaster Management
NDMA	National Disaster Management Authority
No.	Number
NOC	No Objection Certificate
ODR	Owner Driven Reconstruction
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCSIR	Pakistan Council of Scientific & Industrial Research
PDMA	Provincial Disaster Management Authority
PDMF	Provincial Disaster Management Fund

PDP	Proposed Draft Para
PMU	Project Management Unit
PMU HRA	Project Management Unit Housing Reconstruction Awaran
Qty.	Quantity
QWSEI	Quetta Water Supply & Environment Improvement
Rs	Rupees
RTO	Regional Tax Office
SEA	Strategic Environmental Assessment
SFD	Saudi Fund for Development
TORs	Terms of Reference
UBL	United Bank Limited
Vol	Volume

PREFACE

Articles 169 & 170(2) of the Constitution of the Islamic Republic of Pakistan read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Provinces or the accounts of any authority or body established by the Federation or a Province.

The audit report is based on audit of the accounts of Climate Change, Environment and Disaster Management organizations of the Government of Balochistan for the financial year 2018-19 and accounts of some formations for previous years. The Directorate General Audit (Climate Change & Environment) conducted audit during the 2019-20 on test check basis with a view to reporting significant findings to the relevant stakeholders. Audit also examines the economy, efficiency and effectiveness of the activities performed. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

The main body of the Audit Report includes only the systemic issues and as a general principle, attempt has been made to include audit findings having value of rupees one million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officers at the DAC level and in all cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

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

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

-S/d-

Dated: 24th February, 2020

[Javaid Jehangir]
Auditor-General of Pakistan

EXECUTIVE SUMMARY

Directorate General Audit (Climate Change & Environment) Islamabad is mandated to conduct audit of 66 formations working under 3 PAOs / Ministries. Total expenditure of these formations was Rs 966.453 million for the financial year 2018-19. This office has a human resource of 46 personnel with 7,440 man-days available. The annual budget of the Directorate General Audit (Climate Change & Environment) for the financial year 2018-19 is Rs 59.028 million.

Audit coverage relating to expenditure for the current audit year comprises 8 formations of 03 PAOs / Ministries having a total expenditure of Rs 263.51 million for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 27.27 % of auditable expenditure.

Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs 388.436 million was pointed out in this report. No Recovery was effected from January to December 2019.

a. Audit Methodology

The Audit Year 2019-20 witnessed intensive application of desk audit techniques which included examining permanent files, computer generated data and other relevant documents along with the policies and rules followed by Auditee. Risk assessment was carried out by performing analytical procedures and reviewing internal controls. Desk review helped auditors in understanding the systems, procedures and environment of the audited entity and identification of high risk areas for substantive testing.

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

b. Audit Impact

The internal control of the audited entities strengthened and their implementation of policy and procedures improved on pointation of audit.

c. Comments on Internal Control and Internal Audit Department

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

d. Key audit findings of the report

- i. HR / Employees related irregularities payments/violation of rules was observed in 09 cases involving Rs 38.694 million.¹
- ii. Procurement related irregularities are found in 15 cases amounting to Rs. 77.538 million.²
- iii. Opening of Accounts with Commercial Banks was observed in 01 case involving Rs 12.149 million.³
- iv. Others cases were observed in 29 cases involving Rs. 135.126 million.⁴

e. Recommendations

Audit recommends that:

- i. The PAOs needs to take necessary steps to evaluate the financial management systems in order to strengthen and institutionalize internal controls.
- ii. Irregular/un-authorized payments need to be regularized or recovered from the person(s) responsible.
- iii. Initial Environmental Examination (IEE) need to be conducted for execution of Housing Schemes and Environment Impact Assessment (EIA) may also be conducted in BTS, Bricklins, Rice Mills, Crusher Plants, Dairy Farm/ Cattle Shed Farms and hospitals etc.

¹Para 1.4.1, 1.4.2, 2.4.1, 2.4.2, 3.4.1, 3.4.2, 3.4.3, 4.4.1, 4.4.2

²Para 1.4.3, 1.4.4, 1.4.5, 1.4.6, 1.4.7, 1.4.8, 1.4.9, 1.4.10, 1.4.11, 1.4.12, 1.4.13, 2.4.3,2.4.4, 4.4.3, 4.4.4

³Para 1.4.14

⁴Para 1.4.15, 1.4.16, 1.4.17, 1.4.18, 1.4.20, 1.4.21, 1.4.22, 2.4.12, 2.4.13, 3.4.4, 3.4.5, 3.4.7 to 3.4.22, 4.4.5,4.4.6

- iv. The housing schemes should be bound to deposit IEE and Environment Impact Assessment EIA.
- v. The Federal Government need to release funds against the approved projects/schemes for environment protection in Balochistan.
- vi. Environmental Awareness should be promoted through Seminars, Workshops and Trainings.

SECTORAL ANALYSIS OF PDMA, ENVIRONMENTAL PROTECTION AGENCY AND CIVIL DEFENCE, BALOCHISTAN

After 18th Amendment in the Constitution of Islamic Republic of Pakistan, the subject of environment has been devolved to the provinces. In Balochistan the Environment and Disaster Management sector is administered by Department of Environment and Department of Relief and Rehabilitation, Government of Balochistan. Organizations responsible to implement and ensure compliance to the environmental and disaster management laws include Environmental Protection Agency (EPA) Balochistan, PDMA and Civil Defense organization.

The purpose for establishment of PDMA Balochistan is to achieve sustainable social, economic and environmental development in Balochistan developing a mechanism to reduce disaster risks and vulnerabilities particularly of the poor and marginalized groups in the province and enhance province's ability to manage all disasters (floods, earthquakes, tsunamis, droughts and landslides etc.). Through establishment of policies and procedures it will ensure the efficient utilization of resources in Balochistan, strengthening of early warning and early response to hazard threats and disaster situations in Balochistan enhancing institutional capacities at the provincial, district and community levels, including those related to technology, training, human and material resources.

Provincial Government of Balochistan established Provincial Disaster Management Authority to deal with natural disasters and calamities occurring in Balochistan and to make a plan annually to take measures for prevention and mitigation of natural disasters. It has been observed that major thrust of activities is on post disaster activities. Mitigation measures are not catered for in the development schemes and policy interventions by the government. The relief activities are undertaken once the disaster has occurred. The provincial ADP shows that Environment Department has been provided for no development scheme. The Federal PSDP has also not catered for any environmental scheme for Balochistan.

The Federal and Provincial Government make provisions for Provincial Disaster Management Fund (PDMF) in their annual budgets for carrying out the activities and programmes set out in its disaster management plans. However no

disaster management plan has been prepared for Balochistan and no funds have been provided. PDMA has established District Disaster Management Authority in each district of Balochistan headed by Deputy Commissioner which are provided with funds and relief goods. No functionary of the PDMA or Relief and Rehabilitation Department is available at the districts. Funds and relief items are provided to Deputy Commissioners as and when required. No proper organizational set up is available for coordination between District Administration and PDMA.

The main functions of EPA Balochistan are to work as monitoring and regulating agency, it is responsible for enforcement of Balochistan Environmental Protection Act 2012, it enforces National Environmental Quality Standards (NEQS), to conduct Environmental Impact Assessment, to advise and coordinate with the government, NGOs etc. on preventive measures for abatement of pollution, to assist local authorities and government departments to implement schemes for proper disposal of wastes to ensure compliance with NEQS, to enhance awareness among general public, to conduct research and studies on different environmental issues, to attend to public complaints on environmental issues, to carry out any other task related to environment assigned by the government

Balochistan Environmental Protection Agency has not played its role efficiently as expected for environment protection in the province. Only one Environmental lab is available in Quetta. The same is nonfunctional for want of operational budget and qualified manpower. This is resulting into non utilization of available resources and non-gathering of data regarding various sectors of environment in Balochistan. No policy intervention can be made because no need is identified of various sectors of the environment. The public awareness information were not carried in the form of seminars, workshops and trainings on environmental matters. Further IEE/EIA for housing schemes, brick kilns, and hospitals in Balochistan has not been conducted. While fees on account of IEE/EIA conducted has not been recovered. BEPA also lack of staff in its offices. Further, BEPA has allocated an amount of Rs 100 million during FY 2018-19 for the scheme “Climate Change Control Center in Balochistan with Advance Weather Station and Reviver Stream Gauge”. The scheme was approved in 2017-18 against the estimated cost of Rs 600 million. The period of the scheme was 2017-18 but due to

lack of funds only Rs 100 Million were allocated in 2018-19 which could not be spent. This has affected the achievement of the objectives of the schemes.

Civil Defense organization is functioning under Home Department. Most of the functions are now being performed by PDMA. The organization should be considered for merging in PDMA to avoid multiple organizations performing the same function.

The non-allocation of funds and development schemes to the sector reflects low priority being accorded to this important sector by government of Balochistan. The non-conducting of MHVS and consequent policies for various areas of Balochistan will result into non preparedness of the province for any natural disaster God forbid

Chapter 1

Provincial Disaster Management Authority (PDMA), Balochistan

1.1 Introduction of Authority

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

Table-I Audit Profile of Provincial Disaster Management Authority (PDMA), Balochistan

Sr. No.	Description	Total Nos.	Audited	*Expenditure audited FY 2018-19 (Rs in million)	Revenue / Receipts audit FY 2018-19 (Rs in million)
	Formations	15	01	454.327	Nil
	<ul style="list-style-type: none">• Assignment Accounts• SDAs• ETC. (Excluding FAP)			454.327	Nil
	Authorities / Autonomous Bodies etc. under the PAO	Nil	Nil	Nil	Nil
	Foreign Aided Project (FAP)	Nil	Nil	Nil	Nil

1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 101.396 million were raised in this report during the current audit of PDMA Balochistan. Summary of the audit observations classified by nature is as under:

Table –II Overview of Audit Observations

Sr. No.	Classification	Amount (Rs) in million
1.	HR / Employees related irregularities	1.94
2.	Procurement related irregularities	70.559
3.	Management of Accounts with Commercial Banks	12.149
4.	Others	16.748

1.3 Brief comments on the status of compliance with PAC directives

This Directorate General conducted the audit of Disaster Management Organizations of Balochistan since 2016-17 and no report / Para has so far been discussed in the PAC, therefore no directives were issued.

1.4 AUDIT PARAS

HR / Employees related irregularities

1.4.1 Irregular cash payment on account of labor charges and hiring of drivers – Rs 1.940 million

According to rule 157(2) of FTR Vol-I, cheques drawn in favor of corporate or local bodies, firms or private persons for payments of Rs 200/- shall be crossed.

The management of PDMA, Balochistan hired services of labor and drivers for loading, unloading and driving of official vehicles. The management made payment of Rs 1,940,100 on account of labor charges and hiring of drivers during the FY 2018-19.

Audit observed that the payment was withdrawn from Govt. exchequer and paid to the officials / officers of PDMA, Balochistan for further disbursement to the quarter concerned in cash instead of cross cheque.

Further, the process of hiring of drivers and personnel for loading / unloading and rate paid was unknown. Neither the advertisement was made nor quotations were obtained from supplier providing the services. The detail is given in Annexure-II.

Audit is of the view that due to internal control weakness the payment was made in cash instead of cross cheque and procedure of hiring of personnel was violated.

The matter was pointed out on 08.10.2019. The management replied that as per previous practice the payment was made on cash basis and also because labor/driver usually have no bank account.

The reply of the management is not cogent as the payment was required to be made through cheques.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that an inquiry may be conducted to fix responsibility on the person(s) at fault for making payment on cash and hiring the services without fulfilment of codal formalities.

(Para No. 19, 2018-19)

1.4.2 Irregular appointment of employees

According to PDMA rules 2012 rule 13 all the appointments on contract basis shall be on the recommendation of selection committee, dully constituted by the Provincial Authority with the approval of chief secretary, separately by incorporating a specialist on case to case basis. Further, according to PDMA rules 2012 rule 18, the sanctioned strength of the human resources in the authority shall be as approved by the Provincial Disaster Management Authority, Balochistan in consultation with the Finance Department, Govt. of Balochistan.

The management of PDMA, Balochistan appointed staff on contract basis during the financial year 2018-19.

Audit observed the following shortcomings:

- i. Approval from Chief Secretary and Finance Department was not sought.
- ii. Police verification of the candidates were not carried out from the Police authorities / competent authority.
- iii. The medical of the candidates were not carried out from DHQ Hospital / Civil surgeon.
- iv. The documents have not been verified from concerned office i.e. education documents, domicile, CNIC and driving license to safeguard the Govt. interest.
- v. PDMA has 29 trucks for transportation of relief items to various districts. The department is required to appoint drivers possessing HTV driving license. All the drivers have LTV driving license instead of HTV.

Due to weak internal controls, LTV licence holders were appointed as drivers instead of HTV licence holders, the verification of documents was not carried out from the concerned authorities, medical was not carried out to safeguard the Govt. interests.

The matter was pointed out on 8th October 2019. The management replied that as desired by the audit, the concerned police authorities were being requested for genuineness of the police verification certificates provided by the employees. Approval of the Worthy Chief Secretary or that of Finance Department are not necessary. Further, persons having heavy driving licenses had been appointed.

The reply of the management is not satisfactory, as approval of Chief Secretary and Finance Department was required as per PDMA rules-2012. Police verification, medical certificate and verification of documents was not carried out. Further, appointment of drivers having HTV driving licence was not supported by documentary evidence.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter may be investigated to take action against the person(s) at fault besides getting documents verified and carrying on medical from DHQ Hospital/ Civil Surgeon.

(Para No. 15, 2018-19)

Procurement related irregularities

1.4.3 Irregular procurement of food items– Rs 19.625 million

According to eligibility criteria for bidders of bidding documents Sr. No. 3 Relevant Experience, attach copies of supply order with relevant completion certificate or inspection report will be provided by the bidder.

Further, as per Rule 10 (1) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The management of PDMA, Balochistan made payment of Rs 19,625,280 on account of purchase of food items during the FY 2018-19. Following shortcomings were observed:

- i. The technical evaluation of bid on the format given in bidding documents was not carried out. The evaluation report did not depict the number obtained by each participant. The minimum number must be obtained as passing criteria was also not mentioned in the bidding documents.
- ii. The contract agreement was not signed with the contractor on stamp paper to safe guard the Govt. interest. The supply order was issued to the firm dated 26.10.2018 but the stamp papers were issued on 13.11.2018 and kept blank in the file.

Audit is of the view that due to weak internal controls the criteria for evaluation of technical capabilities was not developed. The technical evaluation of bid was not carried out as per format. This resulted into irregular payment.

The matter was pointed out on 08.10.2019. The management replied that the agreement could not be executed at the initial stage on the stamp paper. The position was subsequently rectified by purchasing stamp paper to save the government from any loss. The technical evaluation of bid was done as per previous practice.

The reply of the management is not satisfactory since the technical evaluation was carried without observing bidding documents criteria and receipt of stamp paper after completion of work was favor to the contractor.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be probed into regarding award of contract to the contractor without evidences of work order, completion certificate of similar nature of job and award of contract without entering into contract agreement besides fixing responsibility against the person(s) at fault under intimation to audit.

(Para No. 14, 2018-19)

1.4.4 Irregular payment on account of Repair & Maintenance of Transport – Rs 15.631 million

According to BPR Rules 18 (a) A Procuring Agency, may engage in pre-qualification of bidders in case of contracts for large and complex works and services related to, in which there are high costs of preparing detailed bids. Further, according to BPR 2014 (11)(1) for each financial year all Procuring Agencies shall prepare annual plans in detail for all their proposed procurements, determining the requirement of the Procuring Agency, within its available resources. The Procurements plans thus prepared shall be uploaded on Authority's website and on websites of the respective procuring agency if available. Further, according to BPR 2014 (15)(1) procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency.

The management of PDMA, Balochistan made payment Rs 15,631,458 to various contractor on account of repair and maintenance of official vehicles during the FY 2018-19. It was observed that the expenditure was made on quotation basis rather than competitive bidding rates on the basis of technical expertise and to ensure economical purchase.

Audit is of the view that due to weak internal controls the work was done on quotation basis instead of tendering / prequalification of the vendors to obtain competitive rates.

The matter was pointed out on 08.10.2019. The management replied that the expenditure was not one time expenditure therefore, it was incurred on quotation basis.

The reply of the management is not satisfactory since the management should have pre-qualified the firms for the said purpose.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be investigated and responsibility be fixed against the person for non-prequalification of contractor / execution of work without competitive bidding process under intimation to audit.

(Para No. 13, 2018-19)

1.4.5 Irregular payment on account of hiring of Transportation services without observing procurement Rules – Rs 14.892 million

According to Rule 15(1) of the BPR Rules 2014, the procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules. Further According to Rule 18(1) that, a Procuring agency, may engage in pre-qualification of bidders (a) in case of contracts for large and complex works and services related to, in which there are high costs of preparing detailed bids.

The management of PDMA, Balochistan made payment of Rs 14,892,484 on account of hiring of transportation services, loading / unloading

and drivers for dispatch of relief items from PDMA warehouse to different DDMA's during the financial year 2018-19. The detail is given in Annexure III.

Audit observed that the procurement of transportation, loading / unloading and hiring of drivers services were made on quotation basis instead of prequalification of vendors.

The matter was pointed out on 08.10.2019. The management replied that action for loading / unloading of relief goods and engaging / hiring drivers was done as per past practice of several years.

The reply of the management is not cogent, as the transportation services were arranged on quotation basis without open tender / prequalification. The work of transportation of relief items was a continuous process which requires annual plan besides standby agreement with the transporters having credible goodwill and strong technical and financial capabilities.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be inquired into for non-observance of BPPRA-2014 rules besides fixation of responsibility on the persons at fault under intimation to audit.

(Para No. 04, 2018-19)

1.4.6 Irregular procurement of furniture and fixture – Rs 7.067 million

According to BPPR 2014 rule 7 the Procuring Agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising of odd number of persons and headed by an officer not below the rank of BPS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a Procurement Committee are from the agencies or departments other than the Procuring Agency.

The management of PDMA, Balochistan made payment of Rs. 7,066,840 vide cheque No. 1436674 on account of purchase of furniture and fixture during the FY 2018-19.

Audit observed that the procurement committee opened the technical bid and financial bid was not in accordance with the BPPRA rules because:

- In the process of opening technical bid 6 members were involved out of which 5 belonged to the procuring department.
- In the financial bid 4 members were involved out of which 3 belonged to procuring agency.
- The notification for procurement committee in the instant case was also not available in record.
- The supply order was issued to the firm on 13.06.2018. The items were delivered on 21.06.2018.
- The management did not enter into agreement with supplier on judicial stamp papers and stamp papers were kept blank dated 01.08.2018 which were received after receipt of delivery of items.

Audit is of the view that due to weak internal controls the tender process was not completed in accordance with the procurement rules and contract agreement was not signed with the vendors on stamp papers to safe guard the Govt. interest, receipt of stamp papers and kept as blank after receipt of consignment shows favoritism to the vendor. This resulted into irregular procurement.

The matter was pointed out on 08.10.2019. The management replied that the procurement of F&F pertains to the year 2017-18, and the position was explained to the satisfaction of the audit during audit of account for that year.

The reply of the management is not cogent as no reply and documentary evidence provided in support of reply.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be probed into besides fixation of responsibility against the person for non-observance of procurement rules and execution of contract without entering into contract agreement under intimation to audit.

(Para No. 08, 2018-19)

1.4.7 Irregular award of contract of vehicle tracking system – Rs 3.899 million

According to BPRA 2014 (15)(1) procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency.

PDMA Balochistan made payment of Rs. 3,898,657 to M/s Crescent Tracking on account of vehicle tracking system of PDMA vehicles during the financial year 2018-19. The detail of payment is as under:

Cheque No.	Date	Amount (Rs)
54124087	9/18/2018	873,666
54123969	10/5/2018	894,140
55472749	3/5/2019	673,356
57063375	3/27/2019	466,395
57081054	5/10/2019	991,100
Total		3,898,657

The contract was awarded to the firm without open competitive bidding and advertisement in the print and electronic media. Further, the contract agreement was also not made with the firm. The details of vehicles against which tracking systems were issued were not provided by PDMA Balochistan.

Audit is of the view that due to weak internal controls the work was awarded to the vendor without observing BPRA-2014 rules in order to hold fair bidding and competitive rates.

The matter was pointed out on 08.10.2019. The management replied that the contract for vehicle tracking system was made with firm M/s Crescent Tracking in the year 2014 and this contract was executed between World Bank and the firm. Such contract is continue till to date. The amount was paid to the firm as per above said contract.

The reply of the management is not cogent as no documentary evidence in support of reply provided. Further, the payment was made from the funds of PDMA and the vehicles were also under use by PDMA, Balochistan.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be investigated at appropriate level besides fixation of responsibility under intimation to audit.

(Para No. 09, 2018-19)

1.4.8 Irregular Purchase of vehicle without approval from competent authority – Rs 2.211 million

According to PDMA Rules 2012 schedule-II PDM Authority has full power to Purchase vehicle.

The management of PDMA, Balochistan made payment of Rs 2.211 million to M/s Toyota Indus Company, Sindh Karachi for procurement of Toyota Corolla, XLI 1.3L VVT-I during the FY 2018-19. The procurement was made without the approval of the board.

The matter was pointed out on 08.10.2019. The management replied that the procurement was made after approval of competent authority.

The reply of the management is not cogent as PC-I was approved vide PSDP No. 424 FY 2015-16 and procurement was made during the FY 2018-19. The period of completion of the PC-I was not provided to authenticate the approval of competent authority.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter may be inquired.

(Para No. 25, 2018-19)

1.4.9 Doubtful expenditure on account of cooked food without prequalification – Rs 1.366 million

According to NDMA Guidelines on Stocking, Maintenance and Supply of Relief and Rescue Items (3 Policy Guidelines)(k) (2) Stocking of food items should be done very selectively keeping in view their perishable life. Preferably only dry ration in optimum Quantity may be maintained and Short listing of major suppliers like CSD, Utility Stores, Metro or other chain of stores may be

done and standby agreement for supply on requirement basis be made. However, where respective government's procurement rules do not allow such an arrangement, the rates can be obtained from some established suppliers for the emergency procurement respectively. Further, according to BPR Rules 18 (a) A Procuring Agency, may engage in pre-qualification of bidders in case of contracts for large and complex works and services related to, in which there are high costs of preparing detailed bids.

The management of PDMA, Balochistan made payment of Rs 1,365,820 to M/s Javaid Govt. Contractor and M/s Balochistan Papers and General Order supplier on account of cooked food (Biryani) and cake Biscuits for the affectees of rain and snow fall in various districts of Balochistan during the FY 2018-19. The detail is given in Annexure V.

Audit observed following shortcomings:

- i. The management of PDMA did not prequalify the contractor to provide the cooked food in case of emergency.
- ii. The procurement was made on quotation basis in each case and quotations were obtained from same vendors in each case i.e. M/s Muhammad Javaid, M/s Popular Trading and M/s M.S Distributer. The quotation call letters were not issued to vendors and quotations were also not in sealed packing.
- iii. The process of procurement was initiated without request from District Administration concerned and need assessment i.e. number of affectees and how many affectees would be served in a Biryani Pot.
- iv. The obtaining of quotations, approval of comparative statement, issuance of work order and inspection report was on same date.
- v. The stock register entry, dispatch to concerned districts and acknowledgement of affectees i.e. Name of affectee, Father name, CNIC / family number and number of members in each family to whom the cooked food was delivered.

Audit is of the view that due to weak internal controls the management incurred expenditure of Rs 1,365,820 on provision of food items but did not

make any effort to prequalify the vendor to provide food items in case of emergency.

The matter was pointed out on 08.10.2019. The management replied that there was emergency in District Lasbella and Khuzdar due to heavy rain fall in Lasbella and Khuzdar and blockage of roads and in some parts of Quetta District as well as in Ziarat District due to heavy snow fall. Cooked food was arranged by contractor through quotation obviously under the circumstances it was not possible to adopt the procedure of prequalification. Moreover, in such situation it was not possible to make record of number of the affectees. The supply was made by making such demand from the affected districts. The record of relief supplied in these districts stood maintained which also shown to the audit for perusal.

The Reply of the management is not cogent. PDMA was established to deal with disaster situations in the province and it is mandatory to prepare annual procurement plan for food items / nonfood items to cater the demand which was not prepared. No efforts were made for to short list major suppliers to provide relief items in case of emergency. Further, daily situation report in disaster area was also not prepared. The detail of cooked food, provided to the affectees was not maintained.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be probed besides action against the person(s) at fault for non-prequalification of vendors to cater the emergency requirements under intimation to audit.

(Para No. 03, 2018-19)

1.4.10 Irregular Procurement of Furniture and Fixture items other than in tender documents – Rs 1.180 million

According to BPRA 2014 (15)(1) procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency.

PDMA Balochistan procured F&F items from M/s Popular Trading Corporation through competitive bidding process, issued work order No. PDMA/ DG/ Acct/ 764-765 dated 13.06.2018 and made payment vide cheque No.1436674 dated 28.06.2018.

The PDMA issued repeat order for purchase of furniture and fixture to M/s Popular Trading corporation, vide letter No. Acctt / PDMA/2017-18/772-73 dated 22.06.2018. The firms supplied the items and PDMA made payment Rs. 1,180,000 vide cheque No. 45367604 dated 06.08.2018 during the FY 2018-19. The detail of procurement is as under:

Sr. No.	Item	Unit Rate (Rs)	Qty.	Total Amount (Rs)
1	Iron (Steel) Grill for Rooms Windows	370	2,600	962,000
2	Aluminum Door	90,000	1	90,000
3	Wooden Ventilation Door (Main Gate)	50,000	2	100,000
4	Steel Gate (Mumty)	28,000	1	28,000
Total				1,180,000

The management issued the repeat order for the F&F items which were not included in the tender documents. The procurement other than items mentioned in the tender documents is violation of PPRA rules and procurement without competitive bidding.

Audit is of the view that due to weak management the procurement was made without proper planning and repeat order was issued for the items which were not included in the procurement process and was in violation BPPRA-2014 rules and procurement without competitive bidding process.

The matter was pointed out on 08.10.2019. The management replied that the relevant provision of BPPRA rule regarding violation is not mentioned. Finance Department released Rs 70 million for procurement of F&F and Rs 1.2 million was kept in Rescue account for said procurement. The total amount of Rs. 8.2 million were used to procure F&F. As per BPPRA rule 51 repeat order amount is not exceeded 15% of the original amount which is 1.18 million.

The reply of the management is not cogent as the F&F items procured were not included in the tender documents due to which repeat order clause of BPPRA rules was not applicable in the instant case.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be inquired besides fixation of responsibility against the person(s) at fault under intimation to audit.

(Para No. 07, 2018-19)

1.4.11 Irregular procurement without observing NDMA guidelines – Rs 1.328 million

According to NDMA Guidelines on Stocking, Maintenance and Supply of Relief and Rescue Items (3 Policy Guidelines)(k) (2) Stocking of food items should be done very selectively keeping in view their perishable life. Preferably only dry ration in optimum Quantity may be maintained and Short listing of major suppliers like CSD, Utility Stores, Metro or other chain of stores may be done and standby agreement for supply on requirement basis be made. However, where respective government's procurement rules do not allow such an arrangement, the rates can be obtained from some established suppliers for the emergency procurement respectively. Further, according to BPR Rules 18 (a) A Procuring Agency, may engage in pre-qualification of bidders in case of contracts for large and complex works and services related to, in which there are high costs of preparing detailed bids.

The management of PDMA, Balochistan made payment of Rs. 1,327,655 on account of procurement of food items for affectees during bomb blast during the financial year 2018-19. The procurement was made on quotation basis. The management did not make any effort to prequalify major supply chain i.e. CSD, Utility Store, Metro and any other chain to supply the food items on requirement basis in case of emergency / disaster.

This state of affairs shows that management did not plan to cater the emergency situation and put at risk the Govt. exchequer to procure the food items on quotation basis due to which competitive rate could not be obtained.

The matter was pointed out on 08.10.2019. The management replied that purchases were made in emergency on quotation basis, the relief was required urgency while procedure of prequalification entailed much time.

The reply of the management is not satisfactory since PDMA was required to pre-qualify the firm for the said purpose.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be looked into to fix responsibility against the person(s) at fault under intimation to audit.

(Para No. 20, 2018-19)

1.4.12 Irregular procurement of walk through gate– Rs 895,000

According to eligibility criteria of bidding documents Sr. No. 3, the bidders were required to attach copies of supply order alongwith completion certificate or inspection report. Further, as per Rule 10(i) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The management of PDMA, Balochistan made payment of Rs 895,000 vide cheque No. 52091301 dated 20.07.2018 on account of procurement of walk through gate from M/s Manzil Business Group during the financial year 2018-19. Following short comings were observed:

- i. Technical and financial bids were not evaluated as per template given in bidding documents. The evaluation report did not depict the number obtained by each participant. The minimum number must be obtained as passing criteria was also not mentioned in the bidding documents.
- ii. The specification of walk through gate was not mentioned in the supply order, invoice, delivery challan and even in the inspection report.
- iii. The signature and stamp of all the members of procurement committee was not available on the envelop of Financial and Technical Bid submitted by the vendor.

- iv. The supply order attached with the technical bid provided by the M/s Manzil Business group was not accompanied with completion certificate and inspection reports as mentioned in the tender documents.
- v. The scrutiny of supply order revealed that M/s Manzil Business Group did not complete similar assignment as mentioned in the technical evaluation criteria in the bidding documents.
- vi. The written agreement was not made with the supplier on stamp paper to safeguard Govt. interest. Further, stamp papers were provided on 11.07.2018 after inspection report dated 10.07.2018.

Audit is of the view that due to weak internal controls the procurement of walk through gate was made in violation of BPPRA rules, bid evaluation criteria was not developed in accordance with minimum number to be obtained to qualify the technical bid. The bid evaluation was not in accordance with template given in the bidding documents and contract was not signed on stamp papers and stamp papers were received after inspection.

The matter was pointed out on 08.10.2019. The management replied that procurement was made as per past practice, all necessary details did not appear necessary to mention in the supply order, financial committee signature were not considered necessary and the requirement of stamp paper was complied with on 10.07.2018 to regularize the position.

The reply of the management is not cogent as the passing marks and total numbers of the technical bid was not allocated in the bidding documents, the specification of walk through gate was not mentioned in the invoice, delivery challan and inspection report. No documentary evidence was provided with reference to signature of the procurement committee on the technical bid, supply order along completion certificate as per bidding document were not obtained and the agreement was not made on the stamp papers.

No DAC meeting was held till finalization of the report.

Audit recommends that the matter be looked into and responsibility may be fixed against the person(s) at fault.

(Para No. 10, 2018-19)

1.4.13 Irregular procurement of miscellaneous items– Rs 2.465 million

According to BPRA 2014 (11)(1) for each financial year all Procuring Agencies shall prepare annual plans in detail for all their proposed procurements, determining the requirement of the Procuring Agency, within its available resources. The Procurements plans thus prepared shall be uploaded on Authority's website and on websites of the respective procuring agency if available. Further, according to BPRA 2014 (15)(1) procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency.

The management of PDMA made payment of Rs 1,703,774 on account of procurement of various items for newly constructed building of Rescue-1122 during the financial year 2018-19. The detail is given in Annexure IV.

Similarly, PDMA purchased I.T equipment for Rs. 761,149 from various contractors during the financial year 2018-19. It was observed that the procurement was made on quotation basis without preparation of annual procurement plan.

It was further observed that:

- i. The procurement was made on quotation basis to avoid the tendering process.
- ii. The quotation call letters were not issued. The quotations were not in sealed packing.
- iii. The quotations were obtained without formal approval of the competent authority. In all the cases a comparative statement was prepared on the note side and obtained approval.
- iv. The stock register entries of the items procured were not made / shown to audit.
- v. The purchase committee on quotation basis was not formulated to ensure transparency of procurement.

Audit holds that due to weak planning, the procurement was made without preparation of annual procurement plan and procurement was made in piece meal.

The matter was pointed out on 08.10.2019. The management replied that the expenditure of Rs. 1.704 million is on account of petty purchases made for furnishing the newly constructed building of PDMA / Rescue 1122. It is not one time purchase and as such there was no necessity of inviting tenders. As the expenditure at a time was less than prescribed limit of Rs. 100,000, the observation regarding quotation obtained in sealed envelopes have been noted.

The reply of the management was not cogent, as the expenditure was incurred for shifting in newly constructed building rescue 1122. The management was required to prepare procurement plan for items/work required before shifting in newly constructed building and advertised for competitive bidding to ensure economical purchase which was not done.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be probed into and responsibility be fixed against the person for non-preparation of procurement plan before shifting of building under intimation to audit.

(AIR Para No. 06 & 21, 2018-19)

Management of Accounts with Commercial Banks

1.4.14 Unauthorized retention of profit - Rs 12.149 million

As per clause 5.2.2.1 of APPM, all monies received as revenue of the Government, must be banked in the name of the Government without delay and included in the Consolidated Fund of the respective Federal or Provincial Government. Rule 20 of GFR Vol-I Provides that Subject to any special arrangement that may be authorized by competent authority with respect to any particular class of receipts, it is the duty of the departmental Controlling officers to see that all sums due to Government: are regularly and promptly assessed, realized and duly credited in the Public Account.

PDMA Balochistan maintained interest bearing and non-lapsable accounts with ABL. It was observed that an amount of Rs 12,149,188 was earned as profit on these accounts during the year 2018-19 as detailed below:

Sr. No.	Name of Bank A/c	A/c No.	Budget Description	Amount of Profit (Rs)
1	Allied Bank, Quetta	10023955410012	PDMA Establishment	2,361,053.71
2	Allied Bank, Quetta	10023955530013	PDMA Relief	7,427,080.52
3	Allied Bank Quetta	3787-1	PDMA Shelter Account	2,361,054
Total				12,149,188.23

Audit holds that the profit earned was required to be deposited in the government treasury by the end of financial year or reported to the Finance Department for adjustment in next financial year budget which was not done.

The matter was pointed out on 08.10.2019. The management replied that in the authority's meeting it was decided that profits accrued on 3 bank accounts should be merged in the relevant accounts and would be exclusively used for relief activities.

The reply of the management is not satisfactory as no document in support of reply has been provided.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that unauthorized retention of profit may be justified.

(Para No. 18, 2018-19)

Others

1.4.15 Non classification of budget into various head of accounts and incurrence of un-authorized excess expenditure – Rs 128.305 Million

According to Balochistan Disaster Management Authority Rules-2012 Part-VIII rule 37 the administrative / financial powers of the Provincial Authority and Director General shall be as specified in Schedule-II. As per schedule-II Re-appropriation of Accounts full powers delegated to the Authority and 10% of the relevant heads were delegated to the Director General.

The head wise budget of Rs. 258.470 million was demanded by PDMA Balochistan from Finance Department Govt. of the Balochistan for Establishment expenditure for the FY 2018-19. However, an expenditure of Rs 176.912 million was incurred during FY 2018-19. The finance department made single line release of budget amounting to Rs.128.305 million to the PDMA, Balochistan on account of Establishment account for FY 2018-19.

It was further observed that:

- i. Head wise classification of budget was not made and expenditure was incurred for Rs.176.912 million during the FY 2018-19.
- ii. The GP fund was deducted from the employees of the PDMA and also kept in the same account.

(Rupees in Million)

S #	Title of Account	Account No.	Opening Balance	Other Receipts	Budget	Expenditure	Closing Balance	Excess Utilization
1	Relief Account	3718-8	225.775	92.900	150.000	257.662	76.013	107.662
2	Estab. Account	3279-6	45.122	6.882	128.305	176.913	3.397	48.608
3	Shelter Account	3787-1	104.710	9.604		19.752	94.562	19.752
Total					278.305	454.327	--	---

Audit is of the view that due to poor internal control and financial discipline, budget received was not distributed head wise. Audit further holds that excess expenditure against the allocated budget was incurred without approval of the authority.

The matter was pointed out on 08.10.2019. The management replied that the objection pertains to the budget allocation of Establishment charges of the PDMA for the year 2018-19. The budget for the said year as usually was prepared head wise and was sent to the Finance Department for approval and release of amount. The budget deliberated upon and scrutinized by the Provincial Authority, but the Finance Department released on line budget to PDMA.

The reply of the management is not cogent, as the Finance Department released the single line budget to the department. The head wise allocation was not carried out and approval of the Provincial Authority was not sought after distribution of budget into different heads.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter may be looked into and head wise allocation of budget may be prepared duly approved from the competent authority.

(Para No. 12, 2018-19)

1.4.16 Payment on account of R&M of transportation vehicles without maintenance of record – Rs 9.988 million

According to eligibility criteria for bidders of bidding documents Sr. No. 3 Relevant Experience, attach copies of supply order with relevant completion certificate or inspection report. Further, as per Rule 10(1) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

PDMA, Balochistan awarded contract for repair and maintenance of vehicles to M/s Manzil Business Group on competitive bidding process and awarded contract vide supply order No. PDMA/DG/Acct/2018-19 11003 dated 13.09.2018. The payment of Rs 9,988,216 was made to the firm vide cheque No. 54124061 and 54123929 dated 02.10.2018 and dated 19.10.2018 respectively during the FY 2018-19.

The following shortcomings were observed.

- i. Copies of supply order to execute similar work along with completion certificate or inspection report was not available in record.
- ii. The contract agreement was not signed with the contractor on stamp paper to safe guard the Govt. interest. The supply order was issued to

the firm dated 13.09.2018 but the stamp papers were issued on 19.09.2018 and kept blank in the file.

- iii. The technical evaluation of bid on the format given in bidding documents was not carried out. The evaluation report did not depict the number obtained by each participant. The minimum number must be obtained as passing criteria was also not mentioned in the bidding documents.
- iv. The stock register entries of consumable items procured was not made in the stock register and further issuance / requests for issuance to the quarter concerned was also not available in the record.
- v. The vehicle movement register was not maintained.
- vi. The movement of vehicles to the workshop and retain in work shop for repair work and return to office was not entered in the log books.

The payment without maintenance of proper record is a serious lapse on the part of management and resulted into irregular payment.

The matter was pointed out on 08.10.2019. The management replied that in order to regularize the position agreement on stamp paper was drawn on 19.09.2018 to complete the necessary formalities and required documents were shown to audit.

The reply of the management is not acceptable as no relevant documents were shown at the time of audit and codal formalities were not fulfilled as required in the para.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter may be inquired besides fixation of responsibility against the person(s) at fault for non-maintenance of record under intimation to audit.

(Para No. 22, 2018-19)

1.4.17 Non-compliance of NDM Act 2010 by non-disclosure of performance to the Provincial Assembly

As per 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.”

Annual performance reports of PDMA’s activities since promulgation of the Act was required to be submitted to the Provincial Government and Provincial Assembly, and the same were requested from PDMA Balochistan but no such reports were provided to Audit.

Non-provision of said reports implies that PDMA Balochistan did not disclose the performance to Assembly as required above. This was pre-requisite for the discussion in the parliament and for taking corrective measures/ feedback /directions from the legislators.

Audit holds that this is a serious lapse on the part of PDMA Balochistan by concealing the progress from the elected members of the People. This further caused the elected members to be unaware of the achievements/lags in the activities undertaken by PDMA Balochistan.

This disrupted the process of ensuring the parliamentary control over the affairs of PDMA Balochistan.

The matter was pointed out on 08.10.2019. The management replied that the annual performance report has since been prepared and is being sent / submitted to the Provincial Government for presenting in Provincial Assembly.

The reply of the management is not cogent, as no documentary evidence provided in support of reply. Further, proceeding of the Provincial Assembly was not shared with Audit.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that responsibility may be fixed for non-adherence to the statutory provisions under intimation to Audit.

(Para No. 01, 2018-19)

1.4.18 Non-preparation of annual financial statements

As per Rule 35 of Balochistan Provincial Disaster Management Authority Rules 2012, statements of Accounts of the authority together with report of Auditor General of Pakistan shall be laid down before the Provincial Assembly.

As per Para 3.3.14.1 Accounting Policies and Procedure Manual (APPM), an annual statement of expenditures against budget (appropriation) referred to as the Annual Appropriation Accounts, is prepared and published by the Provincial Accountant General. All the self-accounting entities prepare and publish their own Annual Appropriation Accounts, duly certified by the DGs of Audit. Further Para 3.3.14.2 states the said report must provide, for the whole financial year just completed:

- i. A comparison of actual expenditure with original and supplementary budget.
- ii. Details of excesses and surrenders and supporting explanatory notes (as provided by spending divisions and departments)
- iii. Comparison of actual expenditure with previous year actual.

Manual of Accounting code for Self Accounting Entities sets out the Accounting Principles and the Financial Reporting Responsibilities which Self Accounting Entities are required to adhere to in pursuance of Articles 170 of the Constitution of the Islamic Republic of Pakistan. Further the Para 3.2.1.1 of said manual states that All Self Accounting Entities (SE) will be responsible for producing the Monthly Accounts Pack. The Components of the Monthly Accounts Pack for Self Accounting Entities includes:

- Revenue and Expenditure Statement - Consolidated Funds
- Division / Department Schedule - Consolidated Funds
- Public Account Summary Schedule
- Statements of Cash Flows
- Grant Expenditure Analysis
- Programs Report
- Project Expenditure Statement
- Statement Fixed Assets

- Revenues Analysis
- Debt Report
- Losses Report
- Bank Reconciliation Statement

It was observed that PDMA Balochistan being Self Accounting Entity was not preparing any kind of Monthly or Annual Financial Statements. These statements were a formal record of the financial activities and position of an entity.

The objective of financial statements is to provide information about the financial position, performance and changes in financial position of an entity that is useful to a wide range of users (stakeholders).

The matter was pointed out on 08.10.2019. The department replied that AG office Balochistan has been requested for guidance / Provision of necessary formats for preparation of required financial statements. On receipt of reply, all necessary record will be made strictly in the prescribed formats.

The reply of the management was not cogent, as no efforts were made to prepare financial statement and no documentary evidence provided in support of reply

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that PDMA Balochistan should prepare Annual Financial Statements for true and fair presentation of financial position and got certified from audit.

(Para No. 02, 2018-19)

1.4.19 Non-maintenance of minimum stock level and non-prequalification of vendor for supply of relief items – Rs 3,000.000 million

According to NDMA Guidelines on Stocking, Maintenance and Supply of Relief & Rescue Items, Sr. No. 3 (Policy Guidelines) (1). Minimum Stock Level of Relief Items, Annex D states that Provinces / Regions are required to

maintain stocks of relief items on regional basis keeping in view respective historical caseloads. Planning will be based on districts wise population to be supported as per the hazard vulnerability.

Further, according to BPR Rules 18 (a) a Procuring Agency, may engage in pre-qualification of bidders in case of contracts for large and complex works and services related to, in which there are high costs of preparing detailed bids.

The budget allocation for Natural Calamities and other Disaster (Relief) for the FY 2018-19 was Rs. 3,115.000 million. The budget amounting to Rs. 115.000 million was released to PDMA for Pay & Allowances of employees of PDMA for Relief Activities during the FY 2018-19 whereas Rs. 3,000.000 million was available with Finance Department, Balochistan to be released as required. The detail of budget allocation is as under:

Grant	Description	Budget Estimates 2018-19
34	Grant in Aid for Pay & Allowances of employees of PDMA	100 Millions
36	Grant in Aid to PDMA for Relief Activities	15 Millions
60	Other Relief & Rehabilitation	1.25 Billions
76	Investment for Disaster Management	1.75 Billions
A05213	Grant in Aid, Total for Natural Calamities & Other Disasters (Relief)	3,115,000,000

The management of PDMA, Balochistan issued stock of different relief items to various DDMA's due to heavy rains, snowfall and droughts during the FY 2018-19 available in store. The stock available in store was not sufficient to cater the needs of emergency situation. The detail of relief items available in store is attached.

Further, PDMA did not make any efforts to shortlist / prequalify the firms to procure the items in case of emergency as sufficient funds were allocated by Finance Department, Balochistan. The relief items like sleeping bags, tents, boats, blankets and food items needs laboratory tests and technical inspection after procurement.

This state of affairs shows that neither the management make any effort to establish stock of relief items nor any efforts were made to prequalify the vendors / suppliers to procure the relief items on economical, efficiently and effectively in case of emergency. This resulted into lack of planning and preparedness towards disaster management and leads to uneconomical procurement in case of disaster.

The matter was pointed out on 08.10.2019. The management replied that at the time of making this procurement of Food and Non Food items there was emergency in some districts of the Province due to drought, heavy rains and snow fall. At that time very little stock was available in the warehouse which could not suffice the relief required for large number of affectees. In such situation the process of procurement of prequalification was not possible. Therefore, for immediate supply the method of quotation was adopted in order to arrange the relief items on urgent basis. It may be related to point out that all procurement was made after necessary lab test and approval of the purchases committee.

The reply of the management is irrelevant. The relief items were dispatched to different districts during the FY 2018-19 and PDMA store did not have sufficient quantity to cater the emergency situation for which prequalification of vendors / stand by agreements were required to be made for efficient procurement. Finance Department did not release funds for procurement of FI / NFI items during the FY 2018-19 however, sufficient funds were available with Finance Department for Natural Calamities & other disaster (relief). The management of PDMA did not make any effort to prepare annual procurement plan, prequalification of vendors / stand by agreements for supply of items in case of emergency.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter may be investigated besides fixation of responsibility against the person(s) at fault.

(Para No. 05, 2018-19)

1.4.20 Fictitious expenditure on account of transportation of relief items to the districts due to non-maintenance of record – Rs 4.588 million

According to Balochistan Disaster Management Authority Rules-2012 Part-IX rule 38 (2) issuance of transportation of any article to one or more destinations shall be communicated by the Provincial Authority in writing and the Relief Officer on receiving the request indent shall issue Gate Pass to the Storekeeper who shall accordingly arrange dispatch to the respective destination. The specimen of the Gate Pass is given at Schedule-IV. Provided that no article (s) would be allowed to be taken outside the warehouse until and unless a Gate Pass is issued by the Relief Officer. Further provided that the storekeeper shall be responsible to make entries in the stock register and shall also keep the record of the truck receipt / bilty in his record. Further, as per Rule 10(1) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The PDMA, Balochistan had 31 transportation vehicles including trucks and shahzoor to transport the relief items to various districts. PDMA hired the services of transporters to transport the relief items to other districts. PDMA made payment of Rs. 4,587,500 to the private vendors on account of transportation of relief items to various districts of Balochistan during the FY 2018-19. The detail is given in Annexure VI.

Audit observed that:

- i. PDMA hired the services of private vehicles in addition to using their own vehicles to transport the relief items in the same districts.
- ii. The proof of communication for issuance of transportation of relief items to various district by the Provincial Authority was not available in record.

- iii. The gate pass was not maintained / provided to audit and truck wise entries in the stock register was not available in record.
- iv. The record regarding truck wise acknowledgement of the concerned District Administration was not available in record.

Audit is of the view that due to weak internal controls and financial discipline, the record was not maintained besides hiring of private vehicles.

In the light of above, audit is of the view that in the absence of above mentioned record, audit was unable to authenticate the use of private/government vehicles to be used for transportation of relief goods.

The matter was pointed out on 08.10.2019. The management replied that the instructions of the audit are for maintaining record regarding trucks movement and gate passing is already being done and such record was shown to audit party by the store keeper.

The reply of the management is not cogent, the record provided was acknowledgement of District Administration of relief items in total quantities only. The requisite record was not provided as the approval of Provincial Authority regarding issuance of relief items to the Districts and truck wise relief items with gate passes from PDMA warehouse to District Administration warehouse.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter be probed besides fixation of responsibility against the person(s) at fault for non-maintenance of record under intimation to audit.

(Para No. 11, 2018-19)

1.4.21 Irregular payment on account of repair & maintenance of vehicle – Rs 1.047 million.

According to PDMA rules 2012 rule 29 (1) a bound register in the form set out in case of Govt. departments shall be maintained as the vehicle log book and shall form a permanent historical record of the vehicle including brief of all accident, repair etc. to be entered therein. Rule 29 (3) The detail of periodicals

repairs as well as other repairs including normal service and recharging of battery shall be entered in record. Rule 30(h) the drivers shall be required to maintain the movement register. As per Rule 10 (1) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

An amount of Rs. 1,047,617 was paid by PDMA, Balochistan to various vendors on account of repair and maintenance of vehicles during the FY 2018-19. The detail is given in Annexure VII. The following shortcomings were observed:

- i. The expenditure was incurred on quotation basis. The quotation call letter was not issued to the firms.
- ii. The comparative statement dully signed from the procurement committee was not available in record.
- iii. The movement of vehicles to the workshop and retain in work shop for repair work and return to office was not entered in the log books.
- iv. History sheet of each vehicles was not maintained / provided to audit.
- v. The movement register of the vehicles at pool in office was also not maintained.

In the absence of aforementioned record, the authenticity of expenditure could not be ensured.

The matter was pointed out on 08.10.2019. The management replied that due to emergency work quotation letter was not issued, lowest one was verbally approved, entries are being recorded in movement register and registers were shown to audit.

The reply of the management is not cogent since incomplete register were shown to audit and no comparative statement was prepared.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter may be inquired besides fixation of responsibility against the person at fault.

(Para No. 16, 2018-19)

1.4.22 Irregular payment on account of POL due to non-maintenance of proper log book – Rs 1.125 million

According to PDMA rules 2012 rule 29 (4) petrol and average account of Kilometers / miles per liter on the last day of each month shall be maintained. As per Rule 10 (1) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The management of PDMA, Balochistan made payment of Rs 1,125,007 on account of POL for various months during the FY 2018-19. The detail is given in Annexure VIII. The following shortcomings have been observed:

- i. Monthly summary regarding balance POL available in vehicle, POL consumed and balance POL at the end of month was not available and average per liter was also not given in the log book.
- ii. Some entries were missing / wrong in the log book regarding drawn of POL.
- iii. Each entry in the log book was not signed by the officer / official.
- iv. The entries regarding filling of petrol from office to petrol pump was not available in record.
- v. Some log books were not provided to audit for scrutiny.

In the absence of aforementioned record, the authenticity of expenditure could not be ensured.

The matter was pointed out on 08.10.2019. The management replied that audit observations have been noted for compliance. As such stance of audit was admitted.

Audit recommends that the matter be inquired besides fixation of responsibility against the person at fault.

(Para No. 17, 2018-19)

Chapter-2

Project Management Unit, Housing Reconstruction, Awaran

2.1 Introduction of Authority

Awaran District in Balochistan Province was hit by an earthquake measuring 6.8 on Richer Scale on 24th September 2013. Widespread damages were encountered in Awaran District and of low intensity in neighboring Districts. After completion of rescue operation in the earthquake affected area, Government of Balochistan chalked out an Early Recovery Plan (ERP) and a Long Term Development Plan (LTDP). Besides other rehabilitation plans, reconstruction of houses damaged by earthquake had been conceived in close coordination with the Federal Government. Survey of the affected area confirmed that 16,000 dwellings in the Districts were totally damaged and the same will be reconstructed by the Government in District Awaran and District Kech (Tehsil Hoshab, UC Dandar only) for providing shelter and better living facilities to the homeless earthquake affectees. For the purpose, a dedicated Project Monitoring Unit was established which had to provide cash grant to the 16000 affectees to reconstruct their destroyed house on Owner Driven Reconstruction basis (ODR). Further, Skill Development and training of local youth and affectees through UN Habitat was also carried out.

Government of the Punjab sponsored an Internship Program for 550 graduates of District Awaran for a period of 3 years with the objective to provide immediate skills and knowledge to the un-employed educated youth.

Table-I Audit Profile of Project Management Unit, Housing Reconstruction, Awaran, Balochistan

Sr. No.	Description	Total Nos.	Audited	*Expenditure audited FY 2018-19 (Rs in million)	Revenue / Receipts audit FY 2018-19 (Rs in million)
	Formations	01	01	256.643	Nil

• Assignment Accounts • SDAs • ETC. (Excluding FAP)	-	-	-	Nil
Authorities / Autonomous Bodies etc. under the PAO	-	-	-	Nil
Foreign Aided Project (FAP)	-	-	-	Nil

2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 312.538 million were raised in this report during the current audit of PMU Awaran. This amount also includes recoveries of Rs 292.512 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table –II Overview of Audit Observations

Sr. No.	Classification	Amount (Rs) in million
1.	HR / Employees related irregularities	10.72
2.	Procurement related irregularities	6.38
3.	Others	295.438

2.3 Brief comments on the status of compliance with PAC directives

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

2.4 AUDIT PARAS

HR / Employees related irregularities

2.4.1 Unjustified appointment of students as internees and payment of salaries - Rs 9.060 million

According to the PDMA Punjab letter No. 786-2015/602/ADC dated 11.03.2015 the internship program intends for jobless graduates of earthquake affectees of Awaran. The Secretary Environment Sports & Youth Affairs Department Quetta was requested to form up TORs for award of internship on the following guidelines:

- i. The interns will work at least 8 hours a day in the allocated department
- ii. They shall ensure punctuality and avoid unauthorized absence
- iii. Their performance shall be regularly monitored and after every six months, evaluation reports will be sent to the PDMA Punjab.
- iv. Copies of degrees duly attested by Govt. of Balochistan will be forwarded to Govt. of Punjab / PDMA Punjab.

In PMU HRA, Awaran it was observed that full time students were appointed as internees and were paid salary of Rs 9,060,000 from May-2018 to July-2018 at monthly rate of Rs 20,000 each.

Audit holds that appointment of students as internee is in violation of instructions above. The relevant record i.e. PC-I / concept paper, internship policy / TORs etc. was not available / produced to audit. The detail of payment made to full time students is at Annexure IX.

Moreover, the evaluation reports of internees were also not available / produced to audit.

Audit is of the view that due to weak managerial controls the payment was made to the students which resulted into irregular / unjustified payment.

The matter was pointed out on 09.10.2019. In response the management replied that it was mentioned in the concept paper that the student internees

would also be included. The reply of the management is not cogent as concept paper is in contradiction with the letter issued on 11.03.2015.

The DAC meeting held on 10/11 December 2019 directed that TORs was required to be prepared by the Secretary Environment Sports & Youth Affairs Department.

Audit recommends that matter may be investigated to fix responsibility besides making recovery and implementation of DAC decision under intimation to audit.

(Para No. 06, 2018-19)

2.4.2 Irregular payment to those internees not included in the survey list – Rs 1.660 million

As per Rule 10(1) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The management of PMU, Awaran made payment Rs. 1.660 million to the various internees for the Feb – 2018 to July – 2018 during the financial year 2018-19. The comparison of survey/approved list of internees shows that the listed below internees shown in Annexure X were not in approved list.

Audit is of the view that the payment made to the persons not in survey list is a serious lapse on the part of management and resulted into favoritism to the candidates.

The matter was pointed out on 09.10.2019. The management replied that the internees were included in the waiting list. The reply of the management is not cogent because the internees were selected from mid and end numbers of waiting list instead of Sr. No. 1 to onward which shows favoritism in selection of internees.

The DAC meeting was held on 10/11 December 2019 which directed that the internees were selected from mid and numbers of waiting list instead of Sr. No. 1 to onward.

Audit recommends that the matter may be probed into under intimation to audit.

(Para No. 07, 2018-19)

Procurement related irregularities

2.4.3 Irregular procurement of IT equipment in violation of Baluchistan Public Procurement Rules - Rs 1.920 million

According to BPRA 2014 (11)(1) for each financial year all Procuring Agencies shall prepare annual plans in detail for all their proposed procurements, determining the requirement of the Procuring Agency, within its available resources. The Procurements plans thus prepared shall be uploaded on Authority's website and on websites of the respective procuring agency if available. Further, Rule 2014 (15) (1) (2) & (3) provides that procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules. The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages. Further, according Rule 7 the Procuring Agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising of odd number of persons and headed by an officer not below the rank of BPS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a Procurement Committee are from the agencies or departments other than the Procuring Agency.

PMU-HR, Awaran procured photocopier and laptop from M/s MKH Enterprises and made payment Rs 1,920,000 during the financial year 2018-19. The detail of procurement and other information is listed below:

S. No.	TSE NO.	date of advertisement	date of opening bid	No. of Participant	cheque No.	Date	Gross amount (Rs)
1	145976 E	05.10.2018	22.10.2018	2	114755458	13.12.18	980,000
2	146672 E	26.10.2018	12.11.2018	2	114755460	13.12.18	940,000
Total							1,920,000

The following shortcomings were observed:

- i. The procurement was made without annual procurement plan and the expenditure was split up to avoid advertisement in newspaper.
- ii. The PMU, Awaran is working under the control of DG, PDMA, Balochistan. The scrutiny of record revealed that the 3 members included in the procurement committee were the employees of PDMA-Balochistan and out of which two having additional charge of PMU Awaran. No employee was included in the procurement process from PMU, Awaran and from other departments in violation of PPRA rules.
- iii. The technical bid was not available in record to check the credential given in the technical bidding documents. The technical bid was not evaluated on the format as given in the bidding documents. The evaluation report did not depict the number obtained by each participant. The minimum number must be obtained as passing criteria was also not mentioned in the bidding documents.
- iv. The delivery challan and inspection report of the committee was not available in the record. Neither the service tag / Express service code was available in the invoice nor available in the stock register to check the specification of the laptop online.
- v. The stock register entry was made without service tag / express service code due to which the authenticity of items procured are same as available in office.

Audit is of the view that due to weak internal controls the procurement was made without procurement plan, advertisement in newspaper and constitution of procurement committee in violation of BPRA rules.

The matter was pointed out on 09.10.2019. The management replied that it was advertised in the newspaper. The reply of the management is not satisfactory as neither the reply was supported with documentary evidence nor queries in the audit para were attended.

The DAC meeting was held on 10/11 December 2019 which directed that facts finding inquiry may be conducted at the administrative level within two months.

Audit recommends implementation of DAC decision besides fixation of responsibility under intimation to audit.

(Para No. 15 & 16, 2018-19)

2.4.4 Irregular award of contract for R&M of official vehicles – Rs 4.460 million

According to BPRA-2014 rule 2 & 3 All procurements opportunities over one million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed in these rules. The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages. Further, according to eligibility criteria for bidders of bidding documents Sr. No. 3 Relevant Experience, attach copies of supply order with relevant completion certificate or inspection report. Furthermore, as per Rule 10(1) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

PMU, Awaran floated a tender for repair and maintenance of vehicles, Solar System and stationary items in newspaper Mashraq, Quetta on 04.08.2018. The date for opening of tender was 21.08.2018 which was extended to 28.08.2018 and further extended to 03.09.2018.

The management of PMU, Awaran made payment of Rs. 4,460,400 on account of repair and maintenance of official vehicle during the FY 2018-19. The detail is given below:

Sr. No.	Name of Vendor	Description of Work	Gross Amount	Cheque No.	Date
1	Qumbrani Builders	Vehicle Repair work and purchase of Parts for vehicles	4,460,400	88386648	29.10.2018
				88386643	25.10.2018
				88386647	26.10.2018

Following short comings were observed:

- i. The work was advertised in one newspaper instead of two in violation BPPRA rules.
- ii. As per Technical evaluation report 2 bidder's M/s Lucky & Sons Wholesaler and General Order Supplier and M/s Qambrani Builders General Order Supplier Awaran submitted bids. The tender Opening committee in its minutes stated that 4 number of bidder submitted bids and forwarded to technical committee to evaluate the bids which creates doubt regarding number of bidders who submitted tender documents.
- iii. As per bidding documents Eligibility criteria for bidders Sr. No. 7 declaration of non-black listing on Non Judicial Stamp Paper by the bidder. The affidavit provided with bidding documents was dated 19.09.2018 by M/s Qambrani Builders General Order Supplier, Awaran, whereas tender opening date was 03.09.2018.
- iv. The technical bid was not evaluated in accordance with the format given in the bidding documents. The evaluation report did not depict the number obtained by each participant. The minimum number to be obtained as passing criteria was also not mentioned in the bidding documents.
- v. Tender register was not maintained.
- vi. In the bidding documents the soundness of the firms with respect to technical expertise was not included to safeguard Govt. interest.

- vii. Supply order along with completion certificate or inspection Report of similar nature projects was not available in record in violation of bidding documents.
- viii. The invoices of M/s Qumbrani Builders were without invoice number, GST registration number and 1/5 i.e. Rs. 69,159 was deducted where proof of deposit of remaining amount Rs. 276,638 was not available.
- ix. Performance security @ 10% i.e. Rs 446,040 was not available in record.

Audit is of the view that due to weak internal controls the work was awarded to the self-favored vendor. The bidding documents were prepared without considering the technical expertise of the bidders. The bid was opened and payment made without completion of record.

The matter was pointed out on 09.10.2019. In response the management stated that documents have been provided whereas no documents have been provided.

The DAC meeting was held on 10/11 December 2019 which directed that facts finding inquiry may be conducted at the administrative level within two months.

Audit recommends the implementation of DAC decision.

(Para No. 13, 2018-19)

Management of Accounts with Commercial Banks

2.4.5 Irregular opening of bank accounts and un-authorized retention of amount therein – Rs 279.317 million

According to Govt. of Baluchistan, Finance Department letter No. FD(W.O) PMU Awaran 2015 / 3280 dated 15.03.2015, approval for opening of three Operational Bank Accounts titled (i) Earthquake Affectees (ii) PMU and (iii) PMU for Punjab Sponsorship was accorded with the advice to obtain profit rates from scheduled banks and open account with the bank who offers high profit rate and accept following terms:

- i. Profit would be payable on daily available balance basis.

- ii. Profit would be credited on monthly / six monthly basis.
- iii. Exemption of above mentioned accounts from deduction of Income Tax and other service charges.
- iv. Free services for draft / payment order and free mail services for transfer of benefits to the beneficiaries in different banks all over the Province / Country.

The management of PMU, Awaran was operating Saving A/C 000233382175 in UBL Awaran during the FY 2018-19. The account was opened without approval of Finance Department and retained the funds therein. The detail of transactions made during the FY 2018-19 is as under:

Title of Account	Account No.	Opening balance 01.07.2018	Profit earned (Rs)	Expenditure (Rs)	Closing (Rs)
SFD	233382175	723,761,145	50,318,908	494,762,574	279,317,479

The opening of bank account without approval from the Finance Department is violation of Govt. rules and regulations and resulted in unauthorized retention of amount.

The matter was pointed out on 09.10.2019. The management replied that account at UBL was maintained in consultation with Finance Department. The reply of the management is not satisfactory since the account under observation is opened for SFD funds with the title SFD and approval was not obtained from finance department.

The DAC meeting was held on 10/11 December 2019 which directed to provide record regarding rates of return from various banks.

Audit recommends that the matter be taken up with the Finance Department besides regularization under intimation to audit.

(Para No. 11, 2018-19)

2.4.6 Irregular retention of earthquake fund in two separate banks accounts

According to Govt. of Balochistan Finance Department letter No. FD(W.O) PMU Awaran 2015 / 3280 dated 15.03.2015, approval for opening of three Operational Bank Accounts titled (i) Earthquake Affectees (ii) PMU and

(iii) PMU for Punjab Sponsorship was accorded with the advice to obtain profit rates from scheduled Bank and open Bank Operational Account in the banks with offers heights profit rate and accept following terms:

- i. Profit would be payable on daily available balance basis.
- ii. Profit would be credited on monthly / six monthly basis.
- iii. Exemption of above mentioned Operational Bank Accounts from deduction of Income Tax and other Service Charges.
- iv. Free services for draft / payment order and free mail services for transfer of benefits to the beneficiaries in different banks all over the Province / Country.

PMU HRA opened accounts with two banks i.e. NBP and UBL and the amount was kept in two separate bank accounts. It was observed that payments are being made from both the accounts simultaneously.

The bank statements produced shows the opening /ending balances and payments during the year 2018-19 as detailed below:

Account No.	Name of Bank	Title	Opening balance 01.07.2018	Amount credited during 2018-19	Payments made during 2018-19	closing balance 30.06.2019
3117542792	NBP Awaran	Earthquake Affectees	18,140,370	529,041,180	35,487,740	511,693,811
229538603	UBL Awaran	Earthquake Affectees	555,970,043	22,804,381	575,345,439	3,428,986

Audit holds that operation of two separate bank accounts for same fund / amount simultaneously is not understood. Moreover, the other record i.e. date of opening of accounts with balances, rate of profit offered by both the banks with acceptance of terms & conditions etc. was not available.

The matter was pointed out on 09.10.2019. The management replied that account was opened in UBL in 2016 whereas the old account was kept alive as most of the cheques issued beneficiaries were not cashed yet. The management reply is not satisfactory as the funds should have been transferred to the bank offered maximum profit.

The DAC meeting was held on 10/11 December 2019 which directed that Account 02 of NBP be closed after getting all unpaid cheques.

Audit recommends implementation of DAC decision.

(Para No. 09, 2018-19)

Others

2.4.7 Non-maintenance of cash book and other irregularities – Rs 830.601 million

According to Rule 77 of CTR Vol-I, a cashbook should be maintained for money received on behalf of the government. All monetary transactions should be entered in the cashbook duly attested by the head of the office and therein certify the closing balance at the end of each month. The cash book should be closed regularly and completely checked. At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect.

Project Director, Construction of Low Cost Housing Units for Earthquake Affectees of District Awaran & Kech, Awaran was operating four bank accounts and made payment of Rs. 830,600,826 during the financial year 2018-19. The record revealed that cash book of 3 bank accounts was not maintained / prepared and Bank reconciliation statements were also not maintained. The bank reconciliation of remaining bank accounts was not maintained. The necessary detail is given below:

S #	Bank	Title of A/c	Account No.	Expenditure Incurred	Remarks
1	NBP Awaran	Earthquake Affectees	311754279 2	58,877,695	Cash book and Bank Reconciliation statement not prepared
2	UBL Awaran	Earthquake Affectees	229538603		Cash book and Bank Reconciliation statement not prepared
3	NBP Awaran	PMU	311754278 3	59,593,783	Bank Reconciliation Statement not prepared

4	NBP Awaran	PMU, Punjab, Awaran	311754280 9	138,171,34 8	Cash book was not signed by the competent authority Bank Reconciliation Statement not prepared
5	UBL Awaran	SFD	233382175	573,958,00 0	Cash book and Bank Reconciliation statement not prepared
Total				830,600,82 6	

In the absence of cash book and bank reconciliation statement the cash balances and authenticity of the expenditure could not be verified.

Audit recommends that the matter may be justified besides preparation of cash book and bank reconciliation of statements under intimation to audit.

The matter was pointed out on 09.10.2019. The management replied that the cash book is maintained but no documentary evidence in support of reply has been received.

The DAC meeting was held on 10/11 December 2019 which directed verification of cash book for all accounts in next audit.

Audit recommends that matter may be investigated to fix responsibility.

(Para No. 10, 2018-19)

2.4.8 Irregular payment due to non-maintenance of record and Non revision of PC-I – Rs 519.024 million

According to NDMA guidelines for minimum ex-gratia assistance to persons affected by natural and manmade disasters 4(p) In order to ensure genuineness of the ex-gratia assistance claim, PDMAs/ FDMAs/ SDMA/ GBDMA/ ICT / DDMA shall get the particulars of the claimant verified from NADRA which will confirm the key information regarding deceased, next to kin and head of household etc. with the PDMAs / FDMAs/ SDMA/ GBDMA / ICT/DDMA. The claim processing / verifying authorities, required documents, procedure for submission of claim and field survey / third party verification etc. as in damaged building Annexure XI .

As per PC-I Reconstruction of Permanent Houses in Awaran, Balochistan, Phase-II Sr. No. 12 of PC-I, Implementation Schedule, the

commencement date of project was Jan-2016 with completion period upto June-2018.

The management of PMU-Awaran made payment of Rs 519,024,000 to the affectees of earthquake in District Awaran and Kech during the financial year 2018-19. The information of each affectee was not maintained comprising CNIC Number, performa as given in the NDMA guidelines, fard-e-malkiat / ownership of land and verification from NADRA as well as from the concerned Deputy Commissioner / Project Director.

Further, the payment made during the FY 2018-19 of Rs. 519.024 million was also made to the affectees after completion of PC-I period. The detail is given below:

Sr. No.	Number of Affectees	Amount of First Instalment (Rs)	Amount (Rs)
1	5898	88,000	519,024,000

Audit is of the view that payment without maintaining documentary evidence of affectees and beyond approved PC-I cost is in violation of PC-I.

The matter was pointed out on 09.10.2019. The management replied that a consultant has been hired for project and all the correspondence with the consultant is made on email but no reply was received. The reply of the management strengthens the audit view.

The DAC meeting was held on 10/11 December 2019 and directed that record may be verified and extension in the date of completion of PC-I may be taken up with competent authority

Audit recommends implementation of DAC decision under intimation to audit.

(Para No. 01, 2018-19)

2.4.9 Wasteful expenditure due to non-construction of houses – Rs 240.680 million

According to the PC-I for Construction of 16,000 Low Cost Housing Units for Earthquake Affectees of District Awaran & District Kech, Balochistan, the unit cost for 2xrooms house was fixed as Rs 220,000 on Owner Driven Reconstruction (ODR) basis. The payment was planned to be made in three phases / installments as below:

Foundation/plinth Phase-I	Walls upto Roof Phase-II	Completion Phase-III
Advance for plot leveling and foundation 40% of cash grant	Advance for walls upto Roof level as per prescribed safety standards/guidelines 30% of grant	Advance for Construction of roof and finishing 30% of grant & installation of Solar Unit

PMU, HR, Awaran made payment of Rs 1408.00 million to 16,000 earthquake affectees as 40% advance i.e. Rs 88,000 each for plot leveling and foundation under phase-I during 2015-16. Out of these beneficiaries, 15,351 have been paid 2nd installment in Phase-II while 14808 affectees were paid all the three installments for completion of houses.

It was observed that about 649 beneficiaries who received 1st installment in Phase-I during 2015-16 did not turn up for 2nd and 3rd installments till 30.06.2019 and 1192 beneficiaries who received 1st and 2nd instalment during the FY 2017-18 and 2018-19 but did not turn up for 3rd instalment till 30.06.2019. Neither any verification reports as to satisfactory completion nor any action was taken for recovery of paid amount. This state of affairs depicts that these affectees have actually not completed the plot leveling and foundation and the payment already made has gone waste. The necessary detail is given below:

Description	No. of Cases	Amount of Instl. Paid	Amount (Rs)
No. cases to whom Ist instl. Paid and did not turn for second	649	88000	57,112,000
No. cases to whom Ist and 2nd instl. Paid and did not turn for third	1192	154000	183,568,000
Total			240,680,000

This state of affairs shows that the management has weak monitoring controls over the affectees to whom the payment was made. The progress of construction of houses was not checked / verified at each stage and the affectees were not motivated to construct their houses.

The matter was pointed out on 09.10.2019. The management replied that the beneficiaries have been given last chance to complete their work by 30 November 2019 after that legal action would be initiated. The reply of the management is not cogent as neither the action was taken against the defaulters nor any recovery was made except warning on newspaper.

The DAC meeting was held on 10/11 December 2019 which directed that the matter may be taken up with Project Steering Committee and district administration for remedial action.

Audit recommends implantation of DAC decision besides making recovery from the affectees not interested to construct their houses.

(Para No. 03, 2018-19)

2.4.10 Irregular expenditure without PC-I – Rs 125.427 million

According to Para 6.44 of the Manual for development projects provides that the sponsoring agency are required to submit the PC-I to Planning and Development Division within a maximum period of one month after appraisal of the project by the donor agency for processing through the relevant approving authority.

Chief Minister Punjab announced sponsorship for the people of Awaran including internship program for 550 graduates for a period of 3 years and an amount of Rs 396.00 million was released to PMU HRA Awaran in three tranches (Rs 132 million each) during the period 2015-16 to 2017-18.

PMU HRA appointed 550 internees at monthly salary of Rs 20,000 during 2015-16 under the CM Punjab Sponsorship Program for the people of Awaran. An amount of Rs 125,427,500 has been paid to these internees upto 30.06.2019. It was observed that the amount was incurred without approved PC-I as no record i.e. PC-I / concept paper, its approval from competent forum,

criteria for appointment of internees, planned benefits, duration, mechanism of payment etc. was not available in record.

Audit holds that in absence of approved PC-I / concept paper and other record, the expenditure so made is held irregular.

The matter was pointed out on 09.10.2019. The management in its reply provided the concept paper which were not signed by the competent authority.

The DAC meeting was held on 10/11 December 2019 which directed to verify the record regarding non approval of PC-I of the park project.

Audit recommends implementation of DAC decision.

(Para No. 05, 2018-19)

2.4.11 Non recovery of amount from beneficiaries who did not start construction of houses – Rs 51.832 million

According to the PC-I for “Construction of Low Cost Housing Units for Earthquake Affectees of District Awaran & District Kech Balochistan” 16,000 houses were planned to be completed on owner driven reconstruction basis for the earthquake affectees of Awaran. After successful completion of houses, 16000 solar units (complete set) were planned to be distributed to these affectees. As per Sr. No. 12 of PC-I, Implementation Schedule, the commencement date of project was April 2014 with completion period upto September 2017. Further, as per Rule 10(1) of GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

The management PMU, Awaran made payment to the affectees of EQ in district Awaran and kech during Phase-I to start their construction work. The scrutiny of record and as per detail provided by PMU revealed that 589 affectees did not start reconstruction. The management did not make any effort to recover the amount from defaulters. The detail of recovery is as under:

No. of affectees	Instalment received	Amount of recovery
589	88000	51,832,000

Audit is of the view that due to weak internal controls efforts were not made by the management to recover the amount from the affectees who did not complete their houses.

The matter was pointed out on 09.10.2019. The management replied that the beneficiaries have been given last chance to complete their work by 30 November 2019 after that legal action would be initiated. The reply of the management is not cogent as neither the action was taken against the defaulters nor any recovery was made except warning on newspaper.

The DAC meeting was held on 10/11 December 2019 which directed that the matter may be taken up with Project Steering Committee and district administration for remedial action.

Audit recommends implementation of DAC decision besides investigation of the matter against the responsible under intimation to audit.

(Para No. 04, 2018-19)

2.4.12 Irregular payment on account of development work without maintenance of record – Rs 2.926 million

According to Planning and Development Division (Planning Commission) Govt. of Pakistan Notification No. 8(60)WR/PC/2008 dated 12.02.2008, all the Federal, Provincial Departments / Organizations and District Governments were directed to implement revised standard bidding / contract documents prepared by PEC for procurement of Goods, Works and Services.

According to Rule 19 of GFR Vol-I, (i) the terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein. (ii) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into. (iii) Standard forms of contracts should be adopted wherever possible the terms to be subject to adequate prior scrutiny. (v) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the Ministry of Finance.

According to Rule 23(1) of PPRA Rule 2004, that Procuring agencies shall formulate precise and unambiguous bidding documents that shall be made available to the bidders immediately after the publication of the invitation to bid.(2) (g) For competitive bidding, whether open or limited, the bidding documents shall include the bill of quantities.

The management of PMU, Awaran made payment of Rs. 2.926 million to M/s Al Rehman Shahwani vide cheque No. 124447632 dated 24.06.2019 on account of extension of Green Park Awaran during the financial year 2018-19. Audit observed that following record was not available:

- i. Standard bidding documents as prescribed by PEC
- ii. BOQ, detailed estimates and drawings.
- iii. Advertisement in newspaper as well as on BPPRA.
- iv. The measurement book.

Audit is of the view that the payment made without completion of record shows internal control weaknesses on the part of management which resulted into irregular payment.

The matter was pointed out on 09.10.2019. The management replied that advertisement in newspaper, BOQ and MB has been provided whereas the same was not produced during audit.

The DAC meeting was held on 10/11 December 2019 which directed that record may be produced to audit during next audit.

Audit recommends that the matter may be investigated besides fixation of responsibility for non-maintenance / provision of record against the person(s) at fault.

(Para No. 14, 2018-19)

2.4.13 Non-achievement of Planned targets for reconstruction of 16,000 houses and distribution of solar units within Project period

According to the PC-I for “Construction of Low Cost Housing Units for Earthquake Affectees of District Awaran & District Kech Balochistan” 16,000 houses were planned to be completed on owner driven reconstruction basis for

the earthquake affectees of Awaran. After successful completion of houses, 16000 solar units (complete set) were planned to be distributed to these affectees.

As per Sr. No. 12 of PC-I, Implementation Schedule, the commencement date of project was April 2014 with completion period upto September 2017.

It was observed that the planned and approved targets for construction of houses were not achieved despite lapse of considerable time i.e. April-2014 to June-2019. The completion period of the project has already been expired on September-2017. The progress / achievement of targets as on 30.06.2019 is given below:

Work	Planned	Achieved 2017-18	3rd Instl. paid in 2018-19	Balance
Construction of Houses (3 rd installment made)	16,000	14,631	14808	1,001
Solar Home Units	16,000	6,000	0	10,000

The distribution of solar units to remaining 10,000 houses could not be made till 30.06.2019.

Audit is of the view that due to weak monitoring controls the work for construction of houses was not completed within time. Further, inefficiency of the management slowed the process of procurement of solar system which was not completed even lapse of considerable time.

This resulted into inefficiency on the part of management and non-achievement of targets despite lapse of time.

The matter was pointed out on 09.10.2019. The management replied that some of the beneficiaries have been given last chance to complete their work by 30 November 2019 after that legal action would be initiated whereas thirteen thousand solar home units have been procured and distributed. The reply of the management is not cogent as no documentary evidence regarding acknowledgement of solar system and distribution record except 6000 has been provided.

The DAC meeting was held on 10/11 December 2019 which directed that list of beneficiaries receiving solar panel may be provided for verification.

Audit recommends that the matter may be inquired with respect to completion of houses and awaiting receipt of solar system and how many affectees did not complete the houses or leave the houses without completion besides taking action against the person(s) at fault under intimation to audit.

(Para No. 02, 2018-19)

Chapter 3

Environment Protection Agency (EPA), Balochistan

3.1 Introduction of Agency

EPA, Balochistan Quetta was established vide Notification No S.O (O.M) 1 (5) / 2016-S&GAD /936-1025 dated 24-10-2016. and under the administrative control of Secretary Environment GoB Quetta.

It is an attached department of the Ministry of Climate Change and responsible to implement the Balochistan Environmental Protection Act, 2012 in the Balochistan Province. An Act to provide for the protection, conservation, rehabilitation and improvement of environment, for the prevention and control of pollution, and promotion of sustainable development. Environmental Protection Agency also provides all kind of technical assistance to the Ministry of Climate Change for formulation of environment policy and program.

Table-I Audit Profile Environment Protection Agency (EPA), Balochistan

Sr. No.	Description	Total Nos.	Audited	*Expenditure audited FY 2018-19 (Rs in million)	Revenue / Receipts audit FY 2018-19 (Rs in million)
	Formations	33	04	253.287	Nil
	<ul style="list-style-type: none">• Assignment Accounts• SDAs• ETC. (Excluding FAP)	-	-	-	Nil
	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	Nil
	Foreign Aided Project (FAP)	-	-	-	Nil

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 234.799 million were raised in this report during the current audit of PDMA Balochistan. This amount also includes recoveries of Rs 95.926 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table –II Overview of Audit Observations

Sr. No.	Classification	Amount (Rs) in million
1.	HR / Employees related irregularities	27.976
2.	Others	206.823

3.3 Brief comments on the status of compliance with PAC directives

No PAC directives have been issued as this Directorate General conducted the audit of Disaster Management Organizations of Balochistan during the year 2019-20 for the first time. Therefore, no any Audit Reports generated by this office nor discussed in the PAC.

3.4 AUDIT PARAS

HR/Employees related irregularities

3.4.1 Unjustified Expenditure on account of pay and other head of accounts without Functioning of EPA LAB- Rs 13.527 million

The Section 7(b) of the Balochistan Environment Protection Act,2012 states, as arrange for test and analysis of the samples at a certified laboratory.

The department established an Environment Laboratory under the EPA Act 2012 to make Environment Protection Agency more effective and efficient in improving environment of the province. The staff at laboratory consists of one chief analyst, one analyst, one chemist air and one chemist instrumental, two junior analysts and three laboratory assistants. The EPA laboratory was established through JICA. During physical visit of laboratory the following points raised by audit.

- i. No test was conducted after 2006. .
- ii. Most of the Lab items were found out of service / working.
- iii. Pay and Allowances for Rs 13.395 million are being paid to the Lab Employees without doing any Job and non-functional of EPA Lab
- iv. An amount of Rs 0.115 million was paid on POL for Lab Van (GT-210)
- v. Rs 17,000 were also paid on repair of vehicle.
- vi. Lack of skilled staff also adds ineffectiveness of the lab which leads wastage of resources
- vii. Lack of training of the staff observed to run the available equipment upto their capacity.
- viii. Shortage of equipment also observed in the Lab
- ix. Ten tests each year 2016-17, 2017-18 were conducted for Vehicular Emission Tests
- x. Due to inability of Lab the department could not able to judge the environmental impact from different angles.
- xi. Most of the equipment needs replacement or upgrade to meet the new environmental challenges.

The detail is provided in Annexure XI

Audit is of the view that due to weak internal control and poor performance by the department and inefficiency the expenditure was made without functional Lab. This leads unjustified expenditure and the valuable fund gone wasted.

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit needs justification and responsibility may be fixed for non-performance.

(Para No. 05 DG EPA Quetta)

3.4.2 Unjustified Expenditure on account of Pay & Allowances of Contingent Paid Staff - Rs 7.797 million

According to Rule 10 (1) of the GFR Vol-1, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

An amount of Rs 4.726 was expended by DOE Sibi on account of pay and allowances and contingent charges against allocation of Rs 5.922 from 2016-19.

Similarly, an amount of Rs 3.071 million was expended by DOE Naseerabad on account of pay and allowances and contingent charges against allocation of Rs 8.358 from 2016-19.

Audit noted the following observations.

- i. Pay & allowances and contingent expenditure was being drawn without office location / premises and without doing job at their place of posting i.e District Sibi and Naseerabad.
- ii. Attendance register was not maintained.
- iii. An amount of Rs 31,070 and Rs 48,700 were spent on stationery without having offices at Sibi and Naseerabad respectively.
- iv. Vehicle was not allocated to DOE Naseerabad but the driver was available and was drawing pay.

This resulted into unjustified payment on account of Pay and allowances of contingent paid staff. (Rs 4.726 + Rs 3.071). Detail is provided in Annexure XII

Audit is of the view that the expenditure incurred on pay and allowances, contingent charges without having office in Sibi and Neaseerabad Districts is held unjustified.

The matter was pointed out on 24.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter may be inquired, responsibility be fixed on the person(s) at fault besides that payment be stopped.

(Para No. 01 DOE Sibi, 01, DOE Naseerabad)

3.4.3 Irregular Appointments against Prescribed Criteria and Payments of Salaries - Rs 3.266 million

According to Appendix -7 of the Notification No SOR-III(12)133/2016-S&GAD / 2865-2914 Dated 08-11-16 of Balochistan Environmental Protection Agency Subordinate Service (BPS 1 to 15) Service Rules 2016, the qualification of the Environmental Inspector (BPS-11) will be Bachelor Degree at least in Second Division in Marine Science, Agricultural, Forestry, Chemistry, Botany, Zoology, Geology from a recognized University.

Contrary to above, in EPA Balochistan, the appointments against the posts of Environmental Inspector (BPS-11) were made without observing the required qualification and payment of pay amounting to Rs 3.266 million was made since 2016-2019. The detail is as under:

S #	Name	Date of appointment	Qualification	Pay drawn w.e.f. July-16 to June-19	Office Name
1	Shoukat Ali	July 2010	B. Pharmacy	997,654	DG EPA Quetta
2	Jan Mohamamd	July 2011	BSc	1,182,708	DEO Sibi
3	Habib Ahmed	July 2011	B.A	1,085,940	DEO Naseerabad
Total				3,266,302	--

The matter was pointed out on 11/24/18.10.2019 but no reply was received.

No DAC meeting was arranged till finalization of this report despite repeated reminders.

Audit recommends that irregular appointments against required qualification/ criteria and payment of salaries may be investigated besides recovery.

(Para No. 11, EPA Quetta, 02 DEO Sibi, 03 DEO Naseerabad)

Others

3.4.4 Irregular Running of Base Transceivers Station (BTS) without obtaining Environmental NOC & NON Recovery of Rs 77.750 million (Approx.)

According to Rule 15 of the Balochistan Environment Protection Act, 2012, the cellular companies shall obtain environmental approval from the Balochistan EPA before installing Base Transceivers Station (BTS).

Various Cellular Companies (Mobil ink, Fine, Ward, Telenor, and Zinged) were working and had installed BTS (Base Trans Receiver Station) in Balochistan. Audit observed that the following detail was not available on record:

- Number of Towers working and their locations.
- Type and Height of Towers.
- Area of Coverage with Frequency
- Generator Installed
- Solar System Detail
- Demographic survey around the towers / BTS
- Policy for installation of Towers
- NOC / issued / granted detail.
- Notice Issuance detail
- Amount due and recovered along with balance amount.

Audit is of the view that neither approval was obtained for installation of BTS nor due amount was recovered from cellular companies. Thus the environmental damage caused by the installation without EIA could have been minimized within the acceptable limits. The financial loss calculated is as under.

Number of Tests	Fee (Rs)	Total Fee Rs	Office Name
1500	50,000	75,000,000	DG EPA Quetta
25	50,000	1,250,000	DEO Sibi
30	50,000	1,500,000	DEO Naseerabad
	Total	77,750,000	---

The matter was pointed out on 11/24/18.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter may be inquired and amount of NOC involved may be recovered.

(Para No. 03 DG EPA Quetta, 03 DEO Sibbi, 02 DEO Naseerabad)

3.4.5 Irregular Running of Brick Kilns due to non-conducting of IEE & Recovery thereof – Rs 18.500 Million

According to Section 15(1) of the Balochistan Environmental Protection Act, 2012 No proponent of a project of public and private sector shall not commence construction or operation unless he has filed an Initial Environmental Examination with the Government Agency designated by Balochistan Environmental Protection Agency, as the case may be, or, where the project is likely to cause an adverse environmental effects an environmental impact assessment, and has obtained from the Government Agency approval in respect thereof. Further According to section 16 of the Balochistan Environmental Protection Act, 2012 that the proponent of the project shall remit fifty thousand rupees as review fee of an Initial Environmental Examination (IEE) and one hundred thousand as review fee for Environmental Impact Assessment (EIA).

EPA Balochistan Quetta provided information that 350 Brick Kilns are running within the Balochistan Province out of which 230 are running in Quetta Division and vicinity of the city and falls (under the Schedule-1 of the Pakistan Environmental Protection Agency (IEE/AIE) Regulations 2000) these brick kilns neither conducted IEE nor any fee / receipt was deposited into treasury.

Under these circumstances the running of brick kilns is held irregular and audit apprehend that these Brick Kilns are seriously impacting on environment by exhausting huge quantum of pollution in Air. Calculation of Financial Loss is as under.

Sr. No.	Total Number as informed by EP Deptt	NOC Fee	Total Amount	Office Name
1	350	50,000	17,500,000	DG EPA Quetta
2	20	50,000	1,000,000	DOE Sibbi
Total			18,500,000	

Audit is of the view that the department did not make solid efforts to prevent the environment from Air Pollution.

The matter was pointed out on 11/24/18.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that IEE may be conducted and fee/receipt may be deposited in the treasury besides solid legislation.

(Para No. 04 DG EPA Quetta, 04 DOE Sibbi)

3.4.6 Irregular Project Execution Without Conducting IEE/EIA Cost - Rs 7,965.01 million

According to Section 12(1) of the Pakistan Environmental Protection Act 1997 read with Section 15(1) of the Balochistan Environment Protection Act, 2012 No proponent of a project of public and private sector shall commence construction or operation unless he has filed an Initial Environmental Examination with the Government Agency designated by Balochistan Environmental Protection Agency, as the case may be, or, where the project is likely to cause an adverse environmental effects an environmental impact assessment, and has obtained from the Government Agency approval in respect thereof.

A Project " Quetta Water Supply & Environment Improvement" with the cost of Rs 7965.01 million was sanctioned by Government of Pakistan through Finance Division, sponsoring by P&D Planning Commission Islamabad and executed by P&D Department Government of Balochistan (Project Manager Unit QWSEIP) through Contractor M/s National Construction Limited (NCL) and commenced on 11-08-2002.

The Department of Quetta Water Supply & Environment Improvement Project executed the work without (EIA) Environment Impact Assessment which was mandatory. The audit contention was established vide Honorable Protection Tribunal Balochistan Quetta vide show cause No 996 EPT Quetta dated 05-06-08 that the project was executed without obtaining / Conducting IEE/EIA.

Audit is of the view that, non-obtaining / conducting of IEE/EIA is the clear violation of EPA Act and also reflects the lack of cooperation from the government departments (e.g Health, Industries) resulting in environment degradation / pollution.

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that IEE/EIA be conducted besides that the matter may be inquired for its non-conducting.

AIR Para No-1 (DG EPA Quetta 2016-17 to 2018-19)

3.4.7 Non-payment of Administrative Penalty - Rs 4.300 million

According to Section 7(f) of the Balochistan Environmental Protection Act, 2012 The Director General Balochistan EPA or any other Regional officer specifically authorized in this behalf by the Director General shall have the power to impose fine/administrative penalty up to rupees one hundred thousand from case to case basis. Further according to Section 7(i), the fine/administrative penalty shall be recovered as per land revenue act. Sections.

Administrative Penalty @100,000/- was imposed by DG EPA on 43 Scrap Godown Owners vide order No DG(EPA)/3063-6103/2010 Dated 10-08-10. But after lapse of sufficient time neither administrative penalty was recovered nor any progress was intimated. Detail of Penalty is attached as Annexure XIV.

Audit is of the view that due to weak internal control and lack of coordination EPA Department deprived form possible revenue and also the chance of environmental hazardous could not be ruled out.

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends recovery of penalty and its deposit into government treasury.

AIR Para No-06 (DG EPA Quetta 2016-17 to 2018-19)

3.4.8 Irregular Establishment of Housing Schemes without conducting of IEE & Recovery thereof - Rs 3.550 million

According to Section 15(1) of the Balochistan Environmental Protection Act, 2012 No proponent of a project of public and private sector shall commence construction or operation unless he has filed an Initial Environmental Examination with the Government Agency designated by Balochistan Environmental Protection Agency, as the case may be, or, where the project is likely to cause an adverse environmental effects an environmental impact assessment, and has obtained from the Government Agency approval in respect thereof. Further According to section 16 of the Balochistan Environmental Protection Act, 2012 that the proponent of the project shall remit fifty thousand rupees as review fee of an Initial Environmental Examination (IEE) and one hundred thousand as review fee for Environmental Impact Assessment (EIA).

Clause I(1) of the Pakistan Environmental Protection Agency (IEE/AIE) Regulations 2000 states that Housing Schemes which fall under Schedule-1 requires IEE. @ 50,000/- fee.

Audit observed that there are number of legal / illegal Housing Schemes (constructed / under construction). Neither the IEE was conducted which was mandatory nor any fee was deposited into government treasury till date. Further, the Department did not make efforts to conduct the survey from environmental point of view as most of the schemes were declared illegal. The detail is provided in Annexure XV.

Besides EPA neither served/issued any notices in respect of these housing schemes nor the cases were filled in the EPT.

Audit holds that this resulted into loss of Rs 3.350 million (approx.) (Total Number of Illegal Housing Schemes 71 X 50,000/ (IEE) 3,550,000

Audit further holds that due to weak internal control, lack of coordination and poor performance of the department the environmental conditions are badly suffering.

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the matter may be inquired along with conducting of IEE and the fee may also be recovered from the defaulters.

(Para No. 07 DG EPA Quetta)

3.4.9 Irregular Running of Hospital without Obtaining Environmental NOC and Non- Recovery of Fee - Rs 4.400 million

According to Section 19(3) of the BEPA, 2012 the owner or proponent of every premises upon which solid and hazardous hospital waste is produced shall ensure that all hazardous waste whether solid or hospital waste is separated from other waste, and is stored in separate containers pending disposal, in accordance with the requirements of the Balochistan Environmental Protection Agency as set out in regulations, published guidelines or license conditions. Further Section 16(6)(a) (b) provides that Agency shall evaluate each application for a license and shall do the following: a) grant a license if the Balochistan Environmental Protection Agency is satisfied that the applicant has sufficient expertise to undertake the activity in question in accordance with the law and in a manner that will not have significant adverse effects; or b) refuse to grant a license giving reasons for the refusal in writing to the applicant.

A large number of Hospitals in Balochistan were running without obtaining NOC from EPA Deptt for environmental. The detail is provided in Annexure XVII.

Similarly following Hospitals were running without obtaining NOC from EPA Department for Environmental purpose.

Name of Hospital	Detail	Remarks
DHQ	1	Notice Issued
Private Hospitals / Clinics Type Hospital	7	Survey not Completed and Notice also not issued
Loss of Revenue in Shape of NOC Fee	8 X 25,000=200,000	

This resulted into non-collection of NOC fee for Rs 4.400 million (Rs 2.400 + Rs 2.00). Further EPA Department has not any information / detail about the establishment of these hospitals. Audit noted the following further irregularities:

- i. Neither any survey was conducted for exact data (old hospitals and newly established hospital) nor any detail was available.
- ii. Categorization / scheduling process was also not adopted for conducting IEE/EIA/Environment Audit
- iii. IEE/EIA/Environment Audit fees was also not recovered.
- iv. Administrative process not completed within required time.
- v. Lack of Close coordination between QDA/ C&W Department/ Local Government and Health Departments, EPA Deptt could not extract the information regarding registration of Hospitals
- vi. Lack of Strong Monitoring System
- vii. Hospital did not fall under any schedule.

In view of the points stated above audit holds that due to non-compliance of Schedule 1/2, the Environment Department deprived from possible revenue in shape of NOC/ Assessment Fee and the environmental impact could not be monitored.

The matter was pointed out on 11/18.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that a fresh survey may be conducted and under specific categorization / scheduling for IEE/EIA, further the NOC/Assessment fee Rs 2400,000 may also be recovered from hospital owners.

(Para No 08 DG EPA Quetta, 06 DOE Naseerqad)

3.4.10 Irregular Running of Crusher Plants & Rice Mills due to Non-conducting of IEE & Recovery thereof - Rs 1.650 million

According to Section 15(1) of the BEPA, 2012, no proponent of a project of public and private sector shall commence construction or operation unless he has filed an Initial Environmental Examination with the Government Agency designated by Balochistan Environmental Protection Agency, as the case may be, or, where the project is likely to cause an adverse environmental effects an environmental impact assessment, and has obtained from the Government Agency approval in respect thereof. Further According Section 16 provides that the proponent of the project shall remit fifty thousand rupees as review fee of an Initial Environmental Examination (IEE) and one hundred thousand as review fee for Environmental Impact Assessment (EIA)

It has been noticed that 24 Crusher Plants were lying with in the vicinity of Quetta city and falls (under the Schedule-1 of the PEPA (IEE/AIE) Regulations 2000). These Crusher Plants have neither conducted IEE nor fee / receipt was deposited into treasury. This resulted into loss of Rs 1,200,000 due to non-deposit of fee.

Similarly, DOE Naseerabad provided information that 100 number of Rice Mills were running with in the District of Naseerabad out of which 9 Mills have neither conducted IEE nor fee / receipt was deposited into treasury. This resulted into loss of Rs 450,000 to Govt. treasury. (Fee Calculation of Rice Mills 9 X 50,000 / fee)

Audit is of the view that the department did not make solid efforts to prevent the environment from pollution.

The matter was pointed out on 11/18.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that IEE may be conducted without further delay of time besides recovery of the IEE fee.

(Para No. 10 DG EPA Quetta, 4 DOE Naseerabad)

3.4.11 Non-deposit of IEE/EIA Fees - Rs 950,000

According to Section 16 of the Balochistan Environmental Protection Act,2012 that, the project shall remit fifty thousand rupees as review fee of an Initial Environmental Examination (IEE) and one hundred thousand rupees as review for Environmental Impact Assessment. Further According to Section17 of the Balochistan Environmental Protection Act,2012 that the person of Company in Public or Private Sector intend to commence any scheme or project do not falling under schedule 1 and II of regulation to this Act shall remit twenty five thousand rupees as on Environmental Approval Fee to the Balochistan Environmental Protection Agency.

In DG EPA Balochistan Quetta, during the period from 2016-17 to 2018-19, various cases of IEE/EIA neither completed nor remittance was deposited into government treasury for issuance of NOC. The detail is provide in Annexure XVIII.

Audit is of the view that due to lack of coordination between departments the cases were no timely completed resultantly the public exchequer deprived from possible revenue along with non-mitigation environmental risks .

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends recovery of balance amount and its deposit into government treasury without further delay under intimation to audit.

(Para No 12 DG EPA Quetta)

3.4.12 Disposal of Cases in EPT Due to Weak Prosecution

Section 6(1)(k) of the Environment Protection Act 2012 (Function and Powers of Balochistan Environmental Protection Agency), initiate legislation in various sectors of the environment

As per scrutiny of the record of Environmental Court Case on a sample basis for the period of 2016-17 to 2018-19, 89 cases were disposed off in Environmental Protection Tribunal.

Audit is of the view that the large number of cases disposed off due to lack of coordination, poor / weak prosecution and delay prosecution which resulted into depriving of possible fee / revenue and proper implementation of environmental Sections / regulations. Detail of Cases is provided in Annexure XIX.

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that a complete prosecution report may be shared with audit.

(Para No-21 (DG EPA Quetta 2016-17 to 2018-19))

3.4.13 Non-functioning of Balochistan Environment Protection Council

According to sub section (4) of section 3 of Environmental Protection Act the Council shall hold meetings, as and when necessary, but at least one meeting shall be held in a year.

The functions are as under.

- i. Co-ordinate, supervise and support enforcement of the provisions of this Act and the Sections made there under;
- ii. Approve comprehensive environmental policies, action plans and ensure their implementation;
- iii. Approve the Balochistan Quetta Environmental Quality Standards;
- iv. Liaise and co-ordinate with other Provinces and Federal Government, through appropriate inter-provincial forums etc.
- v. Relax or make stringent the application of existing Balochistan Environmental Quality Standards
- vi. Provide guidelines/strategies for the protection environment etc.

The Balochistan Environment Protection Council was established for three years vide No PS (Sec)/398-500 Dated 27-07-17. As per record provided, only (one) 1st meeting was held on 26-11-2018 instead of one in every year. It was further noted that the Council time (3 Years) had been expired which was against the provision of BEPA 2012.

Audit is of the view that due to non- functional of Balochistan Environment Protection Council major issues are being faced by the department due to changing phenomenon of environmentalism and developing/amendments of the guidelines, polices, strategies and other matter remained unattended which suffered the whole working capacity of the department and its efforts to protect environment for betterment of humanity.

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that Balochistan Environment Protection Council may be made functional.

(Para No-22 (DG EPA Quetta 2016-17 to 2018-19)

3.4.14 Improper Maintenance of Register/Record of IEE and EIA Projects and Check List

According to Section 15(7) of the Balochistan Environment Protection Act, 2012 that the, The Government Agency shall maintain separate registers for initial environmental examination and environmental impact assessment projects, which shall contain brief particulars of each project and a summary of decisions taken thereon, and which shall be open to inspection by the public at all reasonable hours and the disclosure of information in such registers shall be subject to the restrictions specified in sub-section (3)subject to the restrictions specified in sub-section (3).

A simple combined register was being maintained in the office of DG EPA Balochistan Quetta for IEE/EIA even not properly verified / signed from Incharge . Further the check list of IEE/EIA was also not on record.

In absence of such check list and proper maintenance of register the environmental activities could not be judged/monitored.

Audit holds that due to improper maintenance of IEE/EIA Registers against the act provision and also creating ambiguities towards compiling of Data for IEE / EIA

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of this report despite repeated reminders.

Audit recommends proper maintenance of IEE/EIA Registers and check list.

(Para No-22 (DG EPA Quetta 2016-17 to 2018-19)

3.4.15 Non-establishment of Balochistan Sustainable Development Fund

According to Section 9(1) of the BEPA 2012, there shall be established in the Province of Balochistan Sustainable Development Fund.

Further according to Section (2) The Balochistan Sustainable Development Fund shall be derived from the following sources, namely:—(a) grants made or loans advanced by the Federal Government or the Provincial Government;(b) aid and assistance, grants, advances, donations and other non-obligatory funds received from foreign governments, national or international agencies, and non-governmental organizations; and(c) contributions from private organizations and other persons.

DG EPA Balochistan Quetta neither established Balochistan Sustainable Development Fund nor formulated its Board after passing of sufficient time.

Audit is of the view that due to non-establishing of BSDF.

- i. Protection, conservation and rehabilitation process will be suffered
- ii. Lose control over population
- iii. Research work may also be suffered
- iv. Environmental targets may be left uncompleted.

The matter was pointed out on 11/24/18.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit needs that the BSDF may be established without further delay of time.

(Para No. 24 DG EPA Quetta, 09 DOE Naseerabad, 8 DOE Sibbi, 2016-17 to 2018-19)

3.4.16 Illegal Running of Dairy Farms / Cattle Sheds /Cattle Farms

According to Section 6(1)(h) of the Functions of the Balochistan Environment Agency , that the EPA establish systems and procedures for surveys, monitoring, measurement, examination, investigation, research, inspection and audit to prevent and control pollution, and to estimate the costs of cleaning up pollution and rehabilitating the environment in various sectors

EPA Balochistan documented 13,398 animals were being retained in Quetta City for Dairy Farm purpose. Audit is of the view that retaining of cattle / cattle forms in city area has badly polluted the environment through

- i. Producing Animal Garbage
- ii. Bad Smell around the vicinity of diary forms / near areas.
- iii. Blockage of Sewerage System due to improper handling of animal garbage
- iv. Voice Pollution.
- v. Animal Borne Dieses

In view of the above point a fresh legislation may be made and the BEPA 2012 may be revised accordingly besides the cattle forms / diary forms may be shifted from city area to suitable location for betterment of environment.

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends compliance of the BEPA Act 2012.

(Para No-25, (DG EPA Quetta 2016-17 to 2018-19)

3.4.17 Non-conducting of Strategic Environmental Assessment (SEA)

According to Section 13(1) of the Balochistan Environmental Protection Act, 2012 that the conditions, methods and procedure according to which the assessment of impact of certain plans and programmes on the environment (hereinafter referred to as: strategic assessment) shall be carried out in order to provide for the environmental protection and improvement of sustainable development through integration of basic principles of environmental protection into the procedure of preparation and adoption of plans and programmes.

Strategic Environmental Assessment (SEA) have to be conducted by EPA Balochistan for improvement of sustainable development in environmental activities, but in violation of the act the same was not conducted. However, upto the date of audit, such environmental assessment was not made which resulted in non-compliance of act.

Audit holds that without assessment, EPA depriving from sustainable development through integration of basic principles of environmental protection into the procedure of preparation and adoption of plans and programmes.

The matter was pointed out on 11/18/24.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that Strategic Environmental Assessment (SEA) may be conducted.

(Para No. 26 DG EPA Quetta, 08 DOE Naseerabad, 09 DOE Sibbi)

3.4.18 Non-establishment of Environment Quality Standards

Section 6(1)(e) of the Balochistan Environmental Protection Act 2012, establish standards for the quality of the ambient air, water and land, by notification in the official Gazette in consultation with the other relevant Government Departments/ Agencies

It has been observed that neither the quality standards were established nor notified by EPA Balochistan in the official gazette

Audit is of the view that due to non-establishment of Quality Standards the environmental activities could not be monitored .

The matter was pointed out on 11.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends to establish standards for the quality of the ambient air, water and land, by notification in the official Gazette.

AIR Para No-27 (DG EPA Quetta 2016-17 to 2018-19)

3.4.19 Non-establishment of Environmental Assessment Advisory committee and Environment Co-ordination Committee

According to Section 5(6) of the BEPA Act, 2012, for assisting the Balochistan Environmental Protection Agency in the discharge of its functions the Government of Balochistan shall establish Advisory Committees for various sectors and appoint as members thereof representatives of the relevant sector, educational institutions and non-governmental organizations. Section 7(iv)(ii) requires to establish an Environmental Co-ordination Committee comprising the Director General as its Chairman and the heads of relevant Government Agencies and such other persons as the Government of Balochistan may appoint as its members to exercise such powers and perform such functions as may be delegated or assigned to it by the Government of Balochistan for carrying out the purposes of this Act and for ensuring inter departmental co-ordination in environmental policies

It has been observed that neither Environment Assessment Advisory Committee nor Environmental Co-ordination Committee were established in violation of rules / instruction *ibid*.

Audit is of the view that due to non-functional of Committees, departmental coordination could not be ensured for making environmental policies.

The matter was pointed out on 11/18.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that the Balochistan Environmental Protection Act may be implemented in true letter and spirit.

(Para No. 28 & 30 DG EPA Quetta, 2016-17 to 2018-19)

3.4.20 Non-monitoring of Air Emission

According to section 7(i)(d)(i(a) of the Balochistan Environmental Protection take samples of any materials, products, articles or substances or of the effluent, wastes or air pollutants being discharged or emitted or of air, water or land in the vicinity of the discharge or emission.

The Air Emission tests have not been conducted by EPA Balochistan, in absence of which monitoring method resulting into non-observing of rule.

The matter was pointed out on 11/18.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that air emission test be conducted.

(Para No-32 (DG EPA Quetta 2016-17 to 2018-19)

3.4.21 Irregular Payment of Rent without Passing of MAP from Municipal Corporation Quetta Rs 3.123 Million

As per Balochistan Finance Manual 2008 Vol-I, Rule 2 the concerned offices in need of private rental buildings shall refer the case to finance department with full justification by furnishing approval of competent authority with regard to establishment of an office in a rental building, number of sanctioned strength of staff, sanctioned budget on account of rent and map of the building.

A building was hired by BEPT for office purpose from Mst Saima Aziz Ur Rehman vide Finance Department Approval No FD.SO(Reg-II)1-19/Environment /2017/80-81 Dated 18-04-17 for the initial period (3) years from 19-04-17 to 18-03-2020 @ 130,000/- P.M.

An amount of Rs 3,123,634 was paid by BEPT to house owner on account of monthly rent but the House MAP was found un passed / unverified from Building Section of Municipal Corporation Quetta. The detail is provided in Annexure XX.

The matter was pointed out on 14.10.2019 but no reply was received.

The DAC meeting was held on 16.12.2019 which directed to obtain a letter from the C&W Committee for MAP approved by the competent authority.

Audit recommends implementation of DAC decision.

(Para No-01 (DG EPT Quetta 2016-17 to 2018-19)

3.4.22 Loss of Government Receipt due to non-monitoring of Vehicular Emission

According to Section 14(1) of the Balochistan Environment Protection Act, 2012 that, no person shall discharge or emit or allow the discharge or emission of any effluent or waste or air pollutant or noise in an amount, concentration or level or is likely to cause, a significant adverse effect on the environment or human health which is in excess of the Environmental Quality Standards or, where applicable, the standards established under sub -clause (ii) of clause (f) of section 6

The monitoring activity of vehicular emission was not carried out by EPA in Quetta, Naseerabad and Sibbi. The data was available in EPA offices regarding Vehicular Omission showing that number of vehicle reflecting emission but neither the activity was conducted nor receipt was collected from the defaulters.

Audit holds that due to weak internal control and ill planning EPA deprived from possible receipt and the clear cut violation act further it may cause harmful for environment.

The matter was pointed out on 11/18/24.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends recovery of the amount involved from defaulters.
(Para No. 29 DG EPA Quetta, 11 DOE Naseerabad, 10 DOE Sibbi, 2016-17 to 2018-19)

Chapter 4

Civil Defence Department, Balochistan

4.1 Introduction of Authority

Civil Defense is an organization of citizens to minimize the effects of action of any enemy. In clear terms it is organized to give service to victims and take action to minimize the damages to human life and property from enemy bombing and land and naval attacks. It aims at restoring quick normalcy in essential services, industrial units and other walks of life after an attack. According to Civil Defence Act 1952 amended in 1996, the definition of Civil Defence is “Civil Defence includes any measures not amounting to actual combat for affording defense against any form of hostile attack by a foreign power for depriving any form of hostile attack by a foreign power of its effects, whether such measures are taken before, during or after the time of attack. It also includes remedial measures against natural and manmade disasters in peace times

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 3.215 million were raised in this report during the current audit of PDMA Balochistan. Summary of the audit observations classified by nature is as under:

Table –II Overview of Audit Observations

S.No.	Classification	Amount in million (Rs)
1.	HR / Employees related irregularities	1.384
2.	Procurement related irregularities	.5994
3.	Others	1.232

4.3 Brief Comments on the Status of Compliance with PAC Directives

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

4.4 AUDIT PARAS

Irregularity & Non Compliance

4.4.1 Concealment of monthly progress of Civil Defence activities Rs 1.384 Million

According to the para 116 of the Guide Book for Deputy Commissioners and Civil Defence Controllers 1987, The Civil Defence Offices have to submit to the Civil Defence Directorate monthly progress reports of their civil defence activities in the form as at Appendix-“28” duly signed by the Controller.

Civil Defence Office Naseerabad expended an amount of Rs 1.387 Million during the financial year 2018-19 but did not submit the monthly progress reports of their Civil Defence activities in the specified form at Appendix-28 of the Guide Book for DCs and Civil Defence controllers 1987.

Non-provision of said reports implies that Civil Defence office Naseerabad did not disclose the performance to DCs and Civil Defence controllers. Detail of expenditure is below:

(Rs in million)

Name of Department	F.Y	Budget Allocated	Expenditure
Civil Defence Officer (Tech) Naseerabad	2018-19	1.387	1.384

Audit holds that concealing the progress from Controller and Director Civil Defence is a serious lapse on the part of management of District Civil Defence offices by.

The matter was pointed out on 22.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that progress report be submitted to the quarter concerned and may also be shared with audit.

(Para No-01 (Civil Defence Office Naseerabad 2016-17 to 2018-19)

4.4.2 Non-issuance of fire safety order by the Controller Civil Defence

Under the provision of rule 9 and 18 (Measure for dealing with outbreak of fire) of the Civil Defence (Special Powers) Rules – 1951, the Provincial government may by order make provision for requiring the owners or occupiers of the premises to take such measures as may be specified.

No such order was issued by the Controller Civil Defence regarding taking preventive measures for dealing with outbreak of fire by the owners or occupiers of the premises. Audit is of the view that due to non-issuance of order by the Controller Civil Defence/Deputy Commissioner, the civil defence authorities has no legal binding on the owners / Managers / occupiers of the premises / properties to take preventive measure for dealing with outbreak of fire.

The matter was pointed out on 22.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that implementation of the above rules in letter and spirit

(Para No-02 (Civil Defence Office Naseerabad 2016-17 to 2018-19)

4.4.3 Irregular Purchase without Inviting of Tender - Rs 599,490

According to Rule 15(1) of the BPR Rules 2014 that, procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules.

Civil Defence Officer Naseerabad paid Rs 599,490 on purchase of Uniforms, Furniture and IT Equipment during 2018-19. It was observed that the purchases were made without inviting of tender detail on print media(newspaper)

Audit holds that due to weak internal control and financial management the expenditure was incurred without observing BPRRA Rules.

Inv No	Dated	Paid to	Items procured	Amount	Work Order No
139	17-06-19	M/s Shah Faisal & Co	Uniforms	199,745	26-CD/DDC/NB 374-78 dated 10-06-19
142	17-06-19		Furniture	200,000	--
133	14-06-19		IT Equipment	100,000	68-CD/DDC/NB 379-381 dated 10-06-19
141	16-06-19		Uniforms	99,745	26-CD/DDC/NB 374-78 dated 10-06-19
Total				599,490	

The matter was pointed out on 22.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that BPRRA Rules may be observed.

(Para No-03, (Civil Defence Office Naseerabad 2016-17 to 2018-19)

4.4.4 Irregular Expenditure on Purchase Beyond the Sanction Power - Rs 599,490

According to Sr No -1 (1) of the Balochistan Delegation of the Financial Power Rules 2008, the Administrative Department have the full power to sanction expenditure Purchase of stores other than Stationary such as Equipment, Plants, Machinery, Spare Parts, other Materials & Purchase of office equipment and their repair (excluding Agriculture & other machinery)

An amount of Rs 599,490 was sanctioned by Deputy Director Civil Defence office Naseerabad which was beyond the sanction power of the DDO concerned. Detail of which is as under:

Inv No	Dated	Paid to	Items procured	Amount	Work Order No	Sanction order No
139	17-06-19	M/s Shah Faisal & Co	Uniforms	199,745	26-CD/DDC/NB 374-78 dated 10-06-19	Nil/DD
142	17-06-19		Furniture	200,000	--	Nil/DD
133	14-06-19		IT	100,000	68-CD/DDC/NB 379-381	Nil/DD

			Equipment		dated 10-06-19	
141	16-06-19		Uniforms	99,745	26-CD/DDC/NB dated 10-06-19	374-78 Nill /DD
Total				599,490		

The matter was pointed out on 22.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report.

Audit needs regularization of the expenditure involved with the sanction of competent authority.

(Para No-04 (DG Civil Defence Office Naseerabad 2016-17 to 2018-19)

4.4.5 Concealment of monthly progress of Civil Defence – Rs 1.232 Million

According to the para 116 of the Guide Book for Deputy Commissioners and Civil Defence Controllers 1987, The Civil Defence Offices have to submit to the Civil Defence Directorate monthly progress reports of their civil defence activities in the form as at Appendix-“28” duly signed by the Controller.

Civil Defence Office Sibi expended an amount of Rs 1.357 Million during the financial 2018-19 but did not submit the monthly progress reports of their Civil Defence activities in the specified form at Appendix-28 of the Guide Book for DCs and Civil Defence controllers 1987.

Non-provision of said reports implies that Civil Defence office did not disclose the performance to DCs and Civil Defence controllers. Detail of expenditure is as under:

(Rs in million)

F.Y	Budget Allocated	Expenditure
2018-19	1.357	1.232

Audit holds that concealing the progress from Controller and Director Civil Defence is a serious lapse on the part of management of District Civil Defence offices.

The matter was pointed out on 24.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit recommends that monthly progress reports of civil defence activities may be submitted to Civil Defence Directorate

(Para No-01 (Civil Defence Office Sibi 2016-17 to 2018-19))

4.4.6 Non-issuance of fire safety order by the Controller Civil Defence

Under the provision of rule 9 and 18 (Measure for dealing with outbreak of fire) of the Civil Defence (Special Powers) Rules – 1951, the Provincial government may by order make provision for requiring the owners or occupiers of the premises to take such measures as may be specified.

It has been observed that no such order was issued by the Controller Civil Defence regarding taking preventive measures for dealing with outbreak of fire by the owners or occupiers of the premises. Audit was of the view that due to non-issuance of order by the Controller Civil Defence/Deputy Commissioner, the civil defence authorities has no legal binding on the owners / Managers / occupiers of the premises / properties to take preventive measure for dealing with outbreak of fire.

The matter was pointed out on 24.10.2019 but no reply was received.

No DAC meeting was held till finalization of the report despite repeated reminders.

Audit needs justification besides implementation of the instruction.

(Para No-02 (Civil Defence Office Sibi 2016-17 to 2018-19))

Annexures

Annexure - I

MFDAC

S. No.	AIR Para No	FY	Name of Formation	Subject
1	9	2016-17 To 2018-19	DG EPA	Doubtful Deposit without Provision of Challans Rs 2.025 Million
2	13	-do-	-do-	Unauthorized Payment of POL& M&R on Official Vehicles Due to Misuse & Recovery of POL & Repair Rs 567,382
3	14	-do-	-do-	Inadmissible Drawl of Utility Allowances & Secretariat Allowance Recovery Rs 619,655
4	15	-do-	-do-	Non-auction of Old Vehicle
5	16	-do-	-do-	Excess Payment of Purchase of Toyota VIGO Rs 200,000
6	17	-do-	-do-	Non-deduction of Conveyance Allowance During Study Leave Rs 137,088
7	18	-do-	-do-	Inadmissible Drawing of Various Allowances Rs 193,393
8	19	-do-	-do-	Exceeding of POL Limits Recovery Thereof Rs 73,535
9	20	-do-	-do-	Non-deduction of Conveyance Allowance Rs 71,424
10	33	-do-	-do-	Physical Verification of Stock and Assets Not Carried Out
11	34	-do-	-do-	Internal Audit not Conducted / Carried Out
12	35	-do-	-do-	Non-accountal of Lab Stock Items
13	36	-do-	-do-	Non-provision / Collection of Data / Record
14	37	-do-	-do-	Execution of Drilling Work Without Obtaining Environmental NOC
15	38	-do-	-do-	Non-provision of the record
16	39	-do-	-do-	Non-maintenance of Attendance Register / Non operation of Bio Metric
17	2	2016-17 To 2018-19	EPQT Quetta	Irregular Expenditure on TA/DA Rs 2.820 Million
18	3	-do-	-do-	Irregular Entries / Transactions Without verification of Cash Book Rs 1.007 Million
19	4	-do-	-do-	Irregular Purchase of Various Items Due to Non-observing of Govt Instructions Rs 522,197
20	5	-do-	-do-	Irregular Award of Contract without observing of Bidding Clause Rs 484,000
21	6	-do-	-do-	Irregular Drawing of POL without Maintenance of Log Book of the Vehicles. Rs 477,582
22	7	-do-	-do-	Irregular Expenditure Without Tendering Rs 356,600
23	8	-do-	-do-	Expenditure on Medical Treatment Without Reference Documents Rs 251,920
24	8	-do-	-do-	Irregular Expenditure on Stationery Without Procurement Plan Rs 151,900
25	10	-do-	-do-	Unjustified Expenditure on R&M of Vehicles Without Maintenance of History Sheet / Repair Register Rs 148,700
26	11	-do-	-do-	Irregular Purchase of IT Equipment through Splitting Up Rs 143,015
27	12	-do-	-do-	Non-deduction of Conveyance Allowance Rs 100,105

28	13	-do-	-do-	Irregular TA/DA Claim without Invitation Rs 78,000
29	14	-do-	-do-	Irregular Purchase of Carpet Without Observing of Govt Instructions Rs 46,332
30	15	-do-	-do-	Non-expeditious Disposal of Complaints or Appeals
31	16	-do-	-do-	Non-provision of Record for Newly Appointed Staff
32	17	-do-	-do-	Non-appointing of Regular Registrar
33	18	-do-	-do-	Disposal of Cases in EPT Due to Weak Prosecution
34	19	-do-	-do-	Internal Audit not Conducted / Carried Out
35	20	-do-	-do-	Physical Verification of Stock and Assets Not Carried Out
36	5	2016-17 to 2018-19	DOE Sibi	Non-surrendering of Budget Rs 332,000
37	6	-do-	-do-	Irregular Running of Hospital without Obtaining Environmental NOC from &O.S No-OS.No.04 Recovery of Fee Rs 275,000
38	7	-do-	-do-	TA/DA Drawn Without Approval of DG Amounting to Rs 59,112
39	12	-do-	-do-	Non- maintenance of Attendance Register / Non operation of Bio Metric System
40	13	-do-	-do-	Physical Verification of Stock and Assets Not Carried Ou
41	14	-do-	-do-	Internal Audit not Conducted / Carried Out
42	5	2016-17 to 2018-19	DO Environment Naseerabad	Non-surrendering of Budget Rs 287,600
43	7	-do-	-do-	Irregular Drawl of TA/DA Without Approval Amounting to Rs 51,640
44	12	-do-	-do-	Internal Audit not Conducted / Carried Out
45	13	-do-	-do-	Non- maintenance of Attendance Register / Non operation of Bio Metric System
46	14	-do-	-do-	Non-posting of Regular Deputy Director
47	5	-do-	Civil Defence Naseerabad	Irregular Purchase of Uniforms through Splitting Up Rs 299,490
48	6	-do-	-do-	Lapse of Funds Rs 250,555
49	7	-do-	-do-	Improper Maintenance of Log Book Rs 130,980
50	8	-do-	-do-	Irregular Expenditure Without Maintenance of History Sheet / Repair Register Rs 80,070
51	9	-do-	-do-	Improper Maintenance of Stock Register Rs 599,490
52	10	-do-	-do-	Internal Audit not Conducted / Carried Out
53	11	-do-	-do-	Physical Verification of Stock and Assets Not Carried Out
54	12	-do-	-do-	Non-maintenance of Budget and Expenditure Statement as prescribed
55	13	-do-	-do-	Excess Expenditure Than Allocated Budget Rs 5,500
56	3	2016-17 To 2018-19	Civil Defence Sibi	Lapse of Funds Rs 402,457
57	4	-do-	-do-	Irregular Expenditure on Purchase Beyond the Sanction Power Rs 397,543
58	5	-do-	-do-	Irregular Purchase without Inviting of Tender on News Papers Rs 397,543
59	6	-do-	-do-	Unjustified Expenditure on Repair of Vehicle Rs 98,820
60	7	-do-	-do-	Irregular Purchase due to Improper Maintenance of Stock Register Rs 49,680
61	8	-do-	-do-	Non-maintenance of Log Book POL Cost Rs 24,270
62	9	-do-	-do-	Physical Verification of Stock and Assets Not Carried Out
63	10	-do-	-do-	Internal Audit not Conducted / Carried Out

64	11	-do-	-do-	Non-maintenance of Budget and Expenditure Statement as prescribed
65	23	2016-17 To 2018-19	PDMA Balochistan	Unjustified payment of TA/DA without completion of record – Rs 963,356
66	24	-do-	-do-	Irregular procurement of Uniform without advertisement in BPR
67	26	-do-	-do-	Unjustified expenditure on entertainment without completion of record – Rs 342,324
68	27	-do-	-do-	Unjustified payment of hotel charges in absence of hotel bill – Rs 272,074
69	28	-do-	-do-	Non formulation of accounts, financial and service rules of PDMA
70	29	-do-	-do-	Non-maintenance of stock register of vehicles
71	30	-do-	-do-	Non-conducting of annual physical verification of assets / store
72	31	-do-	-do-	Non-conducting / Non-functioning of Internal Audit
73	18	2016-17 To 2018-19	PMU AWARAN	Irregular payment on account of TA/DA abroad without NOC from competent authority – Rs 715,072
74	19	-do-	-do-	Irregular payment of advance on A/c of TA/DA and non-adjustment thereof
75	20	-do-	-do-	Irregular expenditure on account of R&M without BPPRA rules – Rs 349,267
76	21	-do-	-do-	Irregular payment of on account of TA/DA to the employees not working in PMU-HRA – Rs 73,960
77	22	-do-	-do-	Irregular payment on account of TA/DA without maintenance of record – Rs48,220
78	23	-do-	-do-	Non-maintenance of stock register and non-conducting of annual physical verification of stock / fixed assets
79	24	-do-	-do-	Non-conducting of Internal Audit

Annexure –II

Name	Cheque No.	Date	Description	Amount
Shar Ahmad Transport Incharge	53001515	28.05.19	Hire of Private Driver	99,000
	53001515	28.05.19	Hire of Private Driver	98,500
	53001529	29.05.19	Hire of Private Driver	91,000
	53001530	29.05.19	Hire of Private Driver	59,000
	53001531	29.05.19	Hire of Private Driver	99,000
Mr. Nida Mohammad Store Incharge, PDMA	53001525	28.05.19	Labour charges	98,400
	53001375	4.1.19	Labour Charges (Loading and Unloading)	420,000
	53001400	19.04.19	-do-	99,200
	53001401	19.04.19	-do-	99,200
	53001402	19.04.19	-do-	97,600
	53001403	19.04.19	-do-	96,000
	53001404	19.04.19	-do-	99,200
	53001405	19.04.19	-do-	96,000
	53001406	19.04.19	-do-	94,400
	53001407	19.04.19	-do-	97,600
	53001408	19.04.19	-do-	98,400
53001409	19.04.19	-do-	97,600	
Total				1,940,100

Annexure-III

Name of Vendor	Cheque No.	Dated	Purpose	Amount (Rs)
M/s Ghazanvi Govt. Contractor	53001445	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001448	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001451	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001454	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001457	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001460	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001463	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001466	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001469	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001472	10.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001487	16.05.19	Transportation	95,675
M/s Ghazanvi Govt. Contractor	53001490	16.05.19	Transportation	59,797
M/s Ghazanvi Govt. Contractor	53001496	28.05.19	Transportation	80,000
M/s Ghazanvi Govt. Contractor	53001499	28.05.19	Transportation	69,913
M/s Ghazanvi Govt. Contractor	53001502	28.05.19	Transportation	80,000
M/s Ghazanvi Govt. Contractor	53001505	28.05.19	Transportation	80,000
M/s Ghazanvi Govt. Contractor	53001508	28.05.19	Transportation	80,000
M/s Ghazanvi Govt. Contractor	53001511	28.05.19	Transportation	80,000
M/s Ghazanvi Govt. Contractor	53001516	28.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001519	28.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001522	28.05.19	Transportation	95,000
M/s Ghazanvi Govt. Contractor	53001532	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025143	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025146	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025149	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025152	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025155	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025158	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025161	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025164	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025167	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025170	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025173	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025176	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025179	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025183	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53025186	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53070493	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53070496	31.05.19	Transportation	98,500
M/s Ghazanvi Govt. Contractor	53070499	31.05.19	Transportation	98,500
M/S Ghaznavi Contractor	53001360	19.12.18	Transportaiton of Relief Goods for Drought areas of Balochistan	1,482,500
M/S Ghaznavi Contractor	53001370	04.01.19	Transportation Charges	1,630,000

M/S Muhammad Jawaid Contractor	53001367	24.12.18	Transportation Charges	1,543,000
M/S Muhammad Jawaid Contractor	53001386	05.03.19	Transportation Charges	4,445,999
Total				12,833,384
Shar Ahmad Transport Incharge	53001515	28.05.19	Hire of Private Driver	99,000
Shar Ahmad Transport Incharge	53001515	28.05.19	-do-	98,500
Shar Ahmad Transport Incharge	53001529	29.05.19	-do-	91,000
Shar Ahmad Transport Incharge	53001530	29.05.19	-do-	59,000
Shar Ahmad Transport Incharge	53001531	29.05.19	-do-	99,000
M/S Ghaznavi Contractor	53001355	17.12.18	-do-	119,000
Total				565,500
Mr. Nida Mohammad Store Incharge, PDMA	53001525	28.05.19	Labour charges	98,400
Mr. Nida Mohammad Store Incharge, PDMA	53001375	04.01.19	Labour Charges (Loading and Unloading)	420,000
-do-	53001400	19.04.19	-do-	99,200
-do-	53001401	19.04.19	-do-	99,200
-do-	53001402	19.04.19	-do-	97,600
-do-	53001403	19.04.19	-do-	96,000
-do-	53001404	19.04.19	-do-	99,200
-do-	53001405	19.04.19	-do-	96,000
-do-	53001406	19.04.19	-do-	94,400
-do-	53001407	19.04.19	-do-	97,600
-do-	53001408	19.04.19	-do-	98,400
-do-	53001409	19.04.19	-do-	97,600
Total				1,493,600
Grand Total				14,892,484

Annexure –IV

a.

Name of Vendor	Description	Date	Cheque No.	Amount (Rs)
M/S Bilal Enterprise	Purchase of Pak flag, Honor board, Monogram for Rescue-1122 building newly constructed	9/25/2018	54124107	92,956
M/S Bilal Enterprise	Purchase of Inauguration Plate and Glass plates, for Rescue-1122 building newly constructed	9/25/2018	54124113	67,860
M/S Bilal Enterprise	Purchase of Monogram size 10 wooden base steel, for Rescue-1122 building newly constructed	9/26/2018	54124019	60,840
MKH Enterprises	Telephone set / Cable Booster and cable configuration for new building PDMA Rescue-1122	10/1/2018	54124041	66,216
MKH Enterprises	color of main gate of newly building PDMA 1122	10/5/2018	54123976	86,250
M/s Lucky & Sons	Inclined Table Stand, Index board for Rescue-1122 building newly constructed	10/25/2018	54123875	64,350
MKH Enterprises	Shifting of Exchange in new building PDMA 1122	10/11/2018	54123989	99,782

MKH Enterprises	MIC Installation in new building PDMA, 1122	10/1/2018	54124038	92,000
M/s Lucky & Sons	Quaid e Azam Portrait, VIP Honor Board Brass Monogram, Special Sign Board with Writing , Podium Re-polishing and new silver Monogram Rescue-1122	10.23.2018	54123870	89,154
M/S Bilal Enterprise	Special Steel Letters 18" PDMA, Rescue-1122	09.26.18	54124016	65,520
M/S Bilal Enterprise	Embroidered Blazer Flags with special stand for DG Office	09.26.2018	54124029	87,750
M/s Lucky & Sons	Embroidered Blazer Flags with special stand for DG Office	10.25.2018	54123878	99,450
M/S Bilal Enterprise	Panaflax of different size in PDMA-Rescue 1122 building	10.23.2018	54123867	93,132
M/s Tayab & Brothers	Photo frame and Pena flex	08.13.2018	52091343	66,690
M/S Bilal Enterprise	Special Ashtry & Dust Bin for PDMA-Rescue 1122 building	09.27.2018	54124033	96,168
M/s Manzil Business Group	Various items for wash room for PDMA-Rescue 1122 building	10.01.2018	54124045	86,122
M/s Earth Enterprises	Cable, thimbles, Nutbolts, Bus Bar (Copper), PDMA-Rescue 1122 building	12.03.2018	55222580	98,395
M/s Earth Enterprises	Exhaust fan, Air Freshener, Dove Soap, Kiwi Big siz Polish, AEF Hair Brush, 989 Italian Hair Brush, Royal Hankies Multi Roll tissue, Moss Adam Hand Wash, Pipa 3play facial tissues, watex towel imported large, bath tub complete set, dustbin large, Ash try imported, Office ring bell high quality PDMA-Rescue 1122 building	10.11.2018	54123984	94,459
M/s Manzil Business Group	Aluminum Window doors, Aluminum Roshan Dan , Glass 228 feet PDMA-Rescue 1122 building	10.22.2018	54123945	98,960
M/s Earth Enterprises	Cable 50mm 4 core, Thimbles 50mm for PDMA-Rescue 1122 building	12.03.2018	55222583	97,720
Total				1,703,774

b. Purchase of IT equipments

Name of Vendor	Items purchased	Cheque No.	Date	Amount (Rs)
M/s Smart Stationers	Color Printer	55472711	22-Jan-19	51,480
M/s Smart Stationers	IT Equipment	57063455	24-Apr-19	99,450
M/s Smart Stationers	LED TV	57063461	24-Apr-19	87,750
M/s Smart Stationers	LED TV	57081051	10-May-19	87,750
M/s Smart Stationers	LED TV	57081067	23-May-19	87,750
M/S Balochistan paper	Fax Machine	58589110	3-Jun-19	31,005
M/S Tayyab & Brothers	Bio Matric Device	58589113	3-Jun-19	21,475
M/s Smart Stationers	Purchase of Laptop	58589132	17-Jun-19	99,500
M/S Tayab & Brothers	HP Printer	58589146	25-Jun-19	85,000
M/S Smart Stationers	IT Equipment	58589173	28-Jun-19	22,815
M/s MKH Enterprises	Printer	54123973	5-Oct-18	87,174
Total				761,149

Annexure V

Sr. No.	Name of Vendor	Number Dages	Cheque No.	Dated	Purpose	Amount (Rs)
1	M/s Javaid Govt. Contractor	12	53001410	09.05.2019	Chicken Biryani	97,440
2	M/s Javaid Govt. Contractor	12	53001413	09.05.2019	Chicken Biryani	97,440
3	M/s Javaid Govt. Contractor		53001416	09.05.2019	Biscuits / Cakes	99,100
4	M/s Balochistan Paper & General order suppliers		53001419	09.05.2019	Biryani Dages	89,320
5	M/s Balochistan Paper & General order suppliers	12	53001422	09.05.2019	Biryani Dages	97,440
6	M/s Javaid Govt. Contractor	12	53001425	10.05.2019	Biryani Dages	97,440
7	M/s Javaid Govt. Contractor	12	53001428	10.05.2019	Biryani Dages	97,440
8	M/s Javaid Govt. Contractor	12	53001431	10.05.2019	Biryani Dages	97,440
9	M/s Javaid Govt. Contractor	12	53001436	10.05.2019	Biryani Dages	97,440
10	M/s Javaid Govt. Contractor	12	53001439	10.05.2019	Biryani Dages	97,440
11	M/s Javaid Govt. Contractor	12	53001442	10.05.2019	Biryani Dages	97,440
12	M/s Javaid Govt. Contractor	12	53001475	10.05.2019	Biryani Dages	97,440
13	M/s Javaid Govt. Contractor	12	53001481	16.05.2019	Biryani Dages	97,440
14	M/s Javaid Govt. Contractor	1	53001484	16.05.2019	Biryani Dages	8,120
15	M/s Javaid Govt. Contractor	12	53001493	20.05.2019	Biryani Dages	97,440
16	M/s Javaid Govt. Contractor		53001526	29.05.2019	Biscuits / Cakes	98,150
Total						1,365,820

Annexure VI

S.No.	Onweship of vehicles	Vehicle No	Dated	Amount	Particulars
1	Govt	QAK-2527	8/12/2019	-	Quetta to Kharan
2	Govt	QAK-2528	8/12/2018	-	Quetta to Kharan
3	Govt	QBA-520	8/12/2018	-	Quetta to Kharan
4	Govt	QAK-2733	8/12/2018	-	Quetta to Kharan
5	Hired	CA-687	8/12/2018	87,500	Quetta to Kharan
6	Govt	QAK-2734	8/12/2018	-	Quetta to Kharan
7	Govt	QAK-2521	8/12/2018	-	Quetta to washuk
8	Govt	GAK-2520	8/12/2018	-	Quetta to washuk
9	Govt	QAK-2732	8/12/2018	-	Quetta to washuk
10	Govt	GAK-2737	8/12/2018	-	Quetta to washuk
11	Govt	QAK-2523	8/12/2018	-	Quetta to washuk
12	Hired	TKJ-977	8/12/2018	94,500	Quetta to washuk
13	Govt	QAK-2521	10/12/2019	-	Quetta to washuk
14	Govt	GAK-2733	8/12/2018	-	Quetta to washuk
15	Govt	GAK-2735	8/12/2018	-	Quetta to washuk
16	Govt	QAK-2732	11/12/2019	-	Quetta to washuk
17	Govt	QAK-2520	11/12/2019	-	Quetta to washuk
18	Govt	QAK-2528	11/12/2019	-	Quetta to washuk
19	hired	LIT-4346	11/12/2018	94,500	Quetta to washuk

20	hired	LIT-4643	11/12/2018	94,500	Quetta to washuk
21	Govt	QAK-2734	11/12/2018	-	Quetta to washuk
22	Govt	GBA-519	11/12/2018	-	Quetta to washuk
23	Govt	GBA-520	11/12/2018	-	Quetta to washuk
24	Govt	QAK-2735	8/12/2019	-	Quetta to Noshaki
25	Govt	QAK-2730	8/12/2019	-	Quetta to Noshaki
26	Govt	QAK-2738	8/12/2019	-	Quetta to Noshaki
27	Govt	QAK-2528	8/12/2019	-	Quetta to Noshaki
28	hired	TKY011	8/12/2019	68,000	Quetta to Noshaki
29	Hired	TKR-386	8/12/2018	95,000	Quetta to Noshaki
30	Hired	TKR-386	8/12/2018	68,500	Quetta to Noshaki
31	Govt	QAK-2527	11/12/2018	-	Quetta to Noshaki
32	Govt	QAK-2731	11/12/2018	-	Quetta to Noshaki
33	Govt	QAK-2733	11/12/2018	-	
34	Hired	TKY-294	9/12/2018	85,000	Quetta to Chagi
35	Hired	JKA-877	9/12/2018	87,500	Quetta to Barkhan
36	Hired	...	12/12/2018	90,000	Quetta to Barkhan
37	Hired	...	12/12/2018	90,000	Quetta to Barkhan
38	Hired	...	12/12/2018	90,000	Quetta to Barkhan
39	Hired	...	12/12/2018	90,000	Quetta to Barkhan
40	Govt	QAK-2528	12/12/2018	-	Quetta to Barkhan
41	Govt	QAK-2739	12/12/2018	-	Quetta to Barkhan
42	Govt	QAK-2527	12/12/2018	-	Quetta to Barkhan
43	Govt	QAK-2528	12/12/2018	-	Quetta to Barkhan
44	Govt	QAK-2736	12/12/2018	-	Quetta to Barkhan
45	Govt	QAK-2730	12/12/2018	-	Quetta to Barkhan
46	Govt	QAK-2738	12/12/2018	-	Quetta to Barkhan
47	Govt	QAK-2735	12/12/2018	-	Quetta to Barkhan
48	Govt	QAK-522	12/12/2018	-	Quetta to Barkhan
49	Govt	QAK-2524	12/12/2018	-	Quetta to Barkhan
50	Govt	QAK-2731	12/12/2018	-	Quetta to Barkhan
51	Govt	QAK-2737	12/12/2018	-	Quetta to Barkhan
52	Govt	QAK-2523	12/12/2018	-	Quetta to Barkhan
53	Hired	...	15/12/2018	85,000	Quetta To Jhal magsi
54	Hired	...	15/12/2018	85,000	Quetta To Jhal magsi
55	Govt	QBA-519	15/12/2018	-	Quetta To Jhal magsi
56	Govt	QAK-2528	15/12/2018	-	Quetta To Jhal magsi
57	Govt	QAK-2735	15/12/2018	-	Quetta To Jhal magsi
58	Govt	QAK-520	15/12/2018	-	Quetta To Jhal magsi
59	Govt	QAK-2519	15/12/2018	-	Quetta To Jhal magsi
60	Govt	QAK-2521	15/12/2018	-	Quetta To Jhal magsi
61	Hired		15/12/2018	65,000	Quetta Qila Abdullah
62	Govt	QAK-2731	15/12/2018	-	Quetta Qila Abdullah
63	Govt	QAK-2733	15/12/2018	-	Quetta Qila Abdullah
64	Govt	QAK-2736	15/12/2018	-	Quetta Qila Abdullah
65	Govt	QAK-2738	15/12/2018	-	Quetta Qila Abdullah
66	Govt	QBA-522	15/12/2018	-	Quetta Qila Abdullah
67	Govt	QAK-2739	15/12/2018	-	Quetta Qila Abdullah
68	Govt	QAK-2530	15/12/2018	-	Quetta Qila Abdullah

69	Govt	QAK-2523	15/12/2018	-	Quetta Qila Abdullah
70	Govt	QAK-2737	15/12/2018	-	Quetta Qila Abdullah
71	Govt	QBA-520	16/12/2019	-	Quetta to Zhob
72	Govt	QAK-2732	16/12/2018	-	Quetta to Zhob
73	Govt	X-68-5173	16/12/2018	-	Quetta to Zhob
74	Govt	QAK-2520	16/12/2018	-	Quetta to Zhob
75	Govt	QAK-2519	16/12/2018	-	Quetta to Zhob
76	Govt	QAK-2734	16/12/2018	-	Quetta to Zhob
77	Hired	...	16/12/2018	80,000	Quetta to Zhob
78	Hired	TKM-868	13/12/2018	98,500	Quetta to Turbat
79	Hired	TKJ-977	13/12/2018	98,500	Quetta to Turbat
80	Hired	TKX-345	13/12/2018	98,500	Quetta to Turbat
81	Hired	TKG-911	13/12/2018	98,500	Quetta to Turbat
82	Hired	TKX-156	14/12/2018	98,500	Quetta to Turbat
83	Hired	C-2332	14/12/2018	98,500	Quetta to Turbat
84	Hired	TKC-147	14/12/2018	98,500	Quetta to Turbat
85	Hired	ZBT-3598	14/12/2018	98,500	Quetta to Turbat
86	Hired	JU-0587	15/12/2018	98,500	Quetta to Turbat
87	Hired	...	16/12/2018	98,500	Quetta to Turbat
88	Hired	...	16/12/2018	98,500	Quetta to Turbat
89	Hired	...	16/12/2018	98,500	Quetta to Turbat
90	Hired	...	16/12/2018	98,500	Quetta to Turbat
91	Hired	...	16/12/2018	98,500	Quetta to Turbat
92	Hired	...	16/12/2018	98,500	Quetta to Turbat
93	Hired	...	16/12/2018	98,500	Quetta to Turbat
94	Hired	...	16/12/2018	98,500	Quetta to Turbat
95	Hired	TKG-776	20/12/2018	80,000	Quetta to Naseerabad
96	Hired	TLA-403	20/12/2018	80,000	Quetta to Naseerabad
97	Hired	TKG-334	1/1/2019	80,000	Quetta to Naseerabad
98	Govt	QAK-2520	20/12/2018	-	Quetta to Naseerabad
99	Govt	QAK-2527	20/12/2018	-	Quetta to Naseerabad
100	Govt	QAK-2528	20/12/2018	-	Quetta to Naseerabad
101	Govt	QAK-2529	20/12/2018	-	Quetta to Naseerabad
102	Govt	QAK-2734	20/12/2018	-	Quetta to Naseerabad
103	Govt	QAK-2736	20/12/2018	-	Quetta to Naseerabad
104	Govt	QAK-2738	20/12/2018	-	Quetta to Naseerabad
105	Govt	QAK-2739	20/12/2018	-	Quetta to Naseerabad
106	Govt	QAK-2731	20/12/2018	-	Quetta to Naseerabad
107	Govt	QAK-2733	20/12/2018	-	Quetta to Naseerabad
108	Govt	QAK-2524	20/12/2018	-	Quetta to Naseerabad
109	Govt	QBA-519	20/12/2018	-	Quetta to Naseerabad
110	Govt	QBA-522	20/12/2018	-	Quetta to Naseerabad
111	Govt	QAK-2523	20/12/2018	-	Quetta to Naseerabad
112	Hired	TKF-270	20/12/2018	90,000	Quetta to Punjghor
113	Hired	TKG-400	20/12/2018	90,000	Quetta to Punjghor
114	Hired	TUK-739	20/12/2018	90,000	Quetta to Punjghor
115	Govt	QAK-2529	20/12/2018	-	Quetta to Punjghor
116	Govt	QBA-522	20/12/2018	-	Quetta to Punjghor
117	Govt	QAK-2521	20/12/2018	-	Quetta to Punjghor

118	Govt	QBA-520	20/12/2018	-	Quetta to Punjghor
119	Govt	QAK-2524	20/12/2018	-	Quetta to Punjghor
120	Govt	QAK-2523	20/12/2018	-	Quetta to Punjghor
121	Govt	QAK-2528	20/12/2018	-	Quetta to Punjghor
122	Govt	QAK-2527	20/12/2018	-	Quetta to Punjghor
123	Govt	QAK-2736	20/12/2018	-	Quetta to Punjghor
124	Govt	QAK-2737	20/12/2018	-	Quetta to Punjghor
125	Govt	QAK-2738	20/12/2018	-	Quetta to Punjghor
126	Govt	QAK-2735	20/12/2018	-	Quetta to Punjghor
127	Govt	QAK-2734	20/12/2018	-	Quetta to Punjghor
128	Govt	X-68-5173	20/12/2018	-	Quetta to Punjghor
129	Govt	QAK-2526	20/12/2018	-	Quetta to Punjghor
130	Govt	QAK-2520	20/12/2018	-	Quetta to Punjghor
131	Govt	QAK-2530	20/12/2018	-	Quetta to Punjghor
132	Govt	QAK-2731	22/12/2018	-	Quetta to Punjghor
133	Govt	QAK-2733	20/12/2018	-	Quetta to Punjghor
134	Govt	QAK-2521	20/12/2018	-	Quetta to Punjghor
135	Govt	QAK-2523	20/12/2018	-	Quetta to Punjghor
136	Govt	QAK-2732	22/12/2018	-	Quetta to Punjghor
137	Govt	QAK-2733	22/12/2018	-	Quetta to Punjghor
138	Govt	QAK-2528	22/12/2018	-	Quetta to Punjghor
139	Govt	QAK-2737	22/12/2018	-	Quetta to Punjghor
140	Govt	QAK-2736	22/12/2018	-	Quetta to Punjghor
141	Govt	QAK-2521	22/12/2018	-	Quetta to Punjghor
142	Govt	QAK-2738	22/12/2018	-	Quetta to Punjghor
143	Govt	QAK-2521	22/12/2018	-	Quetta to Punjghor
144	Govt	QBA-519	22/12/2018	-	Quetta to Punjghor
145	Govt	QBA-522	22/12/2018	-	Quetta to Punjghor
146	Govt	QAK-2735	22/12/2018	-	Quetta to Punjghor
147	Govt	QAK-2520	22/12/2018	-	Quetta to Punjghor
148	Govt	QAK-2521	24/12/2018	-	Quetta to Jhal Magsi
149	Hired	TLD-202	27/12/2018	65,000	Quetta to Sibi
150	Hired	TLG-620	27/12/2018	65,000	Quetta to Sibi
151	Govt	QAK-2520	27/12/2018	-	Quetta to Sibi
152	Govt	QAK-2739	27/12/2018	-	Quetta to Sibi
153	Govt	QAK-2521	27/12/2018	-	Quetta to Sibi
154	Govt	QAK-2731	27/12/2018	-	Quetta to Sibi
155	Govt	QAK-2732	27/12/2018	-	Quetta to Sibi
156	Govt	QAK-2733	27/12/2018	-	Quetta to Sibi
157	Govt	QAK-2527	27/12/2018	-	Quetta to Sibi
158	Govt	QAK 2734	27/12/2018	-	Quetta to Sibi
159	Govt	X-68-5173	27/12/2018	-	Quetta to Sibi
160	Govt	QAK-2519	27/12/2018	-	Quetta to Sibi
161	Govt	QAK-2526	27/12/2018	-	Quetta to Sibi
162	Govt	QAK-2735	27/12/2018	-	Quetta to Sibi
163	Govt	QAK-2738	27/12/2018	-	Quetta to Sibi
164	Govt	QAK-2737	27/12/2018	-	Quetta to Sibi
165	Govt	Qak-2523	27/12/2018	-	Quetta to Sibi
166	Govt	QAK-2524	27/12/2018	-	Quetta to Sibi

167	Govt	QAK-2421	27/12/2018	-	Quetta to Sibi
168	Govt	QAK-2520	27/12/2018	-	Quetta to Sibi
169	Govt	QBA-520	27/12/2018	-	Quetta to Sibi
170	Govt	QAK-2528	27/12/2018	-	Quetta to Sibi
171	Govt	QBA-519	27/12/2018	-	Quetta to Sibi
172	Govt	QAK-2731	27/12/2018	-	Quetta to Sibi
173	Govt	QAK-2530	27/12/2018	-	Quetta to Sibi
174	Govt	QAK-2530	1/1/2019	-	Quetta to Naseerabad
175	Govt	QAK-2528	1/1/2019	-	Quetta to Naseerabad
176	Hired	TLG-909	1/1/2019	85,000	Quetta to Chagi
177	Govt	QAK-2528	1/1/2019	-	Quetta to Noshaki
178	Hired	TLK-211	2/1/2019	99,000	Quetta to Gawadar
179	Hired	TKR-180	2/1/2019	99,000	Quetta to Gawadar
180	Govt	QAK-2732	2/1/2019	-	Quetta to Gawadar
181	Govt	QAK-2734	2/1/2019	-	Quetta to Gawadar
182	Govt	QAK-2524	2/1/2019	-	Quetta to Turbat
183	Govt	QAK-2527	2/1/2019	-	Quetta to Turbat
184	Govt	QAK-2521	2/1/2019	-	Quetta to Turbat
185	Govt	QAK-2519	2/1/2019	-	Quetta to Turbat
186	Govt	QAK-2522	2/1/2019	-	Quetta to Punjghor
187	Govt	QAK-2533	2/1/2019	-	Quetta to Punjghor
188	Govt	QAK-2520	2/1/2019	-	Quetta to Punjghor
189	Hired	TLA-330	3/1/2019	85,000	Quetta to Khuzdar
190	Hired	TKJ-623	3/1/2019	85,000	Quetta to Khuzdar
191	Hired	LRT-5752	3/1/2019	85,000	Quetta to Khuzdar
192	Govt	QAK-2737	3/1/2019	-	Quetta to Khuzdar
193	Govt	QAK-2529	3/1/2019	-	Quetta to Khuzdar
194	Govt	QBA-522	3/1/2019	-	Quetta to Khuzdar
195	Govt	QBA-520	3/1/2019	-	Quetta to Khuzdar
196	Govt	QBA-519	3/1/2019	-	Quetta to Khuzdar
197	Govt	QAK-2738	3/1/2019	-	Quetta to Khuzdar
198	Govt	QAK-2730	3/1/2019	-	Quetta to Khuzdar
199	Govt	QAK-2736	3/1/2019	-	Quetta to Khuzdar
200	Govt	QAK-2735	3/1/2019	-	Quetta to Khuzdar
201	Govt	QAK-2529	3/1/2019	-	Quetta to Khuzdar
202	Govt	QBA-519	3/1/2019	-	Quetta to Khuzdar
203	Govt	QAK-2528	3/1/2019	-	Quetta to Khuzdar
204	Govt	QAK-2524	3/1/2019	-	Quetta to Sibi
205	Govt	QAK-2526	3/1/2019	-	Quetta to Khuzdar
206	Hired	TKL-319	25/02/2019	95,000	Quetta to Lasbela
207	Hired	P-7720	27/02/2019	95,000	Quetta to Lasbela
208	Hired	AST-497	5/3/2019	95,000	Quetta to Lasbela
Total				4,587,500	

Annxure- VII

S#	Name of Vendor	Vehicle No	Bill No	Dated	Cheque No	Dated	Amount
1	M/s Ghaznavi Contractor	QAL-28	228	30-04-2019	52091204	30.05.2018	99,500
2	M/s Tayyab Brother	QBA-1086	15	13-06-2018	52091291	18.07.2018	38,528
3		QBA-0144	16	14-06-2018	52091282	13.07.2018	30,880
4		QAM-10	19	13-07-2018	52091346	13.08.2018	83,000
5		QAY-1409	18	12-07-2018	--	--	99,450
6		QAX-1991	20	13-07-2018	--	--	68,700
7	M/s Ghaznavi Contractor	QBA-0151	297	30-07-2017	54132407	06.09.2018	65,500
8		QBA-0147	296	31-07-2018	54124096	24.09.2018	57,000
9	M/s Tayyab Brother	QAM-7	21	02-08-2018	54124076	06.09.2018	83,300
10		Revo-3	28	03-09-2018	--	--	45,600
11		QBA-0145	23	06-08-2018	--	--	34,100
12		QAY-1407	29	06-09-2019	54124092	24.09.2018	52,500
13		QBA-0144	33	01-01-2018	54123995	11.02.2018	28,565
14	Lucy & Sons	QAX-4652	119	10-10-2018	--	--	33,050
15	M/s Tayyab Brother	QAY-1228	34	15-10-2018	54123949	23.10.2018	46,744
16		QAY-1406	35	16-10-2018	54123953	20.10.2018	34,600
17	M/s Lucky & Son	QAY-1305	120	16-10-2018	54123961	23.10.2018	89,000
18	M/s Ghaznavi Contractor	AFR-Revo-2	306	25-10-2018	--	--	21,600
19		QBA-0145	307	25-10-2018	--	--	36,000
Amount Total							1,047,617

Annexure VIII

Sr. No.	Vehicle No	Month	POL drawn	Cheque No.	Amount	Remarks
1	QAD-5219	July-.18	270	55222610	38,289	Log book not provided
2	QBA-137	July-.18	200	55222610	22,700	Wrong entries in log book
3	QAY-1408	July-.18	130	55222610	16,441	Log book not provided
4	QAZ-3	July-.18	160	55222610	25,634	Wrong entries in log book and no entry in log book
5	QBA-1630	July-.18	150	55222610	14,482	Log book not provided
6	AFR-02	July-.18	250	55222610	28,925	Log book not provided
7	AFR-01	July-.18	170	55222610	20,395	Log book not provided
8	AFR-04	Aug.-18	150	55472552	23,145	Log book not provided
9	AFR-05	Aug.-18	90	55472552	17,185	Log book not provided
10	QBA-144	Aug.-18	120	55472552	14,444	No entry regarding drawn of POL.
11	QBA-148	Aug.-18	120	55472552	14,394	Log book not provided
12	QBA-143	Aug.-18	120	55472552	13,620	Log book not provided
13	QAY-317	Aug.-18	120	55472552	13,654	Log book not provided
14	QAX-1991	Aug.-18	90	55472552	10,783	Log book not provided
15	QAY-1406	Aug.-18	100	55472552	19,170	Log book not provided
16	QAL-7350	Aug.-18	150	55472552	17,025	Log book not provided
17	QAZ-3	Aug.-18	150	55472552	23,995	Wrong entries in log book with respect to date.
18	QAM-10	Aug.-18	150	55472552	23,995	No entry regarding drawn of POL
19	QAW-3306	Aug.-18	120	55472552	13,654	No entry and cutting in log book
20	QAD-5219	Aug.-18	320	55472552	36,620	Log book not provided
21	AFR-1	Oct.-18	180	55222568	20,678	Log book not provided
22	AFR-2	Oct.-18	200	55222568	28,290	Log book not provided
23	AFR-4	Oct.-18	150	55222568	24,235	Log book not provided
24	QAY-1305	Oct.-18	120	55222568	14,052	Log book not provided
25	QBA-1630	Oct.-18	120	55222568	14,856	Log book not provided
26	QBA-137	Oct.-18	120	55222568	19,072	No entry regarding drawn of POL.
27	QAL-28	Oct.-18	130	55222568	20,143	Log book not provided
28	QAD-5219	Oct.-18	320	55222568	50,462	Log book not provided
29	QAU-2029	Oct.-18	60	55222568	18,370	Log book not provided
30	QBA-146	Nov.-18	120	55222568	14,917	Log book not provided
31	QAM-7	Nov.-18	155	55222568	26,627	Log book not provided
32	QAD-5219	Nov.-18	350	55222568	42,390	Wrong entries in log book regarding POL.
33	QBA-2533	Nov.-18	170	55222568	28,588	Wrong entries in log book with respect to date.
34	QBA-2536	Nov.-18	200	55222568	25,280	Log book not provided
35	QBA-2535	Nov.-18	150	55222568	18,210	Log book not provided
36	QBA-2536	Nov.-18	120	55222568	21,018	No entry regarding drawn of POL
37	QBA-144	Nov.-18	150	55222568	21,894	No entry regarding drawn

38	QBA-1631	Nov.-18	90	55222568	13,770	Log book not provided
39	QAY-317	Nov.-18	150	55222568	14,734	Log book not provided
40	QBA-1628	Nov.-18	70	55222568	10,756	Log book not provided
41	QBA-137	Nov.-18	120	55222568	14,658	Log book not provided
42	QBA-2535	Feb.-19	200	58589165	28,100	Wrong entries in log book regarding drawn of POL and no entry drawn of POL
43	QBA-2536	Feb.-19	200	58589165	29,400	No entry regarding drawn of POL.
44	QBA-2534	Feb.-19	169	58589165	26,276	No entry regarding drawn of POL.
45	QBA-144	Feb.-19	150	58589165	13,620	Wrong entries in log book regarding drawn of POL
46	QBA-137	Feb.-19	60	58589165	14,750	No entry regarding drawn of POL.
47	QAM-7	Feb.-19	130	58589165	20,596	No entry regarding drawn of POL.
48	QAD-5219	Feb.-19	350	58589165	48,750	No entry regarding drawn of POL.
49	QAY-1305	Feb.-19	185	58589165	27,242	Log book not provided
50	QAY-1406	Feb.-19	151	58589165	22,109	Log book not provided
51	QBA-136	Feb.-19	145	58589165	21,614	Log book not provided
Total					1,125,007	

Annexure – IX

(Period of Internship February 2018 to July 2018)

Sr. No.	Name	CNIC	Internee	Date	cheque No	Amount (Rs)
1	Abdul Majid	51102-9537807-3	Student	8/1/1918	66719036	120,000
2	Akthar Hassan	51101-6383916-9	Student	8/1/1918	66719056	120,000
3	Ali Nawaz	51102-5351752-1	Student	8/1/1918	66719060	120,000
4	Amir Khan	51102-6939654-1	Student	8/1/1918	66719063	120,000
5	Arshid Akram Sajdi	51102-3648995-3	Student	8/1/1918	66719066	120,000
6	Asif Ali	51101-8598993-9	Student	8/1/1918	66719068	120,000
7	Asif Hassan	51101-4663380-1	Student	8/1/1918	66719070	120,000
8	Babar Ali	51101-3825663-3	Student	8/1/1918	66719078	120,000
9	Chakar Khan	54401-6798777-9	Student	8/1/1918	66719088	120,000
10	Din Mohammad	51101-3413158-3	Student	8/1/1918	66719090	120,000
11	Enayatullah	51102-7555708-1	Student	8/1/1918	66719093	120,000
12	Enayatullah	51102-0282536-3	Student	8/1/1918	66719094	120,000
13	Fareed Akbar	51102-4711481-7	Student	8/1/1918	66719101	120,000
14	Fareed Taj	51101-6886468-3	Student	8/1/1918	66719102	120,000
15	Farhad Aslam	51102-4768107-7	Student	8/1/1918	66719103	120,000
16	Fida Noor	51102-4211011-9	Student	8/1/1918	66719108	120,000
17	Hamid Ali	51101-1198378-1	Student	8/1/1918	66719123	120,000
18	Hina Sadiq	54401-5775104-4	Student	8/1/1918	66719129	120,000
19	Imtayaz Ali	51101-8107195-5	Student	8/1/1918	66719136	120,000

20	Ishfaq Ahmed	51102-3928231-3	Student	8/1/1918	66719138	120,000
21	Javid Ali	51101-4921785-9	Student	8/1/1918	66719142	120,000
22	Kamran Razaq	51102-2000854-5	Student	8/1/1918	66719145	120,000
23	Meher Ullah	51102-0236222-9	Student	8/1/1918	66719164	120,000
24	Mohammad Alim	51101-0728529-9	Student	8/1/1918	66719170	120,000
25	Mohammad Azum	51101-6802975-1	Student	8/1/1918	66719172	120,000
26	Mohammad Bakhsh	51101-8463440-9	Student	8/1/1918	66719174	120,000
27	Mohammad Hayat	51102-4658304-3	Student	8/1/1918	66719176	120,000
28	Mohammad Hifaz	51102-1505083-9	Student	8/1/1918	66719177	120,000
29	Mohammad Jan	51101-6049052-3	Student	8/1/1918	66719180	120,000
30	Mohammad Riaz	51101-3155571-9	Student	8/1/1918	66719183	120,000
31	Mohammad Salim	51101-6951571-7	Student	8/1/1918	66719184	120,000
32	Mohammad Shoiab	51103-2304060-3	Student	8/1/1918	66719185	120,000
33	Muhammad Asim	51102-3443615-3	Student	8/1/1918	66719194	120,000
34	Muhammad Hassan	51101-9412167-5	Student	8/1/1918	66719196	120,000
35	Mumtaz Ahmed	51401-6579010-9	Student	8/1/1918	66719205	120,000
36	Munsib Ali	51102-4532503-3	Student	8/1/1918	66719208	120,000
37	Naeem Ahmed	51101-5762420-9	Student	8/1/1918	66719214	120,000
38	Naseem Ahmed	42301-6619835-3	Student	8/1/1918	66719219	120,000
39	Nawaz Ahmed	51101-2709720-7	Student	8/1/1918	66719227	120,000
40	Niaz	51102-7858573-5	Student	8/1/1918	66719232	120,000
41	Nizam Ali	51101-6858948-9	Student	8/1/1918	66719235	120,000
42	Noor Jan	54401-8285742-9	Student	8/1/1918	66719236	120,000
43	Rahim Gohram	54401-4904086-9	Student	8/1/1918	66719254	120,000
44	Rakhshida Naz	51401-7081440-4	Student	8/1/1918	66719256	120,000
45	Rokya Bibi	51102-0892245-8	Student	8/1/1918	66719265	120,000
46	Sadam Hussain	51103-8320339-9	Student	8/1/1918	66719268	120,000
47	Saeeda Kamal	51102-5056409-4	Student	8/1/1918	66719272	120,000
48	Sageer Aslam	51102-7851608-5	Student	8/1/1918	66719273	120,000
49	Salal Gul	51102-4010889-1	Student	8/1/1918	66719279	120,000
50	Sameer Ahmed	51102-7991803-3	Student	8/1/1918	66719281	120,000
51	Shah Gul	51101-5523999-0	Student	8/1/1918	66719292	120,000
52	Shakeel Ahmed	51102-4438105-5	Student	8/1/1918	66719297	120,000
53	Shakir Iqbal	51102-1064308-3	Student	8/1/1918	66719301	120,000
54	Sher Dil	51101-0885814-5	Student	8/1/1918	66719308	120,000
55	Siraj Ahmed	51102-4201416-9	Student	8/1/1918	66719313	120,000
56	Waheed Ahmed	51104-0341736-9	Student	8/1/1918	66719324	120,000
57	Waqar	51503-5405456-5	Student	8/1/1918	66719327	120,000
58	Wazeer Ahmed	51101-9245351-1	Student	8/1/1918	66719334	120,000
59	Zafeer Ahmed	51101-0502965-3	Student	8/1/1918	66719337	120,000
60	Zaheer Ahmed	51503-6267093-7	Student	8/1/1918	66719339	120,000
61	Zarif Ahmed	51101-5513881-3	Student	8/1/1918	66719347	120,000
62	Zia-u-Rehman	51503-8951164-9	Student	8/1/1918	66719348	120,000
63	Abdul Ahad	51503-7664980-9	Student	8/2/1918	66719352	60,000
64	Abdul Malik	51503-8045817-1	Student	8/2/1918	66719356	60,000
65	Asim Mazar	54400-5540384-5	Student	8/2/1918	66719363	60,000
66	Badal Khan	51103-8487674-5	Student	8/2/1918	66719365	60,000
67	Bebarg Hameed	51103-0455713-1	Student	8/2/1918	66719366	60,000
68	Fazeela Bibi	51103-6040970-6	Student	8/2/1918	66719370	60,000

69	Hasil Baloch	51503-4806401-9	Student	8/2/1918	66719375	60,000
70	Mahain Sana	54400-5635994-2	Student	8/2/1918	66719382	60,000
71	Mansoor Zareef	51102-2496412-3	Student	8/2/1918	66719383	60,000
72	Mureed Sana	54400-3475163-9	Student	8/2/1918	66719408	60,000
73	Naseem Khalid	51102-4542003-3	Student	8/2/1918	66719410	60,000
74	Naveed Ahmed	51401-9850173-7	Student	8/2/1918	66719412	60,000
75	Noreen Mazar	54400-6304189-6	Student	8/2/1918	66719414	60,000
76	Siraj Ahmed	51102-7732209-7	Student	8/2/1918	66719428	60,000
77	Sultan Asad	51503-1361347-9	Student	8/2/1918	66719429	60,000
78	Zuhib Sharif	51102-1751538-3	Student	8/2/1918	66719436	60,000
79	Abdul Sattar	51102-5105805-1	Student	8/2/1918	66719439	60,000
80	Ana Jan	51101-0624868-7	Student	8/2/1918	66719442	60,000
81	Arsalan	51101-3034077-1	Student	8/2/1918	66719443	60,000
82	Barkat Ali	51101-3815419-3	Student	8/2/1918	66719444	60,000
83	Jafar Khan	51101-8108293-1	Student	8/2/1918	66719450	60,000
84	Mohammad Ikram Rakhshani	42301-6112148-1	Student	8/2/1918	66719455	60,000
85	Neelam	51101-2611122-8	Student	8/2/1918	66719458	60,000
86	Sanauallah	51102-7139446-7	Student	8/2/1918	66719465	60,000
87	Shakeel Ahmed	51101-1786136-3	Student	8/2/1918	66719467	60,000
88	Zaman Akhtar	51101-5293219-3	Student	8/2/1918	66719470	60,000
89	Zubaida	51401-4015916-6	Student	8/2/1918	66719471	60,000
Total						9,060,000

Annexure –X

(Period of internship May 2018 to July 2018)

S. No.	Name Internee	CNIC	Cheque No.	Date	Amount
1	Zaman Akhtar	51101-5293219-3	66719470	8/2/2018	60,000
2	Waseem Ahmed	51101-9977055-5			120,000
3	Siraj Khalid	52301-4127275-5	66719524	8/10/2018	120,000
4	Parvez Ahmed	51101-4952951-9	66718812	8/10/2018	120,000
5	Fareesa Bibi	51101-1397139-8	66718813	8/10/2018	120,000
6	Mohammad Rahim	51101-8497461-7	66718814	8/10/2018	120,000
7	Attaullah	51101-6204371-3	66718815	8/10/2018	120,000
8	Mohammad Ikram	51101-1201180-5	66718816	8/10/2018	120,000
9	Mohammad Ashraf	51103-8158832-1	66718817	8/10/2018	120,000
10	Sarfiraz Ahmed	51103-1152510-1	66718818	8/10/2018	120,000
11	Ulfat Bibi	51102-3165538-0	66718819	8/10/2018	120,000
12	Mumtaz Ali	51101-7867467-3	66718820	8/10/2018	120,000
13	Hatim Ali	51101-3289696-9			120,000
14	Hafiza Bibi	51101-4988132-6	66718822	8/10/2018	40,000
15	Sheraz Ahmed	52203-9190672-5	66718823	8/10/2018	40,000
16	Niamatullah	52203-7783494-1	66718824	8/10/2018	40,000
17	Ghulam Jan	52203-9465374-5	66718825	8/10/2018	40,000
Total					1,660,000

Annexure XI

(A) Detail of EPA Lab items

Name of Equipment	Qty	Model	Detail of Repair Required / Status
Gas Chromatography	1	Clarus-500	Calibration etc
Printer Dell	4	3110 CN HP Desk Jet 1360, HP Photo Mart DS 160 Deskjet D4160	Color Cartridges
Stabilizer 2000 Watt	1	Toshiba	Not Working and complete repair required
Jasco UV/VIS	1	530	Calibration and Software Problem
Water Distillation Plant Simple Steel One	1	-	Heating Rod Repair
Simplicity Distillation and De Ionization Plant	1	Simplicity	Rios and Elex Cartridges Changing
Filtration Apparatus	1	DA 120-S	Motor Repair
Spectro Photo Meter UV/VIS	1	Helios Omega	Battery changing
Rotary Vacuum Evaporator	1	CCA 1110	Pipes Repairable
High Volume Sampler	1	Anderson 10 Micron	Time Adjust / Calibration Flow Chart
Balance / Scale	4	Mettler Toledo AB204-S AND GR 200	Repair Total
Water Analyzer	1	2000 N	Sampling Glaee
PH Meter	1	33100	Both Electrode and Heat Rod
EC TOA DKK	1	CM-25R	Electrodes
Phionic /DC Metter TOA DKK	1	MM-60-R	Electrodes
PH Meter TOA DKK	1	HM-25R	Electrodes
Pure Water Supply Tab	1	SWG-2021 Sansyo	Cartridges
BOD Incubator BOD Track	1	SL Shell Lab 2005	BOD Track repairable
Hach	1	DR/2010	Battery Chargeable
Stack Analyzer	1	Lancom Series II	Calibration and Batteries Changeable
Thermo	1	Rass 10-100-00633	Screen Repairable
ION Chromatography	1	Dionex Model ISC-120	Calibration
Atomic Absorption	1	Model Analyses 800 Perkin Elmer	Hardware Problem
Gases	1	Hydrogen / Nitrogen Helium / Argon	-
CPU/Computers	5	All System Up gradation	-
Cintra 5	1	UV Visible	Spectrophotometer Hardware Problem
Balances			
Eyela LTI 700	1	LTI 700	Ok
Centrifuge	1	H-27F	
Furnace	2	EPTR-26R	
Isuzu	1	Hot Air Rapid Oven	
Digester Multi wave	1	3000	

Hot Bath	3	T-104 NA N22J FOO1402	
Hot Plate	1	HTP452AA	
Centrifuge	2	H Ermol/22A	
Auto Clave	2	25 H HVE -50	
Clean Bench	2	-	
Nihon Freezer	1	-	
Hiryama	1	FIN-610	

(B) Detail of Pay and Allowances

Name of Officer/official	Designation	BPS	Appointed	Qualification	Period calculated for Pay	Amount of Pay Drawn
Eng Mohamamd Khan Uthman Khail	Director (Lab)	19	1999	BS. Hon Chem	2016-17 to 2019-20	3,154,966
Muhammad Dawood	Research Assistant	16	2007	MSc LLB		1,461,654
ShoukatBangulzai	Research Assistant	16	2010	BS Hon Marine Science		1,372,246
Abdul Hakeem	Research Assistant	16	2000	BSc		2,039,161
Gul Hassan	Lab Assistant	12	2007	BSc		1,031,682
Shoukat Ali Kakar	Inspector	11	2010	B Pharmacy		997,654
Tariq Ahmad	Assistant Inspector	09	2010	MA		889,126
AsmatUllah	Assistant Inspector	09	2010	BA		889,126
IkramUllah	Assistant Inspector	09	2010	FSc		889,126
Noor Ahmed	lab Attend	02	2010	Matric		670,604
Total						13,395,345

(C) Total POL and Repair Maintenance

S.No.	Month	POL Drawn in Ltr	POL Amount	Repair Amount	Total
1	July, 2016	134	9,749	-	9,749
2	August, 2016	20	1,455	-	1,455
3	Sep, 2016	139	10,125	-	10,125
4	Oct, 2016	90	6,553	4,370	10,923
5	Nov, 2016	100	7,281	-	7,281
6	Dec,2016	20	1,510	-	1,510
7	Feb,2017	25	1,994	-	1,994
8	Mar, 2017	55	4,527	-	4,527
9	April,2017	55	4,581	-	4,581
10	Jun,2017	200	16,342	4,310	20,652
11	Jul,2017	130	10,426	-	10,426
12	August, 2017	130	10,101	2,770	12,871
13	Sep,2017	100	7,770	-	7,770
14	Oct,2017	120	9,963	2,320	12,283
15	Nov,2017	155	13,161	3,270	16,431
Total			115,538	17,040	132,578

Annexure XII

(Detail of Contigent paid staff)

DOE Sibbi			
F.Y	Head of Account	Budget Allocation Rs (M)	Expenditure Rs (M)
2016-17	Pay & Allowances	1.826	1.341
	Contingent Exps	0.141	0
	Total	1.967	1.341
2017-18	Pay & Allowances	1.909	1.520
	Contingent Exps	0.163	0.076
	Total	2.072	1.596
2018-19	Pay & Allowances	1.697	1.710
	Contingent Exps	0.186	0.079
	Total	1.883	1.789
Total		5.922	4.726
DOE Naseerabad			
F.Y	Head of Account	Budget Allocation Rs (M)	Expenditure Rs (M)
2016-17	Pay & Allowances	1.955	0.811
	Contingent Exps	0.175	-
	Total	2.130	0.811
2017-18	Pay & Allowances	2.096	1.037
	Contingent Exps	0.178	0.065
	Total	2.274	1.102
2018-19	Pay & Allowances	3.931	1.088
	Contingent Exps	0.113	0.070
	Total	4.044	1.158
Total		8.358	3.071
Grand Total			7.797

Annexure XIII

Non Allocation of Environmental Funds (Rs in million)

Sr No	Name of Schemes	Project Cost
1	Land Acquisition and Construction EPA Lab/Office/Rest House at Gaddani.	250
2	Land Acquisition and Construction EPA Lab/Office/Rest House at Gwadar	250
3	Procurement of Mobile Lab Ambient Air Quality Monitoring Equipment / Vehicle at Gwadar	50
4	Procurement of Mobile Lab Ambient Air Quality Monitoring Equipment / Vehicle at Lasbella Industrial Zone.	50
5	Procurement of Mobile Lab Ambient Air Quality Monitoring Equipment / Vehicle at Qu	50
6	Raising of Coastal Pollution control Directorate EPA at Gwadar	50
7	Capacity building of Marine Vigilance Directorate EPA.	50

8	Awareness raising in Students / Societies.	50
9	Chalo Cinema (Bus) with a fixed large screen for awareness environment issues/screening in villages.	50
10	Video translation and their spread as Environment / Climate Change related awareness.	50
11	Procurement of specialized video under water cameras /Drone Cameras for Marine monitoring / research..	25
12	Green Force Directorate at Ziarat.	50
13	Revitalization of BEPA / Green Force	250
14	Procurement of Boat Lab for Marine vigilance.	50
15	Environment Forestry in Gwadar.	50
16	Environment Forestry in Quetta City.	50
17	Environment Forestry in Lasbella.	50
18	Environment Forestry in Loralai.	50
19	Environment Forestry in Zhob.	50
20	Purchase / installation of static ambient air quality monitoring / vehicular emission measuring equipment on CEPEC routs Districts.	250
21	Environment Forestry in Musakhail.	50
22	Environment Forestry in Barkhan.	50
23	Environment Forestry in Sherani.	50
24	Environment Forestry in Kalat.	50
25	Environment Forestry in Khuzdar.	50
26	Environment Forestry in Turbat.	50
27	Environment Forestry in Panjgur.	50
28	Environment Forestry in Jaffarabad.	50
29	Environment Forestry in Dukki.	50
Total		2,225

Annexure-XIV

S.No	Name of Firm/Company	Penalty Rs.
1	Haji AbudBaqi and Brothers (Scrap Godown) Opposite Bolan Town, Sabzal Road, Qta	100,000
2	Ghulam Muhammad (Scrap Godown) Opposite Bolan Town Sabzal Road, Quetta (Plastic Crush Plant)	100,000
3	Jan Muhammad, Sabzal Road, Quetta (Plastic Crush Plant)	100,000
4	Assdullah (Scrap Godown) Sabzal Road Quetta	100,000
5	Haji Qadir (Scrap Godown) Sabzal Road Quetta	100,000
6	Abdullah (Scrap Godown) Sabzal Road Quetta	100,000
7	Habibullah (Scrap Godown)	100,000
8	Haji Bashir Baloch (Scrap Godown) near Podgali Chowk	100,000
9	Allah Meer Muhammad (Scrap Godown) Opposite Bolan Town, Sabzal Road Quetta	100,000
10	Muhammad Zaheer Baloch (Scrap Godown) Opposite Bolan Town, Sabzal Road, Quetta	100,000
11	Haji Meer Muhammad (Scrap Godown) Sabzal Road, Quetta	100,000
12	Syed Godown, Sabzal Road, Quetta	100,000
13	Gul Abbas (Scrap Godown) Sabzal Road, Quetta	100,000
14	Tor Jan (Scrap Godown) Sabzal Road, Quetta	100,000
15	Sharif-ud-Din (Scrap Godown) Sabzal Road Quetta	100,000
16	Gul Muhammad (Scrap Godown) Sabzal Road Quetta	100,000
17	Haji Shereen Khan (Scrap Godown) Sabzal Road Quetta	100,000

18	Jumma Khan (Scrap Godown) Sabzal Road Quetta	100,000
19	Ghulam Muhammad (Scrap Godown) Sabzal Road Quetta	100,000
20	HazratShafi Agha (Scrap Godown) Sabzal Road Quetta	100,000
21	Gul khan (Scrap Godown) Sabzal Road Quetta	100,000
22	Haji Abdul Muhammad (Scrap Godown) Sabzal Road Quetta	100,000
23	Haji Abdul Baqi and Brothers (Scrap Godown) Opposite Bolan Town Sabzal Road Quetta	100,000
24	Haji Gul Agha (Scrap Godown) Sabzal Road Quetta (Haiderjan)	100,000
25	Nadir Shah (Scrap Godown) Sabzal Road Quetta	100,000
26	Amanuallah Tajik (Scrap Godown) Sabzal Road Quetta	100,000
27	Dawood (Scrap Godown) Sabzal Road Quetta	100,000
28	Manu ChamanWala (Scrap Godown) Sabzal Road Quetta	100,000
29	Nawab Khan (Scrap Godown) Opposite Bolan Town, Sabzal Road Quetta	100,000
30	Amir Khan (Scrap Godown) Opposite Bolan Town, Sabzal Road Quetta	100,000
31	Dastageer (Scrap Godown), Sabzal Road Quetta	100,000
32	Haji Abdul Baqi (Scrap Godown), Sabzal Road Quetta	100,000
33	Abdul Wadood (Scrap Godown), Sabzal Road Quetta	100,000
34	Akhtar Muhammad (Scrap Godown), Sabzal Road Quetta	100,000
35	Hazrat (Scrap Godown), Sabzal Road Quetta	100,000
36	Mashallah (Scrap Godown), Sabzal Road Quetta	100,000
37	Haji Nadir Muhammad (Scrap Godown), Sabzal Road Quetta	100,000
38	Abdul Wali (Scrap Godown), Sabzal Road Quetta	100,000
39	Abdul jabar (Scrap Godown), Sabzal Road Quetta	100,000
40	Dad Muhammad (Scrap Godown), Sabzal Road Quetta	100,000
41	Jumma Gul (Scrap Godown), Sabzal Road Quetta (Paper Pressing Plant)	100,000
42	Abdul Hassan Tajik (Scrap Godown), Sabzal Road Quetta	100,000
43	Sultan Muhammad (Scrap Godown), Sabzal Road Quetta	100,000
Total		4,300,000

Annexure XV

S.No.	Name of Scheme	Status of Noc
1	Prime Minsiter housing Scheme	NOC issued
2	Belue on Keso	NOC issued by QDA
3	Sharja Homes	NOC issued by QDA
4	GulshanAzam	NOC issued by QDA
5	Sok Housing Scheme	NOC issued by QDA
6	Mubarak TownQta	NOC issued by QDA
7	Ali TownGulshan Hassan	NOC issued by QDA
8	Gulshan Rahim	NOC issued by QDA
9	Eman City	NOC issued by QDA
10	Chaltan Homes I&II	NOC issued by QDA
11	Garden Town	NOC issued by QDA
12	Mar Khor Hills	NOC issued by QDA
13	Jan Town	NOC issued by QDA
14	Qasim Bagh Town	NOC issued by QDA
15	Quetta Avenue	NOC issued by QDA
16	Quetta Enclave	NOC issued by QDA
17	Sangeen Housing	NOC issued by QDA

Under Process Schemes

S.No.	Name of Scheme	Status of NOC
1	Adil Housing Scheme	under Process
2	Agha Vilas	under Process
3	Airport Homes	under Process
4	Al-naveed Housing Scheme	under Process
5	Ashayana City	under Process
6	AshayanaTown	under Process
7	Baba Jan Homes	under Process
8	Chohe Housing Scheme	under Process
9	Faisal Vilas	under Process
10	Gulshan Aziz	under Process
11	Gulsahan Farooq	under Process
12	Gulshan Hamdan	under Process
13	Gulshan Iqbal	under Process
14	Gulsha Misbha	under Process
15	Gulshan Zaryab	under Process
16	Haroon Arcade	under Process
17	KasiBehria Town	under Process
18	Come vk Hosuing Schem	under Process
19	Lala Khan Badyai Housing Scheme	under Process
20	Madina Homes	under Process
21	Malik Qasim Ali	under Process
22	model Vilas	under Process
23	Officers Benglore	under Process
24	Prime Vilas	under Process
25	Sehar Housing Scheme	under Process
26	Saif Vilas	under Process
27	Snober Enclave	under Process
28	Sara Vilas	under Process
29	Shahzad Housing Scheme	under Process
30	Subhan Housing Scheme	under Process
31	Umer Society	under Process

Illegal Housing Schemes

S.No.	Name of Scheme	Status of NOC
1	Al Khalig	Illegal
2	Jani Marking	Illegal
3	Rawal Scheme	Illegal
4	Umer Vilas	Illegal
5	Kiyinat Scheme	Illegal
6	Hafiz Scheme	Illegal
7	Anwar Scheme II	Illegal
8	Kamal Housing Scheme	Illegal
9	Malik Town	Illegal
10	Malik Town	Illegal
11	Al-Barhan	Illegal
12	Alnoor	Illegal
13	Teachers homes	Illegal
14	Mubarak Town	Illegal

15	RehmanTown	Illegal
16	Siyar Garden Scheme	Illegal
17	Qasim khan Garden	Illegal
18	FC Housing Scheme	Illegal
19	Baba Fareed Hosuing Scheme	Illegal
20	Shehryar Hosuing Scheme	Illegal
21	Aspanzer Homes	Illegal
22	Qasam Bagh Town Qta	Illegal
23	GilaniTown	Illegal
24	Awami Town	Illegal
25	Aziz Town Makha Town	Illegal
26	Irfan Town	Illegal
27	Gulshan Umer Town	Illegal
28	Ajmal Scheme	Illegal
29	Nasans Coloney	Illegal
30	New Green	Illegal
31	Raheem Colony	Illegal
32	Shaeen Benglows	Illegal
33	Farooqa Town	Illegal
34	Shaysta Town	Illegal
35	Agha Colony	Illegal
36	Aryana Town	Illegal
37	Baraq Scheme	Illegal
38	Madina Town	Illegal
39	Bismillah Town	Illegal
40	Afghan Town	Illegal
41	Gulhan Sahi Town	Illegal
42	AL-Khair Housing Scheme	Illegal
43	Abdullah Town	Illegal
44	Yousaf Homes	Illegal
45	Fatima Scheme	Illegal
46	Green Town	Illegal
47	Arbab Town	Illegal
48	Lala Khan Hosing Scheme	Illegal
49	Hamza Scheme	Illegal
50	Abdullah Town	Illegal
51	Sher Vilas	Illegal
52	Khan Jan Scheme	Illegal
53	Mustafa Scheme	Illegal
54	Anwar homes	Illegal
55	Muhammad Town	Illegal
56	Norzai Town	Illegal
57	Dara Khan	Illegal
58	Kakar Town	Illegal
59	Asrar Town	Illegal
60	Afrasyab	Illegal
61	Gulshan Jinnah	Illegal
62	Sikandar Housing Scheme	Illegal
63	Zarghoon Hosing Scheme	Illegal

64	Al- Fahaj	Illegal
65	Roya City	Illegal
66	Jameel housing Scheme	Illegal
67	Malik Hosing Scheme	Illegal
68	Sahar Homes	Illegal
69	Khiyaban Qta	Illegal
70	Royal City	Illegal
71	Subhan Avenue Housing Scheme	Illegal

Total Number of Illegal Housing Schemes 71 X 50,000/ (IEE) 3,550,000

Annexure XVI

(Establishment of Housing Schemes without IEE)

S.No.	Name of Scheme	Status of Noc
1	Prime Minsiter housing Scheme	NOC issued
2	Belue on Keso	NOC issued by QDA
3	Sharja Homes	NOC issued by QDA
4	GulshanAzam	NOC issued by QDA
5	Sok Housing Scheme	NOC issued by QDA
6	Mubarak TownQta	NOC issued by QDA
7	Ali TownGulshan Hassan	NOC issued by QDA
8	Gulshan Rahim	NOC issued by QDA
9	Eman City	NOC issued by QDA
10	Chaltan Homes I&II	NOC issued by QDA
11	Garden Town	NOC issued by QDA
12	Mar Khor Hills	NOC issued by QDA
13	Jan Town	NOC issued by QDA
14	Qasim Bagh Town	NOC issued by QDA
15	Quetta Avenue	NOC issued by QDA
16	Quetta Enclave	NOC issued by QDA
17	Sangeen Housing	NOC issued by QDA

Under Process Schemes

S.No.	Name of Scheme	Status of NOC
1	Adil Housing Scheme	under Process
2	Agha Vilas	under Process
3	Airport Homes	under Process
4	Al-naveed Housing Scheme	under Process
5	Ashayana City	under Process
6	AshayanaTown	under Process
7	Baba Jan Homes	under Process
8	Chohe Housing Scheme	under Process
9	Faisal Vilas	under Process
10	Gulshan Aziz	under Process
11	Gulsahan Farooq	under Process
12	Gulshan Hamdan	under Process
13	Gulshan Iqbal	under Process
14	Gulsha Misbha	under Process
15	Gulshan Zaryab	under Process

16	Haroon Arcade	under Process
17	KasiBehria Town	under Process
18	Come vk Hosuing Schem	under Process
19	Lala Khan Badyai Housing Scheme	under Process
20	Madina Homes	under Process
21	Malik Qasim Ali	under Process
22	model Vilas	under Process
23	Officers Benglore	under Process
24	Prime Vilas	under Process
25	Sehar Housing Scheme	under Process
26	Saif Vilas	under Process
27	Snober Enclave	under Process
28	Sara Vilas	under Process
29	Shahzad Housing Scheme	under Process
30	Subhan Housing Scheme	under Process
31	Umer Society	under Process
32		

Illegal Housing Schemes

S.No.	Name of Scheme	Status of NOC
1	Al Khalig	Illegal
2	Jani Marking	Illegal
3	Rawal Scheme	Illegal
4	Umer Vilas	Illegal
5	Kiynat Scheme	Illegal
6	Hafiz Scheme	Illegal
7	Anwar Scheme II	Illegal
8	Kamal Housing Scheme	Illegal
9	Malik Town	Illegal
10	Malik Town	Illegal
11	Al-Barhan	Illegal
12	Alnoor	Illegal
13	Teachers homes	Illegal
14	Mubarak Town	Illegal
15	RehmanTown	Illegal
16	Siyar Garden Scheme	Illegal
17	Qasim khan Garden	Illegal
18	FC Housing Scheme	Illegal
19	Baba Fareed Hosuing Scheme	Illegal
20	Shehryar Hosuing Scheme	Illegal
21	Aspanzer Homes	Illegal
22	Qasam Bagh Town Qta	Illegal
23	GilaniTown	Illegal
24	Awami Town	Illegal
25	Aziz Town Makha Town	Illegal
26	Irfan Town	Illegal
27	Gulshan Umer Town	Illegal
28	Ajmal Scheme	Illegal
29	Nasans Coloney	Illegal
30	New Green	Illegal

31	Raheem Colony	Illegal
32	Shaeen Benglows	Illegal
33	Farooqa Town	Illegal
34	Shaysta Town	Illegal
35	Agha Colony	Illegal
36	Aryana Town	Illegal
37	Baraq Scheme	Illegal
38	Madina Town	Illegal
39	Bismillah Town	Illegal
40	Afghan Town	Illegal
41	Gulhan Sahi Town	Illegal
42	AL-Khair Housing Scheme	Illegal
43	Abdullah Town	Illegal
44	Yousaf Homes	Illegal
45	Fatima Scheme	Illegal
46	Green Town	Illegal
47	Arbab Town	Illegal
48	Lala Khan Hosing Scheme	Illegal
49	Hamza Scheme	Illegal
50	Abdullah Town	Illegal
51	Sher Vilas	Illegal
52	Khan Jan Scheme	Illegal
53	Mustafa Scheme	Illegal
54	Anwar homes	Illegal
55	Muhammad Town	Illegal
56	Norzai Town	Illegal
57	Dara Khan	Illegal
58	Kakar Town	Illegal
59	Asrar Town	Illegal
60	Afrasyab	Illegal
61	Gulshan jinnah	Illegal
62	Sikandar Housing Scheme	Illegal
63	Zarghoon Hosing Scheme	Illegal
64	Al- Fahaj	Illegal
65	Roya City	Illegal
66	Jameel housing Scheme	Illegal
67	Malik Hosing Scheme	Illegal
68	Sahar Homes	Illegal
69	Khiyaban Qta	Illegal
70	Royal City	Illegal
71	Subhan Avenue Housing Scheme	Illegal

Annexure XVII

(Hospitals without NOC from EPA)

Sr No	Name of Hospital	Location	Status	Category	IEE/EIA Fee
1	Abdul Khaliq Medical Center	Airport Road Quetta	Private	Schedule-1	50,000
2	Akram Hospital	Zarghon Road Quetta	Private	Schedule-1	50,000
3	Al-Khair Medical Complex	Zarghon Road Quetta	Private	Schedule-1	50,000
4	Al-Khidmat Hospital	Sariab Road Quetta	Private	Schedule-1	50,000
5	Al-Nasir Hospital & Trama Center	Adalat Road Quetta	Private	Schedule-1	50,000
6	Al-Noor Hospital	Togi Road Quetta	Private	Schedule-1	50,000
7	Al-Shifa Hospital	Patel Road Quetta	Private	Schedule-1	50,000
8	Al-Qadeer Hospital	Dr. Sher Muhammad Road Quetta	Private	Schedule-1	50,000
9	Alamgir Orthopedic Center	Zarghon Road Quetta	Private	Schedule-1	50,000
10	Asghar hospital	Alamdar Road Quetta	Private	Schedule-1	50,000
11	Ali General Hospital	Togi Road Quetta	Private	Schedule-1	50,000
12	Azeem Hospital	NawaKilli Quetta	Private	Schedule-1	50,000
13	Bolan Medical Comple Hospital	Brewry Road Quetta	Govt.	Schedule-1	50,000
14	CNAR Hospita	Brewry Road Quetta	Private	Schedule-1	50,000
15	Cristen Hospital	Mission Road Quetta	Private	Schedule-1	50,000
16	Dar u Shifa Imam Khumeni Hospital	Brewry Road Quetta	Private	Schedule-1	50,000
17	Dr. Hospital	Patel Road Quetta	Private	Schedule-1	50,000
18	Fatima jinnah chest & General hospital	Brewry Road Quetta	Govt.	Schedule-1	50,000
19	Gilani hospital	Satellite Town Quetta	Private	Schedule-1	50,000
20	Haji sangeen Khan Hospital	Airport Road Quetta	Private	Schedule-1	50,000
21	Heat & General Hospital	Pishin Stop Quetta	Private	Schedule-1	50,000
22	Helper Eye Hospital	Sariab Road Quetta	Govt.	Schedule-1	50,000
23	Imdad Hospital	Jinnah Road Quetta	Private	Schedule-1	50,000
24	Jilani Hospital	Satellite Town Quetta	Private	Schedule-1	50,000
25	LadeyDufferin Hospital	Mecibgu Road Quetta	Govt.	Schedule-1	50,000
26	Mid East Hospital	New Al Galani Road Quetta	Private	Schedule-1	50,000
27	National Hospital	Prince Road Quetta	Private	Schedule-1	50,000
28	Rahat Medical Complex	Art School Road Quetta	Private	Schedule-1	50,000
29	Sajid Hospital	Zarghon Road Quetta	Private	Schedule-1	50,000
30	Rehan Hospital	Dr. Sher Muhammad Road Quetta	Private	Schedule-1	50,000
31	Saleem Hospital	Jinnah Road Quetta	Private	Schedule-1	50,000
32	Sandeman Provincial Hospital	Jinnah Road Quetta	Private	Schedule-1	50,000
33	ShafaKhana Sahib u Zaman	Alamdar Road Quetta	Private	Schedule-1	50,000
34	Sultan Tareen Heath Care & Transplant	Zarghon Road Quetta	Private	Schedule-1	50,000

35	Tariq Hospital	Sariab Road Quetta	Private	Schedule-1	50,000
36	Yasin Hospital	Petal Road Quetta	Private	Schedule-1	50,000
37	Zoya Hospital	Satellite Town Quetta	Private	Schedule-1	50,000
38	Mid Town Hospital	Pishin Stop Quetta	Private	Schedule-1	50,000
39	Nagi Hospital	Patel Bagh Quetta	Private	Schedule-1	50,000
40	NajmaGhaffar Hospital	Patel Road Quetta	Private	Schedule-1	50,000
41	NusratRaiz hospital	Prince Road Quetta	Private	Schedule-1	50,000
42	Quetta Hospital	Dr. Sher Muhammad Road Quetta	Private	Schedule-1	50,000
43	Saiban Hospital	Satellite Town Quetta	Private	Schedule-1	50,000
44	Saleem Shah Hospital	Patel Road Quetta	Private	Schedule-1	50,000
45	Wapda Hospital	Airport Road Quetta	Private	Schedule-1	50,000
46	Ashraf Clinic		Private	Schedule-1	50,000
47	Droctor Hospital	Petal Road Quetta	Private	Schedule-1	50,000
48	Dr.Ziaud din Hospital		Private	Schedule-1	50,000
Total					2,400,000

Annexure XVIII

S#	Name of Business/Company	To be Deposited Rs	Deposited Rs	Balance Amount Recoverable Rs	Pending Since Dated
1	M/S Javed Enterprises	25,000	-	25,000	13-Feb-19
2	M/s Stone Mart Marble & Granite Importer/Exporter	25,000	-	25,000	29-Apr-19
3	M/S Feroz Ali Trading International	25,000	-	25,000	18-Feb-19
4	M/S Sky World Private Limited	25,000	-	25,000	13-Dec
5	M/S Sarbaaz Trading company	25,000	-	25,000	30-Apr-19
6	M/s Shaikh Tube Mills	50,000	-	-	28-Mar-19
7	M/s Marnite Industries	25,000	-	25,000	26-Feb-19
8	M/s Papular Marble Industries	25,000	-	25,000	7-Feb-19
9	M/S ASR Marble	25,000	-	25,000	7-Feb-19
10	M/S Mohammad Dada Minerals	25,000	-	25,000	13-Feb-19
11	M/S Ghantool Marble	25,000	-	25,000	13-Feb-19
12	M/S Balochistan Minerals	25,000	-	25,000	26-Feb-19
13	M/S Stock Point	25,000	-	25,000	6-Feb-19
14	M/S Hassan Marble	25,000	-	25,000	7-Feb-19
15	M/S FieldcoPvt	Nil	-	100,000	28-Jan-19
16	M/S Khan Marble	25,000	-	100,000	7-Feb-19
17	M/S Syndicate Minerals	25,000	-	25,000	7-Feb-19
18	M/S Tajjam Ali Suger Mills	Nil	-	100,000	3-Apr-19
19	M/S T&F Grinding Mills	25,000	-	25,000	7-Feb-19
20	M/S Everest Marble	25,000	-	25,000	13-Feb-19
21	M/S Bismallah Marble	25,000	-	25,000	7-Feb-19
22	M/S Industrial Mineral Grinding	25,000	-	25,000	7-Feb-19
23	M/S Al Noor Water Purification	25,000	-	25,000	27-Mar-19
24	M/S Batina Pure Water Purification	25,000	-	25,000	11-Mar-19
25	M/S GhlisherWater Purification	25,000	-	25,000	11-Mar-19
26	M/S Safco Mines and minerals	Nil	-	25,000	30-Mar-19

27	M/S Fortune Steel	50,000	-	50,000	8-Jun-19
28	M/S Snak Bites Company	50,000		-	19-Apr-19
29	M/S Falcon Steel	50,000		50,000	1-Jun-19
30	M/S Caracrete Industry	50,000	-	-	19-Apr-19
Total					950,000

Annexure XIX

(Disposal of EPT cases due to weal prosecution)

S.No.	Case No.	Name of Firm	Status of Cases
1	EPA Case No.16/2012 State V/S	M/S Imdad Hospital, Quetta	Dispose off
2	EPA Case No.23/2012 State V/S	M/S Shaheen Steel Industry Quetta	Dispose off
3	EPA Case No.34/2012 State V/S	Bolan Medical Complex Hospital, Quetta	Dispose off
4	EPA Case No.48/2012	Gul Muhammad & Others VS Muhammad Naeem Others	Dispose off
5	EPA Case No.01/2015 State V/S	M/S Tariq & Brothers Workshop Quetta	Dispose off
6	EPA Case No.01/2016 State V/S	M/S Habib Trading (Steel Mill) HUB	Dispose off
7	EPA Case No.03/2016 State V/S	Mir Muhammad Ismail Lehri V/S DC, Planning Commission Division, Islamabad & Others	Dispose off
8	EPA Case No.04/2016 State V/S	Habibullah Sheikh & Others, HUB	Dispose off
9	EPA Misc. in Case No.04/2016		Dispose off
10	EPA Case No.01/2017 State V/S	KohistanHummai Minerals	Dispose off
11	EPA Case No.02/2017 State V/S	RekoGarok Minerals	Dispose off
12	EPA Case No.03/2017 State V/S	UsmanLasi Advocate, HUB	Dispose off
13	EPA Case No.04/2017 State V/S	AslamBhootani& Others, HUB	Dispose off
14	EPA Case No.05/2017 State V/S	M/S Jamaluddin& Company	Dispose off
15	EPA Case No.06/2017 State V	Muhammad Hanif& Others	Dispose off
16	EPA Case No.07/2017 State V/S	Allah WarayaLasi, HUB	Dispose off
17	EPA Case No.08/2017 State V/S	Pakistan Ship Breaker's Association & Others	Dispose off
18	EPA Case No.09/2017 State V/S	Abdul Wahid, HUB	Dispose off
19	EPA Case No.10/2017 State V/S	Muhammad AzamLasi, HUB	Dispose off
20	EPA Case No.11/2017 State V/S	Muhammad Imtiaz, HUB	Dispose off
21	EPA Case No.12/2017 State V/S	Shahid, HUB	Dispose off
22	EPA Case No.13/2017 State V/S	Azeemullah, HUB	Dispose off
23	EPA Case No.14/2017 State V/S	GhulamDeen	Dispose off
24	EPA Case No.15/2017 State V/S	Bahadur Ali	Dispose off
25	EPA Case No.16/2017 State V/S	Hajjan Sheikh	Dispose off
26	EPA Case No.34/2017 State V/S	M/s Shams Lubricant (pvt)Ltd., HUB	Dispose off
27	EPA Case No.35/2017 State V/S	M/s Falcon Steel, HUB	Dispose off
28	EPA Case No.36/2017 State V/S	M/s Mohsin Steel	Dispose off
29	EPA Case No.37/2017 State V/S	M/s Hub Polypages, HUB	Dispose off
30	EPA Case No.38/2017 State V/S	M/s Sikandar Industry, HUB	Dispose off
31	EPA Case No.39/2017 State V/S	M/s Bawani Metals, HUB	Dispose off
32	EPA Case No.40/2017 State V/S	M/s SB Iron Works	Dispose off
33	EPA Case No.41/2017 State V/S	M/s MG Enterprises, HUB	Dispose off
34	EPA Case No.42/2017 State V/S	M/s Paramount Multi Industrial	Dispose off
35	EPA Case No.43/2017 State V/S	M/s Bismillah Marble	Dispose off

36	EPA Case No.44/2017 State V/S	M/s Universal Stone	Dispose off
37	EPA Case No.45/2017 State V/S	M/s Popular Marble	Dispose off
38	EPA Case No.46/2017 State V/S	M/s Industrial Mineral Grinding	Dispose off
39	EPA Case No.47/2017 State V/S	M/s Index Marble Factory	Dispose off
40	EPA Case No.48/2017 State V/S	M/s Khan Marble	Dispose off
41	EPA Case No.49/2017 State V/S	M/s Hassan Marble	Dispose off
42	EPA Case No.50/2017 State V/S	M/s Everest Marble	Dispose off
43	EPA Case No.51/2017 State V/S	M/s Sky Word (Pvt.) Ltd.	Dispose off
44	EPA Case No.52/2017 State V/S	M/s Balochistan Mineral	Dispose off
45	EPA Case No.16/2018 State V/S	Muhammad Ishaq, Akther Abad Crush Plant	Dispose off
46	EPA Case No.17/2018 State V/S	Haji Muhammad Hayat Ghastary Crush Plant	Dispose off
47	EPA Case No.18/2018 State V/S	Muhammad Iqbal, Abaygum (2) Crush Plant	Dispose off
48	EPA Case No.19/2018 State V/S	AyubSumalani, Siray Bolan Crush Plant	Dispose off
49	EPA Case No.20/2018 State V/S	Meer Ahmed Jan, Kolpur Crush Plant	Dispose off
50	EPA Case No.21/2018 State V/S	Haji Hanif, BibiNani 3 Crush Plant	Dispose off
51	EPA Case No.22/2018 State V/S	Haji Taj, Dhader 1 Crush Plant	Dispose off
52	EPA Case No.23/2018 State V/S	Anyat Khan, Irak 2 Crush Plant	Dispose off
53	EPA Case No.24/2018 State V/S	ShamasBangulzai, Ghaytani 2 Crush Plant	Dispose off
54	EPA Case No.25/2018 State V/S	Abdul Qudoos, Koi Bash Crush Plant	Dispose off
55	EPA Case No.26 /2018 State V/	Ahmed Nawaz, Irak 1 Crush Plant	Dispose off
56	EPA Case No.27/2018 State V/S	Malang Bangulzai, Peer Gaib Crush Plant	Dispose off
57	EPA Case No.28/2018 State V/S	NazirBangulzai, BibiNani 2 Crush Plant	Dispose off
58	EPA Case No.29/2018 State V/S	Muhammad Sadiq, Dhader 2 Crush Plant	Dispose off
59	EPA Case No.30/2018 State V/S	Muhammad Ashraf, Zamindar Hotel Crush Plant	Dispose off
60	EPA Case No.31/2018 State V/S	Abdul Salam, Abaygum 1 Crush Plant	Dispose off
61	EPA Case No.32/2018 State V/S	Haji Munwar, Ghaytani 1 Crush Plant	Dispose off
62	EPA Case No.33/ 2018 State V	Abdul Salam, BibiNani 1 Crush Plant	Dispose off
63	EPA Case No.53/2018 State V/S	Sheikh Aziz, National CoalMines	Dispose off
64	EPA Case No.54/2018 State V/S	SaitRehan, Raza Khan Coal Mines (Special)	Dispose off
65	EPA Case No.55/2018 State V/S	Haji UsmanSumalani Coal Mines	Dispose off
66	EPA Case No.56/2018 State V/S	Haji Bhawal Mari, Wazir Coal Mines	Dispose off
67	EPA Case No.57/2018 State V/S	Jamadar Akbar Coal Mines	Dispose off
68	EPA Case No.58/2018 State V/S	Shakar Khan Coal Mines	Dispose off
69	EPA Case No.59/2018 State V/S	RaisGhulamSarwer Coal Mines	Dispose off
70	EPA Case No.60/2018 State V/S	SaitRehan, Raza Khan Coal Mines (Ordinary)	Dispose off
71	EPA Case No.61/2018 State V/S	BabuRafiq, Coal Mines	Dispose off
72	EPA Case No.62/2018 State V/S	Haji Bashir Coal Mines	Dispose off
73	EPA Case No.63 /2018 State V/S	Habib Khan Mari Coal Mines	Dispose off
74	EPA Case No.64/2018 State V/S	Ghulam Qadir Coal Mines	Dispose off
75	EPA Case No.65/2018 State V/S	WilayatHussain Coal Mines	Dispose off
76	EPA Case No.71/2018 State V/S	Haji Abdul Jabbar& Abdul Razaq Brick Kiln	Dispose off
77	EPA Case No.72/2018 State V/S	Asmatullah Agha Brick Kiln	Dispose off
78	EPA Case No.73/2018 State V/S	Haji Latef& Muhammad Arif Brick Kiln	Dispose off
79	EPA Case No.74/2018 State V/S	Ahmed Khan &Rehmatullah Brick Kiln	Dispose off
80	EPA Case No.75/2018 State V/S	Haji Muhammad Khan Brick Kiln	Dispose off
81	EPA Case No.76/2018 State V/S	Haji Naimatullah Brick Kiln	Dispose off
82	EPA Case No.77/2018 State V/S	Shamsullah (Insaf) Brick Kiln	Dispose off
83	EPA Case No.78/2018 State V/S	Dilo Jan (Hashmi) Brick Kiln	Dispose off
84	EPA Case No.79/2018 State V/S	Haji Ghaus-Ud-Din (Bacha Khan) Brick Kiln	Dispose off

85	EPA Case No.80/2018 State V/S	Izatullah (New Ariana) Brick Kiln	Dispose off
86	EPA Case No.81/2018 CMO,MCQ V/S EPA	EPA	Dispose off
87	EPA Case No.82/2018	Dr. Abdul AbdulJalil, Khattak Dental Clinic, Zhob V/S EPA	Dispose off
88	EPA Case No.83/2018 State V/S	Asmat Shah Dairy Farm and Dawood Shah	Dispose off
89	EPA Case No.84/2018 State V/S	Byco Oil Refinery	Dispose off

Annexure XX

Dated	Cheque No	M/o / Period	Paid Rs
03-05-17	1267334	10-04-17 to 04-10-17	665,383
11-10-17	1219960	05-10-17 to 31-10-17	113,226
12-12-17	1320569	Nov-17	120,520
20-01-18	1269545	Dec-17	120,520
26-01-18	1307558	Jan-18	120,520
05-03-18	1304690	Feb-18	120,250
09-03-18	1308823	March-18	118,000
08-06-18	1433659	Apr-18 to May-18	236,000
26-06-18	1436008	June-18	118,000
13-08-18	-	Jul-18	118,000
05-09-18	-	Aug-18	118,000
04-10-18	-	Sep-18	118,000
07-11-18	-	Oct-18	118,000
06-12-18	-	Nov-18	118,000
28-01-18	1465973	Dec-18	118,000
07-02-19	1466951	Jan-19	118,000
19-03-19	1550498	Feb-19	113,043
12-04-19	1553187	Mar-19	113,043
10-05-19	1510538	Apr-19	113,043
20-06-19	1514061	May-19	113,043
18-06-19	1513401	Jun-19	113,043
Total			3,123,634